

CHAPTER II.

LAND REVENUE DEPARTMENTS.

SECTION 1.—(i) LAND REVENUE ADMINISTRATION.

Introductory. THE revenue from land forms, as elsewhere in India, the mainstay of the Government and the sheet anchor of the financial administration. For the purposes of this chapter, it will be sufficient to sketch the history of land revenue administration from 1831, the history from the earliest times to 1831 having been dealt with in Part II (*Historical*). The land revenue which was about 44 lakhs in 1833-34 rose to 113·25 lakhs in 1923-24 and it is the object of this section to trace the successive stages in this growth and the several changes in the organization of the agency responsible for its collection. For a clear grasp of the reforms effected and the progress made from time to time, it is further necessary to divide this long interval into three periods.

(i) 1831-62, this being characterized by the reforms of Sir Mark Cubbon.

(ii) 1862-1881, this being marked by the initiation and progress of the Revenue Survey and Inam Settlements.

(iii) 1881-1924, this period being distinguished among other things for the passing of the Land Revenue Code and Rules thereunder and the appointment of the Revenue Commissioner as the Head of the Department.

Period from
1831 to 1862.

During this period, the province was under the patriarchal rule of Sir Mark Cubbon and the four Superintendents of Divisions. The Revenue system followed, as directed by Lord William Bentinck, was the Raiyatwari which was brought back as far as possible to the

state in which it was left by Dewan Purnaiya. No heroic remedies were attempted; but the system was liberalized in all its details and vigilantly superintended in its working, the money rents being lowered wherever necessary and the payments being made in five instalments fixed with reference to the times of harvest. Where the batayi system (or that of equal division of the crop between Government and the husbandman) was found to be in force, efforts were made with a considerable degree of success to convert it into a money payment. Where, however, the system could not be abolished, it was purified of its vexatious characteristics.

The system of mohotarfa taxation was revised and a number of petty taxes were abolished. For further information relating to the system of revenue administration during this period, reference may be made to the works cited in the *Bibliography*.

With the advent of Mr. Bowring as Commissioner in February 1862, a period of strenuous reform set in. In accordance with the general scheme of reorganization introduced in 1862-63, the Province was divided into three Divisions which were sub-divided into eight Districts. Each Division was placed under a Superintendent with enlarged powers and each District in charge of a Deputy Superintendent aided by Assistant Superintendents, their number being regulated by the requirements in each of the Districts. Each of the Districts was further divided into a number of taluks, graded into five classes according to their extent and revenue. In November 1863, the Revenue Survey and Settlement Department was organised, the Inam Commission being set on foot in 1868. The far reaching character of these reforms can only be realised by bearing in mind that the modern system of land revenue administration rests mainly on the recorded results of the operations of these two departments.

Period from
1862 to 1881.

Society, with its Library, Reading Room and Tennis grounds. The Society was founded in 1909 and is one of the best conducted learned societies in India interesting itself in the study of Indian History, Folklore, customs and manners, religion, etc. A feature of its activities is the attention it gives to the elucidation of the ethnology, ancient history, religions and antiquities of Mysore. In the main hall, which is used as a public lecture hall as well, are interesting pictures of those intimately connected with its founding, among them of His Highness the Maharaja, His Highness the Yuvaraja, Sir Hugh Daly, the Rev. Father Tabard, who was its life President until his death, which occurred in 1925, and others. A little portrait of Dewan Purnaiya is one of the curiosities of the place. The Society issues a journal of its own and is affiliated to the Royal Asiatic Society of Great Britain and Ireland. His Highness the Maharaja is its Patron.

The City has the usual complement of clubs, hotels, theatres, cinema houses, *chattrams* (choultries), temples, *masjids*, churches, etc.

Municipal
Finances.

The following statements give the Receipts and Expenditure of the City Municipality, during the five years, *viz.*, 1921-22 to 1925-26. It may be added that the incidence of Municipal taxation in the City during the year ending 30th June 1926 was Rs. 4-1-8 as against Rs. 3-1-11 in the Mysore City.

Statement showing the *Receipts* of the Bangalore City Municipality for the six years ending 1926-27.

Items	Actual Receipts		
	1921-22	1922-23	1923-24
1	2	3	4
	Rs.	Rs.	Rs.
A. Municipal Rates and Taxes ..	4,87,064	4,52,938	4,45,468
B. Realisations under Special Acts.	10,283	11,269	10,245
C. Revenue derived from Municipal properties apart from taxation.	2,05,000	1,84,842	1,49,459
D. Grants and contributions ..	1,05,752	70,456	81,568
E. Miscellaneous	2,196	6,805	4,243
F. Public Debt	3,25,584	1,05,783	1,23,441
Total ..	11,35,879	8,32,093	8,15,426

Items	Actual Receipts—concl'd.		
	1924-25	1925-26	Estimated Receipts 1926-27
	5	6	7
	Rs.	Rs.	Rs.
A. Municipal Rates and Taxes	4,51,313	4,90,445	5,63,000
B. Realisations under Special Acts.	10,400	10,076	11,935
C. Revenue derived from Municipal properties apart from taxation.	1,57,185	1,72,725	1,72,090
D. Grants and contributions ..	23,860	14,562	4,21,223
E. Miscellaneous	2,706	6,854	4,000
F. Public Debt	2,18,731	53,597	9,03,380
Total ..	8,64,195	7,48,259	20,75,628

Statement showing the *Expenditure* of the Bangalore City Municipality for the six years ending 1926-27.

Items	Actual Expenditure		
	1921-22	1922-23	1923-24
1	2	3	4
	Rs.	Rs.	Rs.
A. General Administration ..	89,945	1,05,407	87,799
B. Public safety	28,472	31,222	31,280
C. Public works carried out by Public Works Department.	..	..	..
D. Public works carried out by Civil Departments.	3,28,926	3,97,751	3,19,248
E. Public health and conveyance.	1,77,251	2,01,786	2,01,539
F. Public Instruction, Municipal schools.	10,463	10,288	29,075
G. Contributions and grants ..	8,346	4,662	4,108
H. Miscellaneous	1,24,711	88,311	1,05,659
I. Public debt	2,68,437	56,013	39,749
Total ..	10,36,551	8,95,439	8,18,461

May. Owing to the famine, the revenue fell to 51 lakhs in 1876-77 and to 43 lakhs in 1877-78. In the three following years, a sum of 45 lakhs on account of the arrears of revenue postponed during the famine was collected so that the average revenue of the five years from 1876-77 to 1880-81 was only $66\frac{3}{4}$ lakhs. The growth and fluctuations of the land revenue may also be studied by taking the average for quinquennial and decennial periods. Thus, the average for the five years ending 1835-36 was 44 lakhs and for each of the four next decades $50\frac{1}{4}$, 53, $67\frac{1}{2}$ and $72\frac{1}{4}$ lakhs, while for the five years ending 1880-81 the average was $66\frac{3}{4}$ lakhs.

Period from
1881 to 1917.

Instead of narrating the reforms of this period chronologically, it would be conducive to clearness if the sketch is made to centre round a few important headings during the administration of each Dewan.

The main reforms effected by Dewau Rangacharlu in the Revenue Department were the revision of Civil Administration Division (dealt with in detail in Chapter I) and the introduction of acreage assessment on coffee lands (described in the section on Revenue Survey and Settlement).

The outstanding reform of the first decennium of Dewan Sir Seshadri Iyer's administration was the passing of the Land Revenue Code and the rules issued under it. The subject is so important that the discussions connected with the enacting of the Land Revenue Regulation will be summarized in some detail.

The
introduction
of the Land
Revenue
Code.

During the British Administration of the Province, it was intended to frame a Land Revenue Code for Mysore before the Rendition, but owing to various causes the measure had to be postponed. In December 1880, the Chief Commissioner reported to the Government of India as follows:—

“A formal Revenue Code superseding the existing complicated rules on the subject has yet to be framed; a recasting and codifying of the existing laws may also be required. The Chief Commissioner will do what he can in the matter within the next few months, but there can be no objection to the work being left to be completed by the native administration.”

Accordingly in the beginning of 1882, the work was entrusted to a special officer who, after an examination of the rules existing in the Province and the laws elsewhere in force, formulated proposals for the Mysore Revenue Code and reported that the Revenue Laws then in force in Mysore were in a very unsatisfactory condition, consisting partly of Bombay Acts I of 1865 and IV of 1868 and of the Guarantees and Rules published thereunder and partly of executive orders passed by the Chief Commissioner either for general guidance or as decisions in particular cases. It was thereupon decided that such a code might with advantage be based upon the Bombay Land Revenue Code, 1879, with the modifications called for by local circumstances. This decision was mainly due to the fact that the Bombay system of Revenue Survey and Settlement had been in force in the Province since 1869 and that the rules framed under that system had been found to work satisfactorily.

The first draft of the Code was accordingly framed and published in September 1883. It was then referred to a Select Committee for examination and report; important portions of it came under discussion at the Representative Assemblies held in 1883 and 1884 and the opinions of all Revenue and Judicial Officers were obtained and considered. The report of the Select Committee and the opinions of the officers consulted were carefully considered by the Mahārāja's Council and a revised draft was adopted as the result of such discussions and the same was published in August 1885 for public information.

A few further alterations were subsequently found necessary and after consideration of the opinions of the Members of Council and of the original Select Committee, the final draft was sent to the Government of India in September 1886.

This draft underwent a few more modifications and was finally agreed to by the Government of India in November 1888, the Regulation being promulgated as No. IV of 1888 and coming into force on 1st April 1889.

This Regulation has been frequently amended as shown below by:—

- (1) Regulation No. I of 1891.
- (2) Do III of 1892.
- (3) Do VI of 1905.
- (4) Do VI of 1906.
- (5) Do I of 1909.
- (6) Do V of 1912.
- (7) Do II and VIII of 1916.
- (8) Do I and VII of 1919.

Other reforms
of Sir
Seshadri Iyer.

The other revenue reforms effected during the administration of Sir K. Seshadri Iyer may be briefly summarized as follows:—

- (a) Changes necessitated by the passing of the Land Revenue Code.
- (b) The introduction of the Mysore Civil Service Scheme.
- (c) Reduction of the malnad garden assessment.
- (d) Revision of the District and Taluk establishments.
- (e) The passing of certain important Revenue Regulations.

Each of these major headings will now be dealt with in the order above given.

(a) *Changes necessitated by the passing of the Land Revenue Code.*—Advantage was taken of the introduction of the Land Revenue Code to inaugurate in May 1889 a system for the regular hearing and disposal by two Members of Council of important revenue cases coming

before the Government in appeal or revision; and this system has now been in operation in all essential respects for about thirty years.

In July 1890 a collection of rules framed under the Land Revenue Code and including a Manual of village accounts among the appendices was issued; and in 1892, the Khistbandi (or instalments for payment of land revenue) was postponed by two months (*i.e.*, till the end of May) so as to enable the land-holders to dispose of their produce on advantageous terms, the financial year being simultaneously changed so as to end on 30th June instead of on 31st March.

(b) *The introduction of the Mysore Civil Service Scheme.*—In November 1891, the Mysore Civil Service Scheme providing for the recruitment of Probationary Assistant Commissioners by a competitive examination and by selection from the lower ranks of the service or otherwise was sanctioned by His Highness the Mahārāja along with the formation of three revenue Sub-Divisions (in addition to the French Rocks Sub-Division) under separate officers for promoting the convenience of the people in the more distant taluks and for the training of future Heads of Districts.

(c) *Reduction of the Malnad Garden Assessment.*—As, for several years past, there had been complaints of the heaviness of the assessment on areca-nut gardens in the Malnad, the Government deputed a special officer in 1891-92 to enquire into the matter and, after considering his report, sanctioned in August 1896 the reduction of the garden land-tax in the malnad (*i.e.*, in the four important areca-nut producing taluks of Sorab, Sagar, Nagar and Koppa) to the rates in force in the Tirthahalli Taluk which were acknowledged by all concerned as moderate and equitable in every way. This measure of relief involved the foregoing of 22 per cent of the areca land-tax, the amount foregone being Rs. 83,480.

(d) *Revision of the District and Taluk Establishments.*—The District and Taluk Revenue establishments which had practically continued on the scale fixed in 1862-63 were revised from 1st May 1897, both as regards number of hands and scale of salaries, the classification of taluks being simultaneously revised and the net increase of cost on account of the revision amounting to Rs. 84,439 rising to Rs. 1,49,730 per annum.

(e) *Important Revenue Regulations.*—The Land Improvement Loans Regulation (IV of 1890), the Land Acquisition Regulation (VII of 1894) and the Sringeri Jagir Inam Settlement Regulation (IV of 1897) were passed into law during this period. The scope of the last Regulation is briefly described in Section II of this Chapter, the other two Regulations being dealt with in the Revenue Manual.

The
Administra-
tion of Sir
P. N. Krishna-
murti.

The body of rules framed under the Land Revenue Code and first published in July 1890 was thoroughly revised and issued in July 1901, the Manual of Village Accounts for the use of Village Officers being simultaneously revised but published in 1902. This was followed by the appointment in August 1902 of the Revenue Commissioner as the Head of the Revenue Department, by the introduction in 1903-04 of a scheme for the devolution of larger powers and responsibilities on the Assistant Commissioners in charge of taluks, by the reorganisation in February 1904 of the Shekdari service at a maximum additional cost of Rs. 62,520 and by the revision in March 1905 of the form of the survey guarantee so as to define in clearer terms the customary obligations of the raiyats in regard to irrigation works after the introduction of the revision settlements.

The Adminis-
tration of
Mr. V. P.
Madhava Rao
(1906-09).

(a) *Revival of the Mysore Civil Service.*—Mr. Madhava Rao devoted much attention to the introduction of a

large number of measures calculated to improve administrative efficiency. His regime from this point of view may be said to have begun with the revision of the rules regulating the recruitment to the Civil Service and to have closed with the passing into law of the Village Officers Regulation (IV of 1908). Under the revised Civil Service Rules, the competitive examination for the Mysore Civil Service which had been in abeyance for some years was revised and officers of all the non-technical Departments (including the Police, Survey, Excise and Accounts Departments) were graded into one list, thereby rendering them equally eligible for promotion to the highest positions in the State.

(b) *The Revenue Commissioner.*—The powers and responsibilities of the Revenue Commissioner were enhanced in a variety of ways, he being made the chief controlling revenue authority subject to Government and the Land Revenue Code being suitably amended. The Revenue Commissioner while continuing to be *ex-officio* Director of Statistics, was also made *ex-officio* Famine Commissioner until a whole-time Famine Commissioner was appointed, when necessary. He was further made responsible for the efficient administration of treasuries, the Comptroller's function being confined to audit and accounts, and was also given a voice in the settlement of questions having a direct bearing on the welfare of the people in the immediate neighbourhood of forests. For the dissemination of correct information on revenue and agricultural matters, the issue of the "Revenue and Agricultural Gazette" under the immediate supervision of the Revenue Commissioner was sanctioned.

(c) *Assistant Commissioners.*—A scheme was sanctioned for giving a training to Assistant Commissioners in the details of treasury work and procedure before they were put in charge of treasuries.

(d) *Amildars*.—Revised rules were issued for the selection of eligible candidates as Amildars and Deputy Amildars, the selection being confined to the Revenue, Police, Judicial, Registration, Excise, Survey and Inam Departments and the General and Revenue Secretariat, the Public Works, Medical and other branches being excluded. With a view to induce greater attention being paid to out-door work, the grant of travelling allowance to Amildars and Deputy Amildars when touring within their taluks, which hitherto they were not receiving, was sanctioned.

(e) *Shekdars*.—The rules in regard to the recruitment to the Shekdari service (corresponding to Revenue Inspectors in British India) were revised so as to provide for a lower educational qualification (*i.e.*, the Lower Secondary Examination) in the case of Muhammadans and other backward classes and for the existing Shekdars qualifying for admission to the new grades. A school for training Shekdars in surveying, drawing and minor engineering was opened at Bangalore.

(f) *Village Officers*.—With the view of shutting out the very inefficient from these offices, standards of qualification comprising certain easy tests were prescribed in 1906 for patels and shanbhogs. The Village Offices Regulation (IV of 1908) the draft of which had been under consideration prior to the Rendition was subsequently passed into law, *i.e.*, on 16th October 1908, after a thorough discussion of the principles in the Legislative Council.

(g) *Revenue Department*.—Revised rules were issued to regulate the appointment and promotion of ministerial officers in the Revenue Department. The chief features of the new rules were that the qualifications required for the different kinds of appointments were definitely indicated; that clerks in the taluk offices were given prospects of promotion to the office establishments of

Deputy and Assistant Commissioners; that a number of appointments of Taluk Sheristedars were reserved for qualified taluk head gumastas and shekdars; that in giving promotions preference was given to those who had passed the prescribed tests; and that heads of offices were required to maintain registers of applications for admission to the service. In regard to ministerial appointments in the Treasury, the passing of the Accounts Test was prescribed as a necessary qualification.

(h) *Probationers.*—In order to define clearly the principles to be adopted in future for appointment as Revenue or Judicial Probationers, it was laid down that the appointments in question were intended solely to meet the exceptional cases of persons who, besides being in themselves duly qualified for entering the public service, were also the descendants of those that had rendered distinguished service to the State in the past and who were therefore in His Highness' opinion deserving of being started in the public service otherwise than through the ministerial ranks.

(i) *Record-sorting in Revenue Offices.*—An Assistant Commissioner was placed on special duty for supervising the sorting of records in Taluk and District Offices which had been going on since 1903 and co-ordinating the work of the different offices on a uniform plan.

(j) *Development of the Malnad.*—The halat or excise duty on areca-nut which had pressed heavily on the chief industry of the Malnad portions of the State was abolished in March 1907, the levy of a supari cess being simultaneously authorized to provide a fund for the scientific investigation of areca garden problems such as those connected with areca-nut cultivation, diseases to which areca-nut is liable and the like. The survey settlement of the Sringeri Jagir which had been begun in 1901 was completed in 1907.

Administra-
tion of Mr. T.
Ananda Rao,
1909-12.

Schemes were sanctioned for the training of Amildars and Village Officers (patels and shanbhogs) in survey work. The Mysore Civil Service Examination Rules were revised in various respects and chiefly so as to restrict the examination to candidates who were either Mysoreans by birth or domicile or who had taken their degrees from one of the Mysore Colleges.

Provision was made therein for the practical training of the Civil Service Probationers in the various branches of the Taluk and District Administration.

The granting of travelling allowances to taluk officials for tours on official duty was sanctioned. The revision of the District Office (Revenue) establishments was completed but was not given effect to till 1913-14.

Administra-
tion of Sir M.
Visvesvaraya,
1912-1918.

The large number of measures introduced during this period for improving the revenue administration may be classified as follows:—

- (a) The Village Improvement Scheme.
- (b) Scheme for the holding of District and Taluk Conferences.
- (c) Decentralization in and reorganization of the Revenue Department.
- (d) Other reforms.

The Village
Improvement
Scheme.

In February 1914, the introduction of the Village Improvement Scheme mainly through the agency of a Panchāyēt was sanctioned as an executive measure to be embodied in statutory form later on by the Local Boards and Village Panchayets Regulation, VI of 1918. In December 1914, a scheme for the creation of large landed estates out of the large extent of culturable assessed waste lands in each district was introduced on the initiative of the Economic Conference; and this was followed in 1918 by the throwing open for cultivation of

a large extent of Amrut Mahāl Kāval lands (1,25,000 acres) by the Amrut Mahal Department.

In December 1916, the Government sanctioned a scheme for the holding of annual conferences (District and Taluk) for the preparation or revision of the list of the major and minor wants of each Taluk and of the District, and discussion of the means of providing the same, for discussing and remedying local grievances, and for examining the progress made in the working of the special schemes; and this was followed in March 1917 by the issue of instructions for the holding of a conference of the principal departmental officers employed in the districts for the purpose of discussing the district wants and questions, especially those in which officers of more than one department are interested.

District and
Taluk Con-
ferences.

With a view to improve the standard of efficiency in taluk offices, the taluk revenue establishments were revised in September 1913, the scales of pay being generally raised and the financial effect of the revision which took effect from 1st January 1914 being a net increase of about Rs. 43,756 in the annual recurring expenditure. This was followed three months later by the revision of the District Revenue Establishments, the revision taking effect from 1st January 1914 and the main features of the revision being a net increase of about Rs. 6,900 in the annual recurring expenditure and the prescribing of the passing of certain tests in the case of special classes of District Officials. In July 1916, the question of effecting further decentralization in the Revenue Department and thereby reducing the congestion of work in Revenue Offices was taken up and in December of the same year the grant of additional powers to Amildars, Sub-Divisional Assistant Commissioners and Deputy Commissioners was sanctioned by Government.

Decentraliza-
tion in and
organization
of the
Revenue
Department.

In April 1917, a collection of rules framed under the Village Offices Regulation (IV of 1908), the issue of which had long been under consideration, was published, thereby consolidating and amending the complicated rules relating to an important class of revenue officers.

In January and February 1918, revised rules for recruitment to and for training for Amildari service respectively came into force; and this was followed by the sanctioning of a scheme for training of revenue officers in agriculture.

In July 1918, the Taluk Revenue Establishments were revised, the system of incremental pay in subordinate grades being abolished and the minimum pay of a taluk gumasta being fixed at Rs. 20. The scales of pay of Shekdars, Taluk Sheristedars and Amildars in the several grades were simultaneously revised and provision was subsequently made for the reopening of the school for the training of Shekdars, which had been previously abolished.

In October and November 1918, the Government introduced a scheme for gradually relieving Deputy Commissioners of the direct charge of taluks, for a corresponding increase of sub-divisions in each district and for giving them Personal Assistants wherever necessary. Owing to financial reasons, the posts of Personal Assistants have, however, since been abolished. In November 1918, further effect was given to the decentralization scheme by the grant of additional powers to the Revenue Commissioner and the Deputy Commissioners.

Other
reforms.

Among these may be mentioned the introduction of the disposal number system of correspondence in the offices of the Revenue Commissioner, the Deputy Commissioners and the Sub-Divisional Assistant Commissioners; the publication of the Village, Taluk, Sub-

Division Office and District Office Manuals; and the sanctioning of other minor reforms; all aiming at the systematic and expeditious despatch of work in revenue offices.

(a) *Constitution of New Sub-Divisions.*—In order to relieve the Deputy Commissioners of the direct charge of taluks and to set free their whole time for the general supervision of the district administration, three new Sub-Divisions were constituted in the districts of Hassan, Kolar and Kadur. The scale of pay of the taluk establishment was raised.

Administra-
tion of Sir
Kantaraj Urs,
1919-1921.

(b) *Remission and Assessment.*—A decision was arrived at on the important question of the remission of assessment on lands under tanks which do not receive a sufficient supply of water in any year or series of years. Rules were framed for granting concessions and remissions in all deserving cases.

(c) *Enhancement of the remuneration of Shanbhogs.*—The question of enhancing the remuneration of Shanbhogs was considered to assess the potgi on the income of the village instead of on the aggregate income of the *firca* and also to increase the stationary allowance by 50 per cent.

(a) *Prominent Reforms effected.*—Special attention has been paid during the period for improving the revenue administration, besides bringing into force several schemes which were administered during the previous administrations but which were not actually in operation for some reason or other; many new measures were introduced after thorough investigation into the working of the Department. The more prominent of these measures are enumerated below:—

Administra-
tion of Sir
A. R. Banerji,
from 1921 to
1926.

(1) With a view to afford greater relief to raiyats, revised rules were issued to regulate the grant of suspension and remission of wet assessment in individual cases.

(2) In order to bring more land under cultivation, a special officer was appointed to assist the Revenue Commissioner and the Deputy Commissioners in disposing of the large extent of unoccupied lands including those made available by the relinquishment of Amrut Mahāl kāvals and date groves.

(3) The minor tank restoration scheme was reviewed in Government Order dated 8th September 1922 and a revised scheme was introduced under which all tank works are to be entrusted to the Department of Public Works.

(4) A scheme for the direct recruitment to the Amildari service was sanctioned during 1922-23 and in accordance with that scheme eight Revenue Probationers were appointed of whom six were from among candidates belonging to backward communities. The list of men eligible for the Amildari service was revised by including the names of such members of backward communities serving in Departments other than the Revenue as have passed all the prescribed tests.

The levy of the supari cess was abolished with effect from the year 1923-24.

(b) *Improvement of Civil Service Salaries.*—During the year 1923-24 a slight improvement of the pay of the junior members of the Civil Service was effected by giving Assistant Commissioners an annual increment of Rs. 25 instead of the increment of Rs. 50 triennially.

(c) *Improvement of the District Administration.*—With a view to improve District Administration, defects in regard to which were prominently brought to notice in the course of the Dewan's tours of inspection, a detailed scheme for the simplification as well as for the effective audit of work in the districts was issued for the trial of a modified system of routine in one District to begin with.

(d) *Improvement of Under-ground Irrigation Source.*—For developing under-ground irrigation sources, a special staff for scientific well-boring was sanctioned to help the raiyats in sinking wells on a large scale in the dry Districts.

(e) *Reorganization of Amildari Service.*—The Amildari service was reorganized, fixing a time scale of pay for Amildars and Deputy Amildars and granting a fixed Travelling Allowance to them.

(f) *Reorganization of the Mysore Civil Service.*—The Civil Service Rules were revised in 1924, the main features of the revision being that the Civil Service will according to the revised rules be limited to officers recruited by competition and by special selection by His Highness the Mahārāja (including officers nominated by promotion from the lower ranks). The prospects of officers in the subordinate ranks have been improved by the creation of a non-civil service cadre in the several Departments, *viz.*, Revenue, Accounts, Police, etc. At the same time the Civil Service cadre has been reduced to 45, while 31 posts of corresponding rank and emoluments in the Revenue, Accounts, Police, Excise, Survey and Income-tax Departments, in the General and Revenue Secretariat and in the Department of Co-operation are reserved to officers promoted from the lower ranks of the respective Departments, including in some cases those recruited directly for those Departments. The bulk of the appointments in the Revenue Department and in the Secretariat will, under the reorganization sanctioned, be manned by Civil Service men, while in all other allied Departments a large proportion of appointments will be held by non-Civil Service men. The number of Senior Assistant Commissionerships open to the members of the Civil Service has been reduced from eleven to nine and two posts of Senior Revenue Sub-Division Officer and Senior Superintendent of Police have been created for the advancement of Non-Civil Service Officers in those Departments. Finally, the higher appointments in the Revenue, Police and Excise Departments and in the Secretariat, such as those of Revenue Commissioner, Inspector-General of Police,

Excise Commissioner, Secretaries to Government in the General Department and Deputy Commissioners have been definitely included in the cadre of Civil Service, while the higher appointments open to officers not belonging to the Civil Service have been clearly indicated.

Land
Revenue
Administra-
tion of the
present day.

At the head-quarters of the State, the revenue business of Government is conducted through the Revenue Secretariat, the Revenue Commissioner being the chief controlling revenue authority subject to Government. The powers and duties of the Revenue Commissioner, the Deputy Commissioner, the Sub-Division Officer and the Amildar are described in Chapter II of the Land Revenue Code, the rules framed thereunder and the standing orders in Chapter I of the Revenue Manual. Every Taluk is sub-divided into a number of hoblis (three or four on the average), each being placed under a Shekdar whose powers and duties are set forth in the Taluk Manual. The main functions of these revenue officers relate to the collection of land revenue, the disposal of applications for unoccupied land, the disbursement of land improvement and other loans, the inspection of village and other accounts, the maintenance and restoration of irrigation works, the working of special schemes like the Village Forest Scheme and the promotion of the welfare of the rural population in all possible ways. Special Manuals have been published systematizing and describing the work of the Deputy Commissioner, the Sub-Division Officer, the Amildar, the Shekdar and the Village Officers in the revenue and other branches.

Review of the
growth of
Land
Revenue from
1881 to 1923.

The land revenue which was 70 lakhs during 1881-82 rose to 115 lakhs during 1923-24, the occupied area increasing similarly from 4,544,000 acres in 1881-82 to 7,949,876 acres in 1923-24. This growth forms the

subject-matter of the second of the Statistical statements. The steady increase in the land revenue is due partly to the gradual expansion of the area under occupation and partly to the increase in the extent brought under wet cultivation in consequence of the construction of numerous irrigation works. Where in any particular year there was no increase of land revenue corresponding to the increase in occupied area, the causes must be sought for mainly in the unfavourableness of the season.

The annual expenditure on Land Revenue Administration (including Revenue Survey and Inam Settlement) has risen from Rs. 26,62,362 in 1923-24. The increases are mainly due to the revision of the Civil Administrative Divisions in 1886, and to the revision of the Land Revenue Establishments in 1897, 1913 and 1918.

Expenditure
on Land
Revenue
Administra-
tion from 1881
to 1923.

STATEMENT I.

STATEMENT SHOWING THE COLLECTIONS UNDER
LAND REVENUE FROM 1831 TO 1881.

Year	Land Revenue	Year	Land Revenue	Year	Land Revenue
	Rs.		Rs.		Rs.
1831-32 ...	32,03,749	1849-50 ...	52,98,881	1866-67 ...	66,56,799
1832-33 ...	40,94,927	1850-51 ...	53,36,615	1867-68 ...	80,92,251
1833-34 ...	44,06,957	1851-52 ...	54,27,273	1868-69 ...	77,53,671
1834-35 ...	49,42,862	1852-53 ...	53,20,394	1869-70 ...	61,31,402
1835-36 ...	54,64,525	1853-54 ...	55,16,102	1870-71 ...	60,07,315
1836-37 ...	48,09,282	1854-55 ...	53,31,740	1871-72 ...	73,25,280
1837-38 ...	48,33,450	1855-56 ...	47,68,696	1872-73 ...	73,50,285
1838-39 ...	50,30,877	1856-57 ...	61,20,186	1873-74 ...	72,12,772
1840-41 ...	50,98,507	1857-58 ...	59,11,159	1874-75 ...	82,94,178
1841-42 ...	51,79,891	1858-59 ...	60,74,198	1875-76 ...	74,08,203
1842-43 ...	51,35,994	1859-60 ...	66,31,772	1876-77 ...	50,95,280
1843-44 ...	48,44,981	1860-61 ...	64,12,116	1877-78 ...	43,06,673
1844-45 ...	48,73,473	1861-62 ...	65,33,471	1878-79 ...	90,83,509
1845-46 ...	47,41,108	1862-63 ...	67,22,384	1879-80 ...	76,73,792
1846-47 ...	50,74,994	1863-64 ...	71,14,715	1880-81 ...	72,13,346
1847-48 ...	53,40,674	1864-65 ...	73,19,026		
1848-49 ...	54,18,634	1865-66 ...	77,25,767		

STATEMENT II.

STATEMENT SHOWING THE GROWTH OF OCCUPIED AREA AND LAND REVENUE (REALIZED) FROM 1881-82 TO 1923-24.

Year	Area under occupancy (in acres)	Land Revenue realised in rupees)	Year	Area under occupancy (in acres)	Land Revenue realised (in rupees)
1881-82 ...	4,544,000	70,20,842	1903-04 ...	7,316,186	97,99,989
1882-83 ...	4,899,840	70,21,777	1904-05 ...	7,263,568	96,63,976
1883-84 ...	4,954,240	73,34,476	1905-06 ...	7,257,493	91,02,029
1884-85 ...	5,130,250	66,83,886	1906-07 ...	7,271,169	1,00,31,178
1885-86 ...	5,765,760	76,41,241	1907-08 ...	7,322,989	1,03,80,179
1886-87 ...	5,576,320	87,09,602	1908-09 ...	7,379,703	89,15,679
1887-88 ...	5,660,160	85,13,878	1909-10 ...	7,444,176	1,05,02,812
1888-89 ...	5,880,960	83,96,337	1910-11 ...	7,500,638	1,06,73,688
1889-90 ...	5,940,480	89,21,326	1911-12 ...	7,545,521	1,06,48,215
1890-91 ...	6,042,880	87,12,705	1912-13 ...	7,591,650	1,05,00,292
1891-92 ...	6,272,248	80,64,233	1913-14 ...	7,687,490	1,05,36,996
1892-93 ...	6,363,932	94,52,210	1914-15 ...	7,671,449	1,01,63,969
1893-94 ...	6,650,815	94,40,167	1915-16 ...	7,779,668	1,06,26,610
1894-95 ...	6,790,799	95,57,323	1916-17 ...	7,843,601	1,10,09,352
1895-96 ...	6,877,277	97,45,807	1917-18 ...	7,802,121	1,08,86,769
1896-97 ...	6,911,712	93,30,861	1918-19 ...	7,839,810	1,00,72,101
1897-98 ...	6,892,826	97,85,924	1919-20 ...	7,861,120	1,18,73,104
1898-99 ...	6,953,987	95,34,042	1920-21 ...	7,858,729	1,09,69,002
1899-00 ...	6,972,071	95,09,484	1821-22 ...	7,844,022	1,17,14,770
1900-01 ...	7,048,491	98,31,374	1922-23 ...	8,393,456	1,19,79,774
1901-02 ...	7,179,548	97,70,946	1923-24 ...	7,949,876	1,14,65,177
1902-03 ...	7,239,774	1,00,29,861			

(ii) REVENUE SURVEY AND SETTLEMENT.

Preliminary Survey, 1799-1862.

No general revenue survey of the lands in Mysore appears to have been made prior to 1799 ; but immediately afterwards a general topographical survey was made by Colonel Mackenzie, subsequently Surveyor-General of India. While Purnaiya was Dewan, a general *Pymaish* (or revenue survey) was made but it was necessarily very imperfect at the time and after the lapse of fifty years the records had become extremely defective. Though nothing was subsequently done in the way of any general measure, a good deal was effected by measurements of particular lands as a check on attempts to falsify the records. Sir Mark Cubbon was, however, fully alive to

the value of a thoroughly scientific Revenue Survey and assessment and expressed his intention, if the financial state of the country continued to prosper, to propose its being carried out.

The numerous varieties of land tenure which have prevailed in Mysore since the commencement of the nineteenth century afford an interesting study and like the geological strata which furnish evidence to the geologist of the several epochs in the history of the earth's surface, throw light on the history of revenue administration in Mysore. By far the most interesting description of the land tenures which existed prior to the introduction of the Survey and Inam Settlement is the one given in pages 23 to 32 of the General Administration Report of 1872-73 and reproduced in pages 686-92 of Volume I of the 2nd edition of this *Gazetteer*. But this description possesses at present mostly an antiquarian interest.

Land Tenures
prior to 1863.

The two main tenures prevailing at present are the *Kandayam* or *Raiyatwari* tenure and the *Inam* tenure and each of these descriptions of land has been settled by two separate Departments constituted respectively for the "Survey and Settlement" and the "Inam Settlement."

All cultivated land is usually classed either as dry (*Kushki*), wet (*Tari*) or garden (*Bagayet*). The first class is cultivated with dry grains like ragi which are ordinarily dependent on the rainfall; the second with paddy, sugar-cane or such other staple productions as require artificial irrigation; and the third with cocoa-nut and areca-nut trees and other garden produce. The two last require artificial irrigation from tanks, channels or wells except in some of the *malnād* taluks where the rainfall is exceptionally copious.

Introduction
of Survey and
Settlement in
1863-1864.

(a) The
Ancient
system of
Land
Measurement.

Before the introduction of the English land measures, the land measures in Mysore corresponded with the measures of capacity and depended on the area of land which can be sown with a given quantity of seed. This area varied greatly on dry and on wet land. On dry land it was estimated that one *Khandi* or *Khandaga* of seed would suffice to sow 64,000 square yards and accordingly this area (13 acres, 8 guntas and 112 square yards) represents a *Khandi* of dry land whereas on wet or garden land, a *Khandi* of seed would only sow 10,000 square yards which area (2 acres, 2 guntas and 78 square yards) denotes a *Khandi* of wet land. This mode of measurement gave room for laxity of practice and fraud and to this must in part be ascribed the introduction of a scientific Survey and Settlement.

(b) Organiza-
tion of the
Survey and
Settlement
Department
in 1863-1864.

In 1862, the attention of the Commissioner (Mr. Bowring) was drawn to evils of a serious nature resulting from want of a regular measurement of land and adjustment of the land revenue. Even in the neighbourhood of Bangalore, it was ascertained that there were so many as 596 different rates of assessment on dry land alone and that on the better classes of land the rates were so abnormally high as clearly to indicate the incorrectness of the land measurement. After some correspondence between the Commissioner and the Government of India, it was decided by the latter to introduce a regular system of Survey and Settlement, the system fixed upon being that in force in Bombay which is cheaper and more expeditious than the Madras system, but on the other hand, involves a less accurate Survey. The new Department commenced its work in 1863-64 under the supervision of a Survey and Settlement Commissioner. Its objects may be defined as the regulation of the customary land-tax so as to secure an adequate revenue to Government; the progressive development of the agricultural resources

of the country; and the preservation of all proprietary and other rights connected with the soil.

The principle and processes of the Bombay system of Survey and Settlement (original) are discussed in detail in the Manuals cited in the bibliographical note; but a very brief description of the elementary principles may not prove uninteresting in this *Gazetteer*.

Principles of
Survey and
Settlement
(Original).

The several operations incidental to the introduction of the Survey and Settlement into a taluk are—

- (a) The measurement and demarcation of fields,
- (b) The classification of soils,
- (c) The fixing of the rates of assessment.

(a) Let us take measurement first. The unit both of survey and assessment is the field which is not necessarily identical with the area of an actual holding. Technically it is a "Survey number" or a "recognized share of a survey number" formed for convenience of measurement with reference to climate, soil and kind of cultivation, the minimum area being that which can be cultivated with a pair of bullocks. Larger holdings are divided; and smaller holdings are clubbed together. Each "survey number" is demarcated by permanent boundaries such as stones or earthen mounds the maintenance of which is strictly enforced and a village map is prepared on the scale of eight inches to the mile.

(b) We may now proceed to classification. The classification of fields according to soil is conducted in accordance with definite principles, soils being first divided into three orders, differing in mechanical composition and colour. Each order is then placed under one of nine classes according to its depth from surface, after account has been also taken of eight kinds of faults, the presence of any one of which lowers it by one or two classes according to the degree of the fault. To each class a

relative value is affixed expressed in fractions of sixteenths ranging from 1 to 2/16. Corresponding with the "faults," whereby a valuation is decreased by degrees, the later rules have prescribed various "advantages," chiefly the advantages of the distinctly favourable position whereby the relative valuation is carried even beyond sixteen annas. This process is primarily applicable to dry crop land, the rules being modified in the case of wet and garden lands so as to provide among others for the valuation of water-supply.

(c) We finally come to the third and last process, the fixing of assessment on each field. When the measurement and the classification are over, the Settlement Officer has before him a complete statement of the correct measurement of fields and of the relative valuation of each field expressed in annas. Before finally fixing the assessment, it has been usual to subdivide the tract under settlement into a number of groups of villages homogeneous as to physical characteristics and economic advantages such as climate, rainfall, general fertility of soil, communications, markets and the like. The total amount of assessment to be levied from the tract is then fixed with reference to certain general considerations based on the revenue history of the tract for the past 30 or more years. The statistics bearing on the revenue history are tabulated in figured statements and diagrams which show in adjacent columns for each year of the series the amount and incidence of the assessment, the collections including remissions and arrears, the ease or difficulty with which the revenue was realised, the rainfall and nature of the season, the increase or decrease of the cultivated area, the harvest prices and how these particulars are influenced by each other.

The effect of any public improvements such as roads, railways, canals, markets, etc., on the tract or on parts of it is estimated. The prices for which land is sold or

the rents for which it is let are ascertained; and the tract is compared as regards the above particulars with other tracts similar to it in soil, climate and situation. Upon a consideration of all these data, the total assessment is fixed. This amount is then apportioned pretty much in the same manner on the different villages. But in practice the Settlement Officer adopts the reverse and more convenient process of fixing maximum rates for the different descriptions of land (*i. e.*, dry, wet and garden) in the several groups which when applied to the classification values of individual fields will produce the total amount of assessment fixed for the tract. The "Akarband" is then prepared showing the assessment of each survey number. The original settlement reports of taluks and especially the report in the case of Manjarābād Taluk—which contains a map of the taluk for explaining the grouping of the villages for purposes of assessment—will afford numerous examples illustrative of the application of the above principles and processes.

The revenue officers have from time to time made experiments as to outturn of crops and the Settlement Officers make use of them in checking the rates of assessment. Thus the Committee on revenue matters which assembled at Bangalore in March 1868 concluded, after examining the survey papers, that the rates both in respect to irrigated and unirrigated land appeared to fall at $\frac{1}{6}$ (one-sixth) of the gross produce on an average.

Relation of the assessment to gross produce.

In the Address of the Dewan to the Representative Assembly of 1903, the net value of the produce of an acre of dry cultivation has been estimated at Rs. 12, wet at Rs. 50 and garden at Rs. 80.

The Survey commenced in 1863 in the north in Chitaldrug District and worked west-wards and south-wards.

Progress of the Survey and Settlement till 1899

Beginning with Harihar Taluk which came under settlement in March 1865, the Survey Department continued to make steady progress and completed the Survey and Settlement (original) of all the taluks in 1899, measurement and classification having been completed in 1890 and 1896 respectively and Nanjangud taluk being the last to be settled in May 1899. The reader who desires information regarding the dates of introduction of Survey Settlement into each taluk is referred to Appendix I to Chapter VIII of the *Revenue Manual*. The two *Jagirs* in the State, *viz.*, Sringeri and Yelandur, were settled in 1901 and 1896, respectively. With the completion of Settlement, the *Batayi* system of tenure entirely vanished.

It is interesting to notice that there was no grouping of villages in the case of Harihar Taluk, the maximum dry and garden rates being Rs. 2 and 4 respectively for the whole taluk. In regard to Nanjangud Taluk, the villages were divided into four groups, the maximum garden rate being Rs. 10 for all groups, the maximum dry rates varying from Rs. 1-14-0 to Rs. 1-6-0 per acre and the maximum wet rates ranging from Rs. 9 to Rs. 6 per acre. If the reader will glance at a modern map of Mysore, he can hardly fail to notice the odd coincidence that Harihar and Nanjangud—the chief towns of the two taluks which marked the initial and the concluding stages of the Survey and Settlement (original)—form at present the extreme terminal stations on one of the main lines of railway passing through the State.

Laws, rules and orders regulating the administration of Survey and Settlement.

(a) In February 1868, Col. Strachey, Inspector-General of Irrigation Works, visited Bangalore and recorded a note on certain points calling for attention in the Revenue Survey with reference to the requirements of irrigation works, present and prospective. This note was considered by two Committees (one revenue and

the other irrigation), the recommendations of the Irrigation Committee being approved by the Secretary of State in his Despatch No. 77, dated 30th September 1870. The substance of the Committee's recommendations was that a large proportion of the Irrigation Works in Mysore should be transferred for purposes of repair from the Public Works Department to the Revenue authorities who would have to be provided with a petty establishment to carry them out; and that after these repairs should have been completed, the maintenance of the works in proper order should rest with the cultivators subject to a general supervision on the part of the revenue officers.

(b) By a notification dated 20th August 1868, the Survey and Settlement Commissioner promulgated rules for the repair and maintenance of boundary marks. This was soon after followed by a Government Notification No. 83, dated 30th April 1869, sanctioning the introduction into Mysore of Bombay Acts I of 1865 and IV of 1868 with certain modifications.

The revised Survey and Settlement Rules and the revised Survey Guarantee were published respectively by Government Notification No. 39, dated 26th May 1869, and No. 198, dated 9th February 1870. These in the main regulated the administration of Survey Settlements until 1st April 1889 when they were replaced by Chapters VIII to X of the *Mysore Land Revenue Code* and the Rules and standing orders framed thereunder. The period of settlement under the Bombay Acts has usually been fixed at 30 (thirty) years, the assessment being liable to revision at the end of this period.

Early in the nineteenth century, coffee was grown to a small extent, the collections of the customary *vāram* or half-share of the produce due to Government being framed out. After the transfer of the administration to

Settlement of coffee lands.

(a) Brief history of Coffee Cultivation in Mysore.

the British Government, a *halat* or excise tax of one rupee per maund (or 4 rupees per cwt.) was substituted for the sharing system in 1838-39. At the then price of coffee, *viz.*, Rs. 4 per maund, this was equivalent to a tax of 25 per cent on the gross produce. The *halat* was reduced in 1834-44 to 8 annas per maund and in 1849-50, in consequence of a heavy fall in the price of coffee, the duty was again reduced to 4 annas per maund. The price of coffee having risen to Rs. 9 per maund in 1878, the then incidence of the tax was slightly less than 3 per cent of the gross produce.

(b) Substitution of an acreage assessment for *halat*.

The collection of *halat* duty which attained a maximum of more than a lakh of rupees in 1863-64 began to fall off since 1869-70, the collections in 1880-81 being about one-third of a lakh of rupees. There were good reasons for suspecting that the duty was very largely evaded; and the desirability of replacing this unsatisfactory system by an acreage rate was under consideration since 1862. In May 1876, the Chief Commissioner (Mr. Dalryell) reviewed the question thoroughly and invited the views of the Planters' Association. After these opinions were received, the Chief Commissioner (Sir J. Gordon) recorded two Minutes, one in October 1873 and the other in July 1879 discussing the principles of settlement and left the question to be disposed of after the Rendition. In August 1881, the Government of His Highness the Mahārāja took up the matter and announced in outline the terms on which coffee lands in Mysore would be settled, the excise duty on coffee (*halat*) being at the same time abolished. This was followed by the issue in March 1885 of a notification containing in detail the terms of settlement which had by that time been nearly completed. The main provisions of the settlement are given below:—

(1) Lands coming under permanent settlement will be

assessed at Rs. 1-8-0 per acre, the lands coming under a temporary settlement of 30 years being assessed at Re. 1 per acre.

(2) No additional land revenue is leviable by reason of any produce whatsoever raised on the lands coming under the settlement.

(3) Toddy being a Government monopoly, the holders of coffee lands will be permitted to draw toddy from bagani or other trees only for domestic purposes such as the making of bread, etc.

(4) The right to seven descriptions of reserved trees in coffee lands will vest in Government subject to certain provisions.

(5) The right to nine descriptions of reserved trees in lands held on gross assessment will vest in Government subject to certain conditions.

(6) The right in or to precious stones, gold and other minerals will be reserved to Government subject to certain provisions.

(7) No royalty will be leviable on certain ordinary minerals found in the lands when applied to the *bonafide* private use of the holder.

The grant of unoccupied lands for coffee cultivation is now regulated by rules framed under Section 112 of the Land Revenue Code. (Appendix E of the Land Revenue Rules of 1890).

To prevent, as far as possible, injurious effects on the head waters of springs and streams resulting from cardamom cultivation, waste lands within a specified zone in the heart of the *malnād* are not ordinarily granted for such cultivation.

The following are the special tenures under which land is held in the State:—

(a) *Kans*.—These are large tracts of forests for which a light assessment called the *Kan Shist* is paid by their occupants. The *Kans* properly so called are evergreen jungles with springs and are preserved for the sake of

Lands held
under other
Special
Tenures.

the wild pepper-vines, bagani palms, and certain gum trees that grow in them. The privileges of the occupants of *Kans* are defined by certain notifications of Government issued in 1885 and 1896, the main items being the collection of jungle produce and the drawing of toddy for domestic purposes; unoccupied *Kans* are excluded from regular *hulbanni* sales.

(b) *Soppinbettas*.—These are lands attached to *malnād wargs* for furnishing the leaves (or *soppu*) required for the gardens as manure.

(c) *Kumri cultivation*.—This is mostly peculiar to the hill tribes. The mode of cultivation has been described in the Chapter on *Agriculture* (Volume III—*Economic*).

(d) *Other tenures*.—Land Revenue Rule 44 and Appendices F, G, H and I of the Land Revenue Rules of 1890 describe certain tenures created by the grant of lands for special purposes.

Principles of
Revision
Settlements.

By Section 115 of the Land Revenue Code, the principles on which original settlements will be revised are laid down in broad outline, the main provisions being that the revised assessment will be fixed with reference to general considerations of the value of land, whether as to soil or situation, prices of produce or facilities of communication and that improvements made from private capital and resources shall not be taxed.

Revision settlements in respect of Davangere and other taluks having fallen due in 1895-96, the Government, by orders passed in 1896 and 1903, directed that the original classification of dry lands should in no case be altered and that only the water classification of the wet and garden lands need be revised.

To give effect to the declaration in the Land Revenue Code that improvements made from private capital will not be taxed, the Government, in January 1902, made certain rules regulating the revision of assessment on

gardens irrigated by wells, the main feature of the scheme being that gardens brought under well-irrigation since the last settlement should be assessed, at simple dry-crop rate if the wells are self-dependent, and within double the highest dry rates if the wells are sunk along the banks of streams or within a tank series directly or indirectly dependent on Government irrigation works. (G.O. No. R. 3704-13—L.S. 50-15-5, dated 5th September 1918). Rules were subsequently passed in regard to the maximum limits of increase of revenue at revision settlements and other miscellaneous matters coming up for consideration at such settlements. These rules will be found in the *Revenue Manual* (Chapter VIII, Section II).

In this connection it is worthy of note that the *halat* tax on Supari was abolished in 1907, though substantial relief had previously in 1896 been given to garden owners in the four taluks of Sorab, Sagar, Nagar and Koppa. In 1906, Government laid down further that the garden assessment in the *malnād* should be so dealt with at the time of revision that in no taluk should the total revised assessment exceed the collections actually made under the Remission Scheme of 1896.

The first taluk that became ripe for a revision in 1895 was Davangere; but it was actually revised nine years after due time as the decision of Government in regard to revision of settlements was not declared in time and as revision survey and settlement was begun in 1901. Delay has thus become a necessary concomitant of all revision settlements and efforts are being made to recover lost ground as far as possible. In all, 62 taluks were revised by the year 1924-25, five of which are *malnād* taluks.

Progress of
Revision
Settlements.

A statement showing the progress of revision settlements will be found in the Appendices to Chapter VIII

of the *Revenue Manual*. The effects of revision settlements have been that the assessment on gardens has been reduced and that there has been a moderate increase of assessment on dry and wet lands.

Potgi Settlement.

The Survey and Settlement Department is entrusted with the important and arduous duty of revising and settling the village service emoluments. It is of great importance owing to the necessity of providing sufficient remuneration for the *patels* in connection with the organization of the Village Police. Under the Survey Settlement, the *aya* payments, *i.e.*, the fees in grain paid direct to the *patels* and *shanbhogs* by the raiyats have been abolished, they being included in the land assessment; and a scale of remuneration has been fixed in the shape of money payments (called *potgi*) in all the surveyed taluks. The Potgi Rules now form part of the Rules framed under the Village Offices Regulation.

The organization of the Survey and Settlement Department.

The Department was in the beginning controlled by a Commissioner under whom were a Superintendent, a Deputy Superintendent and at a time 14 Assistant Superintendents; but in 1876 most of the Assistants were transferred for famine duty and the number was subsequently reduced.

In the year 1881, the appointment of Survey and Settlement Commissioner was abolished and survey operations since then have been controlled by Superintendents of Revenue Survey who have also had charge of Inam Settlements. In 1890 when the entire work of measurement was completed, the Department was further reduced; in 1903, however, Col. J. P. Grant who was at the head of the Department was styled Survey and Settlement Commissioner as a mark of personal distinction in consideration of his long and valuable service to the State.

All the European officers were gradually retired or transferred, their places being taken by Indian Officers on a reduced scale of remuneration, selected from among Amildars and Assistant Commissioners of suitable attainments.

Since the retirement of Col. Grant in the year 1907, the Department has been entirely administered by Indian Officers. With the completion of survey in the Southern Mahratta Country of the Bombay Presidency, almost the only source from which men were being drawn for the Mysore Revenue Survey had ceased to exist, and it being necessary to provide for the reconstitution of field establishments during survey, care was taken not to lose the services of trained and competent fieldmen who were kept employed as District Surveyors and Taluk Measurers.

The constitution of the Revenue Survey Department differed markedly from the other Departments in that the strength of the different establishments and the scale of pay of the members thereof were variable at the discretion of the Survey Superintendent. The cost of the subordinate ministerial and field establishments was met from an annual lump-sum provision.

In June 1919, the Government sanctioned the re-organization of the Department and an expenditure of Rs. 1,45,000 as against the total normal expenditure of Rs. 80,516 on an average during the past three years. In the year 1922-23, considerable retrenchment was effected in the Department involving a reduction of officers and establishment. The superior staff at present consists of one Superintendent with the status of the Deputy Commissioner, and—

- 1 Deputy Superintendent,
- 6 Assistant Superintendents, and
- 1 Sub-Assistant Superintendent.

APPENDIX I.

ANCIENT SYSTEMS OF GRAIN AND LAND MEASURE.

The following are the established standards—

Grain Measure.

4 Chattaks	=	1 Pavu.
2 Pavus	=	1 Payili or Padi.
2 Padi or Payili	=	1 Seer.
2 Seers	=	1 Balla.
4 Ballas	=	1 Kolaga or Kudu.
20 Kolagas or Kudus	=	1 Khandaga or Khandi.

Land Measure.

Quantity of seed sown	Square yards	Equivalent area of land		
		*Acres	Guntas	Sq. Yds.
Dry land—				
1 Payili or Padi ...	200	...	1	79
2 Payili — 1 Seer ...	400	...	3	97
2 Seers — 1 Balla ...	800	...	6	74
4 Ballas — 1 Kudu ...	3,200	...	26	54
20 Kudus — 1 Khandaga or Khandi.	64,000	...	8	112
Wet and Garden land—				
1 Payili or Padi ...	31½	...	...	31½
2 Payili — 1 Seer ...	62½	...	...	62½
2 Seers — 1 Balla ...	125	...	1	4
4 Ballas — 1 Kudu ...	500	...	4	16
20 Kudus — 1 Khandaga or Khandi.	10,000	2	2	78

* An acre consists of 40 *guntas*, each *gunta* being 121 square yards.

APPENDIX II.

STATEMENT REGARDING COFFEE HALAT.

Year	Halat	Year	Halat	Year	Halat
	Rs.		Rs.		Rs.
1831-32 ...	4,270	1848-49 ...	33,349	1865-66 ...	1,02,781
1832-33 ...	7,472	1849-50 ...	27,509	1866-67 ...	43,199
1833-34 ...	7,472	1850-51 ...	32,300	1867-68 ...	1,06,357
1834-35 ...	7,476	1851-52 ...	25,952	1868-69 ...	1,04,407
1835-36 ...	7,476	1852-53 ...	35,952	1869-70 ...	66,978
1836-37 ...	7,476	1853-54 ...	31,327	1870-71 ...	69,775
1837-38 ...	6,262	1854-55 ...	50,204	1871-72 ...	74,948
1838-39 ...	21,011	1855-56 ...	32,229	1872-73 ...	79,161
1839-40 ...	14,811		42,711	1873-74 ...	54,978
1840-41 ...	21,943	1856-57 ...	34,065	1874-75 ...	66,335
1841-42 ...	15,205	1857-58 ...	43,234	1875-76 ...	74,573
1842-43 ...	21,720	1858-59 ...	44,456	1876-77 ...	52,816
1843-44 ...	19,779	1859-60 ...	76,469	1877-78 ...	38,108
1844-45 ...	23,266	1860-61 ...	79,091	1878-79 ...	33,453
1845-46 ...	23,006	1861-62 ...	68,113	1879-80 ...	36,712
1846-47 ...	27,320	1862-63 ...	93,393	1880-81 ...	33,611
1847-48 ...	30,059	1863-64 ...	1,09,463		
		1864-65 ...	92,791		

(iii) INAM SETTLEMENT.

The Inams in the State may all be referred to one of three epochs and the statement given in the Statistical portion (see Appendices) shows the value of the land inams which had sprung up during each of these periods. After the restoration of the Hindu dynasty in 1799, the British Commissioners advised Dewan Purnaiya that no alienation of land should be made without the Resident's approbation. This advice was fairly acted on by the Dewan during his memorable administration, the alienations between 1799 and 1811 being in reality unfrequent and the inams which are entered as having been created during Purnaiya's administration being (with the exception of his own *jagir* conferred by the Government of India) chiefly those which had been sequestered during the Muhammadan usurpation and which on the re-establishment of Hindu rule it was thought proper to restore. From 1810 to 1831,

Statement
and History
of Inams.

Mahārāja Krishnarāja Wodayar III alienated lands, besides confirming others on *kayamgutta*, or permanent tenure, while the system of administration in vogue then afforded his subordinate officers opportunities for alienating land without proper authority. The third epoch dates from the commencement of the British Administration in 1831. The grants made during this period are comparatively of small value and are held on condition of service consisting in the upkeep of *chatrams*, maintenance of groves, tanks and avenue trees. In addition to the above, the statement shows a considerable number of *Sthal* inams or as they are sometimes termed, *Chor* inams. Under this head are comprised all such inams as although enjoyed for some time have not been granted by competent authority.

Genesis of
the Inam
Commission,
(1863-68).
(a) The
preliminary
rules of 1863.

A searching investigation into the inam tenures of the State had long been contemplated by the British Government; but it was not until 1863 when the Revenue Survey was introduced into Mysore that the necessity of the investigation became urgent. Accordingly in January 1863, skeleton Inam rules were submitted to the Government of India and their instructions on the main question were solicited. The general principles then laid down served as a sufficient guide in Revenue Survey matters, where the interests of the inamdars were concerned, until 1866 when the Inam Commission was organized.

(b) The Inam
tenures.

There were at that time various tenures of inams in Mysore as in other parts of India; in some instances of inam grants there were *sannads* (*i.e.*, documents conveying emoluments, titles, etc., under the seal of the ruling authority), in others there were none; in some a hereditary title without restriction as to the heirs and powers of alienating the land were distinctly added in the *sannads*, while in others no mention was made of such

privileges. Again, excess holdings were the rule and there were as noted above a large number of cases in which land had been surreptitiously occupied for a long period. The dates of the *sannads* which came within the scope of the Inam Commission ranged from the 15th to the 19th century, the grants having been made by the Anegundi Rajas, the Keladi, Ikkēri and Nagar chiefs, Hyder Ali, Tipu Sultān, Dewan Pūrnaiya and Mahārāja Krishnarāja Wodayar III.

In drawing up the rules for the confirmation of Inams, it was decided, after much discussion, to adopt the basic principles of the Inam Settlement in the Madras Presidency which having been started in 1858 was nearing completion at the time. In one important respect, however, these principles were departed from. The Inam Commissioner was constituted the final judicial authority and his decision was not, as in Madras, made liable to be revised by a Civil Court. But as described below, this provision was altered in 1872-73 and the Madras system with one or two exceptions prevailed in its integrity. The Inam Rules for Mysore were sanctioned by the Government of India in April 1868. These rules, based on the theory of the reversionary right of the Government, were so framed as to meet the several descriptions of inam lands existing in the State testing their validity first, by the competency of the grantor, irrespectively of the duration of the inam (whether 50 or less than 50 years old) and secondly, by the duration of the inam for 50 or more than 50 years, irrespectively of the competence or otherwise of the grantor.

(c) The Inam Rules.

The following were the fundamental principles on which the settlement was conducted:—

Main principles of the Inam Settlement.

(a) When *sannads* had been granted by Mahārāja Krishnarāja Wodayar III or by his predecessors, and when

they conveyed full powers of alienation and were hereditary, the inams were treated as hereditary and alienable property ;

(b) When *sannads* emanating as above did not convey full powers of alienation, the inams might be enfranchised by payment of a quit-rent equal to one-eighth of the assessment of the tenure except in the case of inams granted for the performance of religious, charitable, village or other service, still requiring to be rendered ;

(c) When *sannads* had been granted by incompetent persons and when they were less than 50 years old, a compulsory quit-rent equal to one-half of the assessment was imposed.

But in doubtful cases and where there was probability of the inam having been enjoyed for fully 50 years, the quit-rent to be imposed was one-fourth of the assessment. It will thus be seen that quit-rent was imposed for granting an extension of rights to the Inamdar. Mysore being an Indian State, redemption of the *jōdi* or quit-rent was not permitted as in Madras.

Subsequent
history of
the Inam
Commission.

At the time of its first organization in 1866, the Inam Commission was composed of an Inam Commissioner, one Special Assistant and three Assistants. But in the beginning of the year 1872-73 the Department was re-organized. The control of its proceedings was then transferred to the Survey Commissioner while the settlement was carried on under his direction by an officer styled Superintendent of Inam Settlements, aided by three Assistants. Under this scheme, the judicial powers hitherto exercised by Inam officers were withdrawn and claims *inter partes* were referred to the ordinary Civil Courts. In other respects the rules of settlement remained the same as before except in the case of whole inam villages. Up to 1872 the determination of the value of inam villages for purposes of enfranchisement followed the Madras Inam Rules and was based on the old assessment recorded in Pūrñaiya's *Jari Ināmti* accounts with such additions as were deemed just on account of the

right of the State to prospective cultivation of waste lands; and the old valuation in the *Ināmti* accounts was adopted when the accounts of present rental furnished the inamdars fell short of it or could not be relied upon.

But upon a representation of the Survey and Settlement Commissioner made in 1872 that the procedure above described based on imperfect data would be injurious to the Government in not securing the full amount of quit-rent and local fund cesses, a survey of whole inam villages (with the exception of those for which title deeds had been issued prior to 12th October 1872) for ascertaining their correct valuation was sanctioned by the Chief Commissioner in February 1874 for purposes of the Inam Settlement. As the survey could not keep pace with the inam enquiry which had already outstripped the survey, a system of charging *ad interim* quit-rent upon the best data forthcoming was devised on the understanding that this settlement was to last only until the village was valued by the Survey Department.

In 1881 the Government, on the complaint of the Inamdars, directed that the survey assessment on the lands under cultivation with 25 per cent of the assessment on the arable waste on account of prospective improvements together with a reasonable pasture rent on the unarable waste would be a fair valuation to adopt. All whole inam villages in the State (2,080 in number including Kayamgutta villages) were dealt with in accordance with these orders and final title-deeds were issued.

In 1907 the head of the Survey Department was appointed *Ex-officio* Superintendent of Inam Settlements.

These were inams granted free of or on light assessment in consideration of "construction and up-keep" or very rarely "up-keep" alone of tanks. Kodagi Inams were in the first instance dealt with under Rule V A

Certain special kinds of Inams. (a) Kodagi Inams.

of the General Inam Rules; but in 1875 after much discussion, the Kodagi tenure was abolished, the liabilities of the Kodagidars ceasing. In 1876-77, the Chief Commissioner with the approval of the Government of India promulgated certain rules for the enfranchisement of these inams in Government villages, the principal rules being given below:—

(1) Inams granted for the "construction and up-keep" of tanks were enfranchised at one-fourth quit-rent if the conditions of the grants had been fairly observed and if the tanks were in use; otherwise inams of this class were enfranchised at one-half quit-rent.

(2) Inams granted for the "up-keep" of Government tanks were enfranchised at one-half quit-rent if the conditions specified in Rule 1 were satisfied; otherwise Inams of this class were confirmed to their holders on half assessment for life and on their death were brought under full assessment.

As there were complaints that the above rules had been given effect to under an erroneous interpretation of their provisions, the settlement was revised in 1888 on the principle that no Kodagi Inam should be treated as granted for "up-keep" only, except on distinct proof and that in the absence of such proof the ordinary presumption was to be that the Inam was granted for construction and up-keep. The application of this principle at revision brought under Rule 1 a large number of cases dealt with originally under Rule 2.

(b) Kayam-
gutta villages.

Kayamgutta grants proper were tenures intended to promote cultivation under the incentive of a permanent assessment based on the then existing revenue. The kayamgutta villages were granted mostly between 1810 and 1831 on *Shrāya* tenure, the *gutta* being allowed to attain its maximum in the course of three or five years. These villages were brought under the operations of the Inam Commission in August 1877.

In the *Malnad*, the original inam was not a grant of land as a rule but the assignment or remission of a certain amount of revenue due to Government on land, that land being sometimes in the occupation of the cash grantee and sometimes in the occupation of another person. In the latter case, he paid the amount of the cash grant to the person in whose favour the cash assignment was made. Special rules were passed in 1872-74 for the settlement of this class of inams. (c) Malnad Inams.

In compliance with the request of the *Guru* of the Sringeri Matt and for the important purpose of establishing fixity of title and tenure within the Jagir, Regulation No. IV of 1897 was passed on the 12th December 1897 for the settlement of inams within the Jagir of Sringeri; and by rules subsequently passed, provision was made for the conversion of paddy payments into land inams and for the enforcement of certain conditions in the case of *Agrahar* Inams (*i.e.*, the keeping up of the *Agrahara* house and the residence in it of a *Brāhman* fulfilling the objects of the original grant). (d) Inams within the Jagir of Sringeri.

The allocation of Sringeri Inams and the announcement of the Survey and Inam Settlement were effected in April 1907.

A question of almost equal importance to that of inam holdings in land was the settlement of the money grants made at various periods to numerous institutions and individuals for services or otherwise. In the year 1862-63, these allowances were brought more directly under the control of the Audit Department, their amount reaching a sum of nearly three lakhs of rupees. The greater portion of this amount is paid from the general revenues under the head "Muzrai" towards the support of some 1,500 charitable and religious institutions consisting of temples, *maths* and *chatrams* as well as of 10,000 Settlement of money grants.

persons in receipt of personal grants. In the absence of a regulated system for dealing with allowances when they lapsed on the death of the grantees, some confusion and much diversity of practice naturally resulted and their settlement in accordance with clear and simple rules had become necessary. Accordingly in July 1868 the Government of India sanctioned rules defining exactly the terms on which money allowances of this description are held and continued. The following is a brief summary of the rules:—

(a) All allowances which were authoritatively disbursed and registered up to the year 1830-31 and those subsequently granted or renewed by the Mysore Government were held valid whether supported by *sannad* or not;

(b) Ready money allowances which were paid to institutions and individuals from Sayar and Abkari collections were similarly dealt with;

(c) Grants made for the support of religious and charitable institutions were to be continued so long as these institutions were efficiently maintained;

(d) Personal or subsistence grants, the hereditary character of which could be satisfactorily established, were continued without reduction to the holders and their successors.

When the term of the grant was not specified in the *sannad*, the allowance was gradually eliminated in two lives by a reduction of one-half at the end of each lapse subsequent to the death of the first holder under the rules. A grant expressly limited to the life of the holder lapsed to the State at his death.

The statement given in the statistical part shows the value of money grants of different descriptions borne on the registers in 1868.

A general
review of the
Inam
operations.
(a) From 1866
to 1881.

The operations of the Inam Department were brought to a close in 1881. The total number of land inams confirmed was 57,888 of which 57,726 were enfranchised and 162 unenfranchised. Besides these, there were

11,302 inams resumed for invalidity of tenure. In 4,658 cases, the land could neither be identified nor was it in enjoyment; they were therefore struck off the list. Cash grants or Muzrai payments were confirmed to the number of 1,942 amounting in value to Rupees 2,68,940; in 415 cases the payments were resumed and in 982 struck off as having been formerly resumed. The total cost of the commission up to the close of 1880-81 amounted to Rs. 9,53,581 and 89 per cent of this was added to the revenue through its operations though conducted on principles most liberal to the inamdars.

Out of 57,888 land inams confirmed up to 1881, 4,054 inams were resumed since 1881 for one reason or other, chiefly on account of relinquishment and 1,953 inams have had to be converted into cash as they could not be allocated on land in the *Malnād*. The cost of the Department from the commencement till July 1919 when it was amalgamated with the Revenue Survey Department was Rs. 12,07,966, the annual addition to the revenue derived from inams being Rs. 2,69,257 in the year 1918-19.

(b) From
1891-1917.

Though the Inam Settlement was completed in 1851, there was a long interval of eighteen years between this and the completion of original survey and settlement in the several districts of the State. The final title-deeds for minor inams after the allocation of excesses in them and the survey valuation of whole Inam villages for the purpose of fixing quit-rent and cesses could only be effected in each taluk after the completion of the survey. The question of the settlement of excess in minor inams having been disposed of in 1826 and charges on account of excess in the case of Dēvadāya Inams having been fully remitted, all the minor Inams in Government villages have been allocated and final

Inam
operations
subsequent to
Survey
Settlement.

title-deeds issued. Copies of revised final quit-rent registers of all the taluks have been issued for reference and record in all the important revenue offices.

Classification
of Inams.

The Inams may be divided into seven classes as shown below:—

I. *Dēvadāya*.—This comprises the Inams belonging to the religious institutions of the country, there being nearly as many grants as there are villages in the State. The area and assessment in this class are swollen by the inclusion of the ancient Jagir and endowment of Sringeri which is about 44 square miles in extent and has been surveyed and settled.

II. *Dharmādāya*. This class which comprises the Inams granted to charitable institutions, etc., is comparatively small as regards the number of title-deeds issued; but the average area is large chiefly in the case of *Chattram* Inams which were usually granted out of large waste areas. The cash inams in this class are chiefly on account of Government *chattrams*.

III. *Personal*.—This class comprising all inams held for personal benefit is a large one. An immense proportion consists of Inams granted to Brāhmans, for livelihood; and the large Jagir of Yelandur, the quit-rent on which (Rs. 6,241) was not agreed to and for the succession to which there is a special Regulation (I of 1885) is included in this class. The cash inams are chiefly what are known as malnad cash payments where the inams were regarded as assignments on the revenue and were accordingly settled as ready money grants.

IV. *Kodagi*.—This for the most part consists of Kodagi Inams described in para 6 above with a few "Bavadi Dasvandam" Inams for the up-keep of wells. The Kodagi Inams in whole Inam villages were few in number and were not enfranchised under the Kodagi Inam Rules of 1876-77. Lands granted as Kodagi Inams were almost invariably wet land.

V. *Inams for miscellaneous service*.—This class comprises inams granted for Miscellaneous, Police, Revenue and Communal service as distinct from village service, by former rulers and included Deshpandi, Deshmukhi, Deshkulkarni, Setti, Kerebandi Gidagaval, Hasaragaval, etc., inams. These were disposed of under Inam Rule VIII C and F.

VI. *Village Artizan Inams*.—This comprises of inams granted to artizans and others for services rendered to the village community. They were confirmed hereditarily under Rule VIII (E) subject to performance of service.

VII. *Village Service*.—Inams held for village service in Government villages were merely registered for being dealt with by the Survey Department, the Inams held for village service in alienated villages being alone settled by the Inam Commission.

Government in their order No. 28-48—L. R. 482-17-42, dated 2nd July 1925 have passed orders on the recommendations of the Inam Commission appointed in their order dated 18th July 1918, to investigate into the several questions affecting the relationship between Inamdars, their tenants and the Government and the administration of Inam villages. In view of the recommendation of the Commission, Government have ordered the modification of the several provisions of the Land Revenue Code relating to the subject. (See Volume III, *Economic*, Chapter XI).

Relationship
between
Inamdars,
their tenants,
and the
Government.

APPENDICES.

STATISTICAL STATEMENTS.

I. Statement of Land Inams in 1866.

Period of Inams	Whole villages		Minor Inams	
	Valuation	Jodi or light assessment	Valuation	Jodi or light assessment
To the termination of Dewan Purnaiya's Administration in 1810	Rs	Rs.	Rs.	Rs.
Granted during the Maharaja's Administration, 1811 to 1831.	2,86,038	1,32,150	4,99,528	1,48,134
Granted by the Chief Commissioner of Mysore	3,19,167	62,435	35,025	...
Sthal or unauthorized inams .. .. .	...	...	18,500	8,000
	...	...	63,616	17,946
Total	6,05,295	1,94,585	6,16,669	1,74,090

II. Statement of cash grant in 1868.

Granted	Up to Dewan Purnaiya's resignation 1810	By the Maharaja	By the Chief Commissioner	Total
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Nagad Muzrai.	1,42,115 2 4	1,40,234 7 7	19,678 4 7	3,02,027 14 7

SECTION 2.—EXCISE ADMINISTRATION.

Sources of
Excise
Revenue.

The two principal sources of excise revenue are toddy and arrack. The former drawn from the date-palm and also from cocoa-nut, palmyra and bagani palms, is the immemorial beverage of the agricultural classes and is a mild and comparatively innocuous drink, its average alcoholic strength being $2\frac{1}{2}$ per cent. Arrack, which is far stronger and more harmful, is chiefly consumed by industrial labourers, and has an average alcoholic strength of $39\frac{1}{2}$ per cent.

Prior to the
British Com-
mission.

Abkari was, in former times, known as *Panchabab*, that is five items consisting of toddy, arrack, ganja, *pan* (betel-leaf) and tobacco. The last two items were transferred respectively in 1838-39 and 1850-51 to the head of sayar or customs.

During the
Commission
period.

Up to the year 1862 the revenue from toddy, arrack and ganja was derived by Government directly from the individual manufacturers or suppliers who were themselves the wholesale vendors or retailers in the several places, but, in that year, the abkari revenue was temporarily framed out to contractors. Between the years 1863-64 and 1865-66, the Sadar Distillery system was introduced, according to which a distillery was opened at the head-quarters of each district (and in other places if the consumption required it) in which all country spirits

consumed in the district were to be manufactured. Any person could erect a still at his own expense within an enclosure and distil as much liquor as he pleased removing it himself or selling it to licensed vendors on the sole condition that before removal, the excise duty was paid and the liquor reduced to the authorized strength.

The sale of fermented toddy was also subject to regulations but only arrack was worked under the Sadar Distillery system. Toddy and ganja were framed out to contractors.

In 1874, the still head duty which had varied in different parts from Re. 0-14-0 to Rs. 3 was raised to Rs. 2 per gallon throughout the State, except in the cities of Bangalore and Mysore, in which the rates were fixed at Rs. 3 and Rs. 2-8-0 respectively. The strength of the liquors to be issued from the distillery was fixed at 19° U.P.

In 1875, a special arrangement for three years was made for the Mysore District with the 'Ashtagram Sugar Works' at Palhalli, by which the Company contracted to manufacture liquor at 20° U.P. and sell it to Government at Re. 0-13-0 per gallon. The liquor was sold to vendors on the spot at Rs. 4 per gallon, when intended for consumption in the city of Mysore and at Rs. 3-8-0 elsewhere within the State. The retail vendors were bound to sell to the public within the city of Mysore at Rs. 5 per gallon and beyond the City at Rs. 4-8-0.

In 1879-79, the Sadar Distillery system was discontinued in the Nandidrug Division, the exclusive right of manufacturing and selling arrack being given out on contract for three years and this was gradually extended to the Ashtagram and Nagar Divisions of the State, followed by the guaranteed minimum Central Distillery system.

After the
Rendition.

From 1st April 1884, the separate distilleries at Mysore and Chitaldrug were abolished, arrack required for the districts of Bangalore, Tumkur, Kolar and Hassan being supplied from the Bangalore Distillery and to the other parts of the State by a distillery at Shimoga. From 1st April 1888 the distillery at Shimoga was also abolished, the distillery at Bangalore supplying the whole State including the Civil and Military Station.

Till the 31st March 1892, the monopoly of manufacturing spirits in the Central Distillery at Bangalore and the right of vending it throughout the State was rented out to a single contractor who guaranteed a certain amount of minimum revenue annually and was allowed a certain reduction out of the duty payable for all liquor sold in excess of the quantity required to secure the guaranteed amount.

In the year 1891-92, the revenue under Sayar was ordered not to be shown in the Excise Commissioner's report as he had ceased to exercise any control over it.

The Contract
Distillery
System.

The contract distillery system which has been accepted by the Government of India as the best and most suitable arrangement for the supply of liquor has been in force in the Mysore State from 1892-93 with a number of country pot-stills working in the Central Distillery at Bangalore and has been gradually developed, conforming to all the conditions which the Government of India have indicated as necessary in their review of the report of the Excise Committee. The process of manufacture in the distillery is subject to complete and careful Government supervision, the distillery operations being controlled by an efficient and responsible staff.

Vend Rent
System.

From 1st April 1892, the single monopoly was split up into three branches:—manufacture, carriage and sale, the manufacture of spirits at the Central Distillery being

quite different in kind from distribution. The two processes were separated and the right of manufacture was separately leased out. Regarding sales, separate minor farms were established as 'Vend Rent circles or farms and as separate shops.' Each district was divided into defined tracts by each taluk or hobli or group of hoblis according to local circumstances. Each of these farms consisted of two or more shops. Before the commencement of each official year, the right of retail vend was put up to auction. This was called the "Vend Rent System." The farmers in all the districts, except Bangalore, drew their supplies direct from the manufacturing contractors on payment of duty to Government at the local treasuries and of the price of arrack at the rate fixed by Government to the manufacturing contractors, while those in the Bangalore District, excepting the City of Bangalore, drew their supplies direct from the Distillery.

In the Cities of Bangalore and Mysore and in the Kolar Gold Fields, the right of retail vend, *i.e.*, the license for each shop, was sold separately by public auction. This was called the separate shop system. In the year 1897-98, the separate arrack shop system was extended to the head-quarter towns of Kolar, Tumkur, Hassan, Kadur and Shimoga. Subsequently this system was introduced throughout the State by the gradual discontinuance of the vend farm system.

Separate
Shop System.

Bonded warehouses were established at stations where wholesale depôts existed up to 31st March 1892. They were under the management of contractors who carried the liquor for distribution to the persons who directly conducted the sale in farms or separate shops and were paid for the work at rates fixed from time to time for different localities, the carrying contractors taking arrack from the Central Distillery under bond to the depôts

Bonded Ware-
houses.

upon indents furnished by the Depôt Mutsaddies and the vend rent farmers receiving their supplies from the Depôt Mutsaddies on production of treasury receipts for duty and price due on the quantity required.

Supply to the
Civil and
Military
Station.

The arrack manufactured in the Central Distillery was issued to the Civil and Military Station by the manufacturing contractors on payment of the price of liquor at rates prescribed by the Mysore Government, the duty on such arrack being credited to the Resident's Treasury and the proportionate cost of establishment maintained by the Durbar at the Distillery being reimbursed by the Residency.

Supply to
Coorg.

From the year 1907-08, the manufacturing contractors have been permitted, whenever they applied for permission, to export arrack to Coorg, duty free, on condition that the spirit transported should be of over-proof strength and that they should pay proportionate charges for the Central Distillery Establishment.

Still Head
duty.

In 1891-92, the rate of duty was raised from Rs. 3-10-2 to Rs. 4 and Rs. 3-14-0 per gallon of 20° U.P. for *maidan* and *malnad* taluks respectively. The retail price continued at Rs. 5-5-0 per gallon of 20° U.P. and proportionately for higher and lower strengths. In 1894-95, the duty was made uniform (Rs. 4 per gallon) throughout the State. In the year 1897-98, the rate of still head duty was raised from Rs. 4 to Rs. 4-12-0 and that of retail price of arrack from Rs. 5-5-0 to Rs. 6-6-0 per gallon of 20° U.P.

In the year 1909-10, the strength of arrack was reduced from 20° U.P. to 25° U.P. and the duty raised from Rs. 5-15-0 to Rs. 6-5-4 per proof gallon and subsequently to Rs. 7 per proof gallon with the object of putting down the consumption. During the year 1916-17, the strength

of both molasses and jaggory arrack was reduced from 25° U.P. to 30° U.P. and this was reduced to 35° U.P. from 1st July 1919.

The current rate of duty is Rs. 6 per gallon of arrack of 35° U.P. for the cities of Bangalore, Mysore and Bowringpet Taluk, and Rs. 5-4-0 for the rest of the State. The duty is proportionately fixed for other kinds of liquors of higher strength.

The exclusive right of drawing and vending toddy was rented out to contractors for terms which varied in different revenue divisions. The area over which such right could be exercised varied from a taluk to a district according to the circumstances of the district and means of the contractor. Till 1872, the right of vending and drawing toddy was farmed out annually in the Nandidrug and Ashtagram Divisions and five years later on, in Nagar also. Till 1890, the monopoly (of vending toddy in the districts of Bangalore, Tumkur, Kolar, Mysore, Hassan and Chitaldrug) was given away by tender by districts and by sale in the districts of Kadur and Shimoga. One of the conditions was that the contractor should not sell toddy at rates lower than the minimum rates fixed by Government.

Date Toddy :
Right of
drawing and
vending.

From 1st April 1892, the above system was discontinued being virtually a monopoly in the hands of a few wealthy capitalists, between whom and the Durbar there was a large class of middlemen. Later, shops were sold separately by public auction.

The current retail rate is Re. 0-2-0 per quart bottle or Re. 0-3-0 per seer in important industrial areas.

The right of drawing toddy from bagani trees with power to sell it to the public is sold every year by villages in the Hassan, Kadur and Shimoga Districts. There are no bagani trees in other districts.

Bagani Toddy

Supply to
the Civil and
Military
Station.

From 1st April to 31st December 1893, the toddy revenue farm for the Bangalore Taluk including the Civil and Military Station was, for want of proper bids, managed by the Mysore Government, under the Amāni system and the net revenue realised from sales in the Civil and Military Station was paid into the Resident's Treasury. From 1st January 1894, the Civil and Military Station and the City of Bangalore were constituted a separate farm and the revenue derived was divided between the Station and the City in proportion to the actual consumption in each locality.

From the year 1898-99, the toddy shops of the Civil and Military Station were excluded from the toddy contract of the City of Bangalore, arrangements for their separate sale having been made by the authorities of the Civil and Military Station.

The tree-tax
system.

A preliminary form of the tree-tax system was first introduced in 1897-98. Tax was levied at the following rates:—

			Rs.	a.	p.
Date	...	...	1	1	0
Palmyra	...	...	1	9	6
Cocoa-nut	...	..	2	2	0
Bagani	...	...	1	9	6
Dodasal	...	...	0	8	6

Under the tree-tax system, the independent shop-keepers have to draw toddy from the trees in the groves assigned to the shops and from those in private lands under arrangements between themselves and the owners of such lands, after obtaining a tapping license for the purpose and getting the trees marked with paint specified for each year by the local excise officers on payment of the first instalment of tree-tax at the rates prescribed from time to time. The second instalment is allowed to be paid before the end of the second month of tapping.

The rates were revised in the year 1907-08, and the rates on date and bagani trees were raised from Rs. 1-1-0 and 1-9-6 to Rs. 1-4-0 and Rs. 2, respectively. The separate levy of local cess on tree-tax and on the rental of shops was discontinued.

Again in the year 1911, the rates were raised as shown below:—

			Rs.	a.	p.
Date	...	...	1	8	0
Cocoa-nut	...	...	2	6	0
Palmyra	...	..	1	12	0
Bagani	...	..	2	0	0
Dodasal	...	...	0	12	0

The rates were further revised as shown below from 1st July 1915 with a view to assimilate the rates prevailing in the Mysore State with those in the Madras Presidency:—

Revision of rates.

			Rs.	a.	p.
Date	...	...	2	0	0
Cocoa-nut	...	..	3	0	0

With enhancement sanctioned during 1921-22 and 1922-23, the current rates for tree-tax per annum are:—

			Rs.	a.	p.
Date	...	...	2	8	0
Cocoa-nut	...	...	9	0	0
Bagani	...	...	2	4	0
Palmyra	...	...	2	0	0
Dodasal	...	..	1	0	0

On a representation made by the members of the Representative Assembly, the term of the lease of the date toddy shops was extended from one to three years, in certain taluks, as an experimental measure in the year 1909-10, and was continued till the end of the year 1917-18. During the years 1917-18 to 1920-21, the lease was sold for one year only.

The term of the lease.

Arrangement
with the
Madras Gov-
ernment.

An arrangement was arrived at with the Madras Government in 1897-98, under which the tree-tax on toddy produced by the trees in the Madras Presidency but consumed in the Mysore State was credited to Mysore Government and *vice versa*, the rate of tree-tax paid in such cases being the highest in force on either side of the frontier. It was also agreed that while opening new excise shops on either side within five miles of the frontier, there should be mutual consultation so as to maintain the *status quo ante*.

Excise policy
and legal
control.

All date trees growing on Government or *raitwari* lands whether occupied or unoccupied are regarded as at the disposal of Government for abkari purposes; but trees growing on occupied Government lands in the surveyed taluks and those in Inam and Kayamgutta villages are regarded as the property of the land-holder, and are therefore excluded from the assignment lists. Date reserves were formed in each district on waste or unoccupied lands demarcated for the purpose as survey progressed. No grant of land for cultivation was made within the limits of such reserves without first consulting the requirements of the Excise Department.

In consequence of the paucity of date groves in some taluks and under the declining conditions in other taluks, Deputy Commissioners were requested to raise date plantations in suitable localities making provision to reserve lands containing date trees. In view of the introduction of the tree-tax system under which trees marked by Excise Officers had to be used for the manufacture of toddy, arrangements were made for the division of groves assigned to each toddy vend farm into groups and for the issue of tapping licenses only for one-half of such groves every year, so that complete rest from tapping may be secured to all trees in every alternate year. With a view to further improve the condition of the groves and to

throw open unnecessary reserved lands for the purpose of cultivation, the old reserve lists are being revised by a special staff deputed for the purpose.

In 1912-13, the legal position of the owners of toddy-yielding trees and their liability to Government for arrears of tree-tax in case of default by the licensee were fixed definitely.

Beer is a fermented liquor made from malted grain, but commonly from barley-malt with hops or some other substance to impart a bitter flavour. The word "Beer" is now the common generic term for all fermented malt liquors and indeed for all other beverages prepared by a process of brewing. The beer or *porter* sold in this State should not contain more than 9 per cent alcohol by volume, *i.e.*, 92·8° U.P.

Beer:—Def-
nition.

Duty which was being levied at the rate of four annas per gallon was reduced to two annas from 1st March 1879 and the taverns which were four in number in the City of Bangalore in 1886 were raised to six in August 1889. The license fee for taverns was Rs. 15 per mensem plus Rs. 2 for hogs-head on all beer sold in excess of 7½ hogs-head a month. There was a wholesale and retail beer shop in the Kolar Gold Fields in 1888 and the rates of duty were the same as in Bangalore.

Beer Taverns.

The beer taverns were closed on the 16th July 1892 as the manufacturer and wholesale vendor of country beer failed to supply them with beer. The Brewery in Bangalore ceased to exist from that year. In the following two years, the country beer manufactured by Messrs. Leishman and Company, at Ootacamund, was supplied to the taverns at Bangalore City.

In 1896-97, a local cess at the rate of one anna per rupee was levied along with the usual rate of duty on

beer. It was not till 1898-99 that supplies were obtained from a brewery in the Civil and Military Station.

Country Beer. Three country beer taverns which existed in the Bangalore City were closed in 1902-03. There were only two taverns in the State since 1902-1903, one at Bowringpet and another at the Kolar Gold Fields. In 1905-06, the beer shops were again revived in the Bangalore City and closed in 1907-08.

Duty on Beer. In 1907-08, the rate of duty was raised from two annas to two annas one and half pies so as to include in it the local cess which was being levied separately. During the year 1916-17, the duty on beer was enhanced from Re. 0-2-1½ to Re. 0-4-6. It was subsequently raised to Re. 0-6-6 and finally to Re. 0-8-0 in 1921-22.

Grant of permits. With a view to bring the import of beer under closer supervision, a system of transport permits on prepayment of duty was introduced in 1907-08. Permits are being issued from the Excise Commissioner's Office.

Annual Sales. The taverns were brought under the operation of annual sales as an experimental measure with effect from 1909-10. In 1917-18, there was only one tavern in the State and that, at the Kolar Gold Fields. It was leased for a period of three years on the average rental of the past three years with effect from 1st July 1916.

Bottled Beer. The privilege of selling Bangalore beer in bottles was extended to foreign liquor shops in 1910-11 but was withdrawn from 1912-13, except in the case of Railway Refreshment Rooms, and dining car licences but such beer was allowed to be sold in separate shops in localities where the demand was great. Three separate shops to sell bottled beer were ordered to be opened tentatively at

Bangalore and Mysore Cities and in the Kolar Gold Fields during the year 1912-13, and the same system is being continued.

In *malnad* tracts, a fermented liquor called *Akkibhoja* Akkibhoja. (rice-beer) is manufactured and sold. It was brought under the operation of the Excise Law and rules were framed in 1901-02. The privilege of manufacturing and selling it is now being sold annually by public auction.

Foreign spirits and foreign fermented liquors are such as are manufactured in any place in Europe, America or Australia and imported into the State of Mysore after due payment of duty to the British Indian Government at the port of importation into India. Foreign Spirits and Liquors—Definition.

The revenues derived by the State are license fees, registration and surcharge fees. No surcharge fee is payable on occasional auctioners' chemists' and druggists' licenses. License and other fees.

The registration fees are levied only on licensees of the retail shops and hotel and refreshment rooms in Bangalore and Mysore Cities. The license fees on dining cars are fixed having regard to the condition of the sales at a sum not less than Rs. 15 and not higher than Rs. 60 per annum when the sales do not exceed 500 gallons a year. The revision of license fees is dependent upon the expansion of traffic in foreign liquors based on the sliding scale fixed from time to time. The license fees on foreign liquor shops have been enhanced by 25 per cent with effect from 1st July 1916. The retail off licenses in the Cities of Bangalore, Mysore and Kolar Gold Fields are being disposed of by inviting tenders from 1920-21. Rules enacting the bottling of foreign liquors were issued in March 1923. The retail off foreign

liquor shops were ordered to be disposed of for a period of 3 years instead of annually from 1st July 1922.

Ganja—Its
cultivation.

The cultivation of ganja, without permission, was prohibited so far back as 1886. The stuff required for consumption was obtained from the Madras Presidency and encouragement to local cultivators was also given whenever they evinced an interest in its cultivation. Attempts for its cultivation on an extensive scale were made in the year 1903-04, and certain centres were opened in the taluks of Bangalore, Anekal, Hoskote and Mysore under departmental supervision. Five hundred and fifteen acres were brought under cultivation with an outturn of 22,932 seers. The acreage decreased year after year with the result that in 1907-08, it fell to 47½ acres. In the year 1909-10, it was decided to grow the stuff through the departmental agency, and fields round about Dodkurgod and Goribidnur were selected. The raiyats took active interest, and marked improvement both in quality and quantity was perceived in 1912-13. Good remuneration given to the cultivators brought in keen competition among them. The local variety has become popular among the consumers and it has already replaced the imported variety from the Madras Presidency.

Sale of Ganja
to the public.

The minimum guaranteed system by which the wholesale vendor guaranteed a certain amount to Government was in vogue in 1886.

The ganja required was obtained through a contractor who deposited it at the head-quarter depôt in the Government Central Distillery buildings from which it was issued to the wholesale depôts established at authorized places for sale to retail vendors. The system continued till 1895 when the monopoly of the wholesale vend of ganja was disposed of by tender, every tender specifying the amount of revenue guaranteed to

Government. The person whose tender was accepted was required to sell, wholesale, the requisite quantity of ganja and its preparations to retail vendors at the rate fixed by Government on 1st April 1887.

In July 1902, the system of wholesale vend of ganja through a contractor was abolished, the Government dealing directly with the retail vendors and this is the practice followed at present.

The wholesale and retail prices fixed by Government for the year 1886-87 were as follows:—

		In Bangalore and Mysore.	In other places of the State.
		As.	As.
Ganja	Wholesale	10 per seer	9
	Retail	13 „	12
Majum	Wholesale	4 „	4
	Retail	6 „	6

From 1st April 1887, the rates of Bangalore and Mysore were introduced to the whole State. The rates of duty payable to Government on the wholesale vend of ganja and majum were fixed at annas 0-6-0 and 0-2-0 per seer of 24 tolas, respectively.

Rules were revised in 1898 to assimilate, as far as possible, the rates of duty and retail price in the Mysore State with those in the Madras Presidency. The following were the rates introduced under the revised rules:—

—		Duty	Wholesale price	Retail
		Rs. a. p.	Rs. a. p.	Rs. a. p.
Ganja	...	3 0 0	4 4 0	5 0 0
Majum	...	0 9 0	1 1 0	1 10 8

From 1st July 1904, the retail price of ganja was raised from anna 1 to annas 2 per tola. A further enhancement of the rates of duty on ganja and majum, viz., Rs. 5 and Rs. 1-1-0 respectively, was brought into effect from 1st July 1907. The duty on ganja was raised to Rs. 7-8-0 per seer of 80 tolas in the year 1910 and the fixed selling price of annas 2 per tola was converted into a minimum selling price. From 1st July 1914, the rate of duty on ganja was further enhanced to Rs. 10 and again to Rs. 12-8-0 from 1st July 1915. The current rates of duty and price on ganja are (1) Rs. 20 and (2) Rs. 1-12-0 respectively per seer of 80 tolas. There is practically no transaction of bhang and majum.

License fees.

Till the year 1896, no fee was fixed by Government for the retail vend of ganja except in the Cities of Bangalore and Mysore where a fee of Rs. 5 was levied for each license. This system was abolished and graduated rates of license fees as noted below were prescribed by Government and given effect to from 1st January 1896.

	Rs.
1st class shop with an income of Rs. 29 and more per mensem	10
2nd class " " Rs. 20	5
3rd class " " Rs. 10	2
4th class " " Rs. 5	nil

The system of levying fees continued till 30th June 1897, and subsequently the drug shops were sold by public auction.

Opium—Its Supply.

No poppy cultivation is carried on in the State. The requisite supply was obtained till 1903 from the British Opium Agent at Malwa and subsequently from the Madras Store House. The Comptroller to the Government of Mysore indents for it through the Residency and issues it to the Treasuries which sell it at a fixed price to the licensees. The Excise Department controls the retail sale.

The net revenue to Government from opium is the difference between the price paid by Government for importing it from British India and the price at which the drug is sold to retail sellers for issue to consumers, *plus* the fees on licenses for retail vend. Revenue.

The price of opium fixed by the Madras Government has differed from Rs. 5-9-0 to Rs. 7-14-0 per lb. of 38·8 tolas from May 1904 up to December 1905. In 1908, the Durbar had to pay Rs. 11-9-0 per seer of 80 tolas, but from 1st April 1916, the Government of Madras have decided on issuing at Rs. 12 per seer. Price of opium.

From the year 1886, licensed vendors obtained the drug from the Treasuries by paying Rs. 31-4-0 per seer of 80 tolas, while the consumers purchased it at Rs. 37-8-0 per seer. With a view to bring the vend prices of opium in Mysore as near as possible to those prevailing in the frontier tracts of Madras Presidency, the issue price to licensed vendor was raised to Rs. 37-8-0 per seer and the rate of retail vend to Rs. 45 per seer of 80 tolas with effect from 1st July 1907. From 1st July 1916, the issue price was raised to Rs. 41-8-0 per seer. The issue price is being steadily raised to check consumption and the rate to be in force from 1st July 1924 is Rs. 70 for a seer of 80 tolas. Licensed vendors of opium.

The licensees are now at liberty to sell opium to their customers, at any price they please, the only restriction being that they should not sell it below the prescribed minimum rate.

Till 1894, a fee of Rs. 9 per quarter was levied for each vendor's license in the towns of Bangalore, Mysore, Shimoga and Chikmagalur, and in other stations no fee was levied except where the sales in any shop exceeded Rs. 6 per mensem, in which case, a small fee of annas 8 License fees.

was levied. From 1st July 1894, revised rules came into force according to which no fees were levied for licenses issued to medical practitioners. Shops were classified by the Excise Commissioner and fees levied according to the following scale:—

		Rs.	a.	p.	
1st class shop	...	10	0	0	per mensem.
2nd class shop	..	3	0	0	„
3rd class shop	...	0	8	0	„
4th class shop	...			nil	

The fee on each license was payable quarterly in advance on 1st July, 1st October, 1st January and 1st April in each year together with an extra charge of annas 4 on sales of every seer in excess of 16 seers of opium per mensem. The system continued to be in force till 30th June 1897 when, owing to keen competition for licenses, shops were sold by public auction and this practice is in existence at present.

Cocaine.

In their Order No. Fl. 5226—S.R. 98-05-5, dated 23rd February 1906, the Government prescribed rules for issue of licenses for the sale of cocaine and in their Order No. Fl. 4128—S.R. 188-07, dated 15th March 1909, modified the above rules. The sale of cocaine or novocaine without a license is illegal and the licenses are issued by the Deputy Commissioners after obtaining the sanction of the Excise Commissioner, free of fee, to approved persons on their showing that they have a legitimate demand for the drug as medical practitioners or as chemists and druggists and the sale of cocaine or novocaine except to a licensed vendor is allowed only on the prescription of a medical practitioner.

Growth of Excise Revenue.

The excise revenue, which was about Rs. 12 lakhs a year till 1886-87, has risen to Rs. 73.5 lakhs during the year 1923-24. The increase is due to improved

management involving the abolition of middle men, to measures adopted for suppression of illicit distillation and importation of contraband liquor, to higher rates of duty and of tree tax, to prosperous seasons, to increased wages of labour and to increased consumption chiefly by the migratory gangs of coolies engaged in Public Works, Gold Mines and Plantations.

A statement showing the revenue of the department during the decades from 1842-43 to 1912-13 and from 1913-14 to 1917-18 is given at the end of this section.

The incidence of excise revenue per head of population was about Rs. 1-4-0 in 1923-24. Incidence of
Excise
Revenue.

A school for the training of the Excise staff in technical matters was opened in 1909-10 and was closed in the year 1912-13, as all the departmental men had undergone a course of training. A Training
School for
Excise Staff.

In the year 1912-13, a Provincial Detective Department, with a Superintendent at its head, was organized tentatively and this was made permanent from 24th February 1920 under the designation of "Excise Intelligence Bureau." Detective
Department.

The Government have published an *Excise Manual* in 3 volumes. The first contains :— Excise
Manual.

- (i) the Mysore Excise Regulation No. V of 1904 and 1906
- (ii) the Opium Act 1 of 1878.
- (iii) the Methylated Spirit Regulation No. II of 1885, and
- (iv) rules regarding arrack, toddy, ganja, beer, foreign liquors, akkibhoja, cocaine, opium, methylated spirits and miscellaneous notifications and rules issued by Government and the Excise Commissioner from time to time.

Volume II contains departmental circulars and orders about the distillery, tree tapping, issue of licenses, crimes and procedure relating thereto, inspection of

shops, groves, etc., and matters of general information and Volume III contains statements, etc.

Local Option. The question of consulting local opinion as regards opening of new shops or closing existing ones having been urged by the members of the Representative Assembly during 1916, Government in March 1917 sanctioned the proposals of the Excise Commissioner to form Licensing Boards in the Cities of Bangalore and Mysore and in the Kolar Gold Fields for a period of two years which have since been made permanent. The Licensing Boards shall consist of the following members:—

- (i) The Deputy Commissioner, (Chairman).
- (ii) The Superintendent of Police.
- (iii) The District Excise Officer (Secretary).
- (iv) & (v) Two members elected by the City Municipal Council (or Sanitary Board in the case of the Kolar Gold Fields).
- (vi & vii) Two members nominated by the Deputy Commissioner, one from the local Temperance Association and the other from large employers of labour. In other District Head-quarter towns, Excise Advisory Committees have been formed. The functions of these Committees are purely advisory.

**Excise
Administra-
tion and Staff.**

The excise administration of the State is vested in the Excise Commissioner, with a Personal Assistant to assist him in his office work.

The District Administration is vested in the Deputy Commissioner assisted by a District Excise Officer who is charged with the detailed working of the rules, etc., subject to the general supervision of the Deputy Commissioner. After the introduction of the scheme of separation of judicial and executive functions, the posts of 5 District officers attached to the Bangalore, Mysore, Shimoga, Kadur and Kolar Districts were abolished, the Revenue Sub-Division Officers being placed in charge of the duties of District Excise Officers in their respective Sub-Divisions in these Districts.

A District is sub-divided into "Ranges" each consisting of a Taluk or group of Taluks and placed in charge of an Inspector. The range is further sub-divided into "Sub-ranges" each of which is placed in charge of an Assistant Inspector with a staff of two or three tree-markers and a peon. Each Range office is allowed a clerk to help the Excise Inspector in his office work. Excise Patrol Sub-Inspectors are attached to some Ranges for patrol and detection work. There is an Excise Intelligence Bureau consisting of 4 officers and 9 men to work as an emergency staff, under the charge of the Head-quarter Assistant to the Excise Commissioner. The recruitment of Inspectors and Assistant Inspectors is governed by Government Order No. 1437-8-Ex. 1397-98, dated 30th November 1903, which requires them to have passed the Local Service Excise and Criminal Examinations.

The following statement gives particulars of the staff of the Excise Department as it stood on the 1st of July 1925 :—

Gazetted Officers	Non-Gazetted Executive Officers	Number of Clerks	Menials
4	220	153	607

Total cost Rs. 3,18,575.

In their Order No. 538-47—Ex. F. 6-1900, dated 4th June 1902, the Government approved of the proposals of the Excise Commissioner regarding uniforms for Inspectors, Assistant Inspectors, Sub-Inspectors and Peons. Inspectors and Assistant Inspectors were required to provide themselves with uniforms, at their own cost ; those of Sub-Inspectors and Peons are being given by Government.

Uniforms for
the Excise
Staff.

In 1901, the Government, in their Order No. 2074-83—R. F. 166-92, dated 2nd August 1901, passed rules for the settlement of the claims of holders of alienated

Inamdars'
claim to
Excise
Revenue
from Toddy.

villages to the several items of revenue from toddy, in connection with their villages, and their adjustment. Some difficulties having risen in working the above rules, the Government, in 1916, introduced some modifications and called for the views and suggestions of the public thereon, and disposed of the matter finally in their Order No. Fl. 3697-706—S. R. 94-14-3, dated 30th December 1916, according to which the following two rules are the most important :—

(i) "The proprietor of an alienated village, who is entitled to excise revenue from toddy, shall get only the revenue actually accruing in his village, whether in the shape of rent for the shop or shops situated therein, or the tree tax on the trees tapped in his village (irrespective of the location of the shop for which they are tapped) or both, minus the local cess thereon and the establishment charges at 6 per cent of the revenue or such other rate as may be fixed from time to time."

(ii) When under the provision of Excise laws, shops of alienated villages are ordered to be closed permanently on the ground of there being too many shops or for any other valid reason, the proprietors of such villages will be awarded reasonable amount of compensation which will be fixed for the present at 20 times the average annual amount actually paid in respect of such shops during the preceding three years."

Concessions
to the Mysore
Pharmaceuti-
cals.

To afford encouragement to chemical industries, Government, in their Pro. No. G. 4508-12 G. M. 67-13-132, dated 5th December 1913, sanctioned the grant of certain concessions to this Company, the most important of them being the supply of alcohol at cost price and at a reduced rate of duty. In Pro. No. 4974-75—A. I. 96-14-9, dated 12th May 1915, Government made it incumbent on the Company to pay in advance the duty on the alcohol required before its removal from the Distillery and provided for refunds on articles exported out of Mysore on which any further duty was levied at the place of import ;

an allowance of 12½ per cent for wastage was also granted to the Company. In their Order No. Fl. 3510-12.—S. R. 32-15-9, dated 22nd January 1916, Government sanctioned the refund to the Company of the duty paid on alcohol contained in the medical preparations supplied to the Mysore Government Medical Stores for a period of three years. In their Order No. Fl. 6430-1—S. R. 32-15-14, dated 22nd June 1916, the Government sanctioned for two years the issue of alcohol to the Company under bond and the levy of duty at a later stage. Similar concessions have been continued to the Company even up to-day by way of subventions, etc.

APPENDIX IX.

EXCISE REVENUE.

Statement showing the revenue of the Excise Department during the decades from 1842-43 to 1912-13 and from 1913-14 to 1923-24 from the two Major items—Arrack and Toddy.

Years	Arrack	Toddy	Total	Remarks
1842-43 ...	2,04,000	2,03,000	4,07,000	* This figure includes revenue from both Arrack and Toddy.
1852-53 ...	3,45,000	3,63,000	7,08,000	
1862-63 ...	...	...	8,85,000*
1872-73 ...	5,29,000	5,47,000	10,76,000	
1882-83 ...	6,45,000	5,33,000	11,78,000	
1892-93 ...	15,97,000	14,02,000	29,99,000	
1902-03 ...	19,01,000	17,38,000	36,39,000	
1912-13 ...	23,89,000	22,26,000	46,15,000	
1913-14 ...	25,79,000	24,22,000	49,98,000	
1914-15 ...	25,18,000	27,41,000	52,59,000	
1915-16 ...	25,25,000	27,70,000	52,95,000	
1916-17 ...	26,92,000	28,24,000	55,16,000	
1917-18 ..	30,08,000	30,76,000	60,84,000	
1918-19 ...	31,23,036	35,30,174	66,53,210	
1919-20 ...	34,10,511	37,69,032	71,79,543	
1920-21 ...	33,62,328	42,01,389	75,63,717	
1921-22 ...	31,61,413	43,21,058	74,82,471	
1922-23 ...	30,55,894	40,37,777	70,93,671	
1923-24 ...	27,62,351	39,60,648	67,20,999	

SECTION 3.—FOREST ADMINISTRATION.

Growth of the
Department
prior to the
Rendition:
Early
History.

Information is meagre concerning the history of Forest Administration in Mysore prior to the formation of this branch of Government into a separate department and the adoption of a regular system of annual reporting. In the earlier days of the late Mysore Commission as well as under the former Indian Rulers, forests appear to have been looked upon only as a source of revenue and as requiring no systematic effort or expenditure for their maintenance or regeneration. The importance of Forest Conservancy for regulation of surface springs, preservation of water courses and hill slopes, or for other climatic reasons was scarcely understood. Fire protection was unknown and the exclusion of goats and cattle was out of the question. Forests in those times owed their preservation, such as it was, to the low demand for timber which existed, as is likely, in a country in which the population is scanty and where there is little road communication and no railway. The charitable instincts of the people and the encouragement given by the Rulers of 1846 by the grant of rent-free land, etc., led to the planting, but only in isolated parts, of *topes* and avenue trees. The country is dotted all over with the former, while of the latter the stately Dhupa trees (*Vateria Indica*) which line several roads in the Malnad, planted by the Rājas of the Nagar Dynasty, afford a magnificent example.

Observant travellers like Buchanan and Wilks recorded the existence of jungles and thick woods which appear to have been since swept off the face of the country. Three factors were mainly responsible for this wholesale destruction. Firstly, the system of exploitation in vogue was to rent out the forests to the bidder guaranteeing the highest revenue. The lessees had no other interest in the forest beyond making as much profit as possible

and could hardly be expected to spare the axe. In fact, this system of leasing had the effect of offering a premium for the destruction of trees for present profit without any regard whatever for the future. For want of due protective measures, there was heavy denudation of teak and other valuable woods, chiefly on the banks of the Tunga and the Bhadra. Colonel Onslow reports, in 1847, to Sir Mark Cubbon, K.C.B., the then Commissioner, as follows :—

“ All the fine teak and other timber on the banks of the Tunga and the Bhadra rivers have disappeared. Vast quantities of various kinds of timber are yearly carried down the Tunga-Bhadra river to the open country by people who pay a small sum to the farmer of the forests for the privilege of cutting it. Teak, blackwood and ebony are forbidden to be cut, but I am well assured that the prohibited timbers are taken away in great quantities every year. We have no means whatever of preventing it.”

“ The forests are rented yearly to the highest bidder. The rentees holding their farms for a year only have no interest in preserving the forests. On the contrary, their interests are best served by their destruction. They make their profits by taking the timber cutters and Kumri cultivation; therefore the more jungle there is cut, the greater are the profits. The consequence of this indiscriminate cutting is the total disappearance of teak in localities where it formerly abounded, especially in the vicinity of the river Tunga.” Buchanan in his journey says at page 287 : “ Here (*i.e.*, between Tirthahalli and Mandagadde in the Kavaledroog Taluk) were many fine teak trees, more indeed than I have ever seen in any one place. When at the same place in February last, I saw no teak and I saw none the whole length of the river as far as Mandagadde. There is some teak remaining in the forests near Mandagadde about 20 miles from this, but it is fast disappearing and in a few years there will be none within the reach of the river.”

“ There is no preservation of timber that stands, nor encouragement of the growth of young trees, and at the present rate of destruction there can be no doubt that in a few years

there will be no valuable timber left in places from which it can be carried away."

Kumri cultivation was the second factor which contributed not a little towards this denudation. As carried on in early times by jungle tribes who were the only source of labour supply in forests, it had a tendency unfavourable to the growth of forests especially when no attempts were made simultaneously to secure their regeneration. On this subject, the following remarks of Colonel Onslow may be interesting :—

" Kumri cultivation is mischievous in various ways. It causes the most rapid destruction of forests which, it is a well ascertained fact, lessens the quantity of rain and moisture, and must thus in course of no very long time seriously affect the cultivation and prosperity of the country. The cultivation of the Malnad is solely dependent on rain, there being no irrigation. The people of the Malnad begin already to remark that there is a diminution of rain, and I think it highly probable that it is attributable to vast extent of Kumri clearings all over the country, especially along the crests of the Ghats. The cultivation is of the rudest and simplest mode. The trees are felled in January and February and allowed to remain on the ground till the next season, when they are burnt. The earth is not turned at all and ragi, castor oil seed, or dal, is thrown broad-cast upon the ashes among the stumps. The crops thus produced are always abundant. Formerly the practice was to take only one crop and leave the clearing which then allowed the stumps to shoot out again, and the same spot would bear cultivation again after, from 12 to 20 years. But of late, the practice of repeating the process in the 2nd year has grown up. The same clearing will bear cultivation again after from 12 to 20 years when it has been cultivated for only one season ; the stumps of the trees shoot out again if only once cut and burnt, but if this is done a second year, they perish root and branch, and the spot is ever after productive of nothing but scrub. The soil has been totally exhausted. It is probably the practice which did not formerly exist that has caused such extensive destruction of forests."

Kumri cultivation was prohibited on account of its injurious effect upon forests but subsequently with a view to encourage jungle tribes to settle in forests, the Government of India sanctioned its re-introduction in a modified form.

The third and by no means the least harmful was the practice of iron smelting, furnaces for which were allowed to spring up all over the country. The wasteful methods employed led to an enormous consumption of fuel and a corresponding denudation of jungles in the Maidan and regions bordering on the Malnad abounding in iron ore. The late General Dobbs, then Superintendent of the Tumkur District, thus graphically describes in 1854-55 the damages wrought to tree vegetation by iron smelters:—

“The district generally is very bare of trees. The jungles were however extensive when I first assumed charge in 1835, but these are disappearing fast under the axe of the iron and steel manufacturers. When I first visited the beautiful range of hills running between Chiknayakanhalli and Hagalwadi, they were clothed with trees from top to bottom; not a tree now remains except a few unfit for burning. In the immediate neighbourhood of Tumkur (Davaraidrug Hills) where three-fourths of the wooding had disappeared, I stopped the progress of destruction by prohibiting iron forges altogether. The decrease of rain amongst the hills referred to has been very marked; no one who has not witnessed the process can conceive the destruction made by these iron forges.”

Even greater ruin was caused in the Chitaldrug District from the same cause. Almost barren waste has taken the place of former wooded tracts, and that too in a district with but scanty rainfall. Luckily some forests were preserved by not being easy of access and they are now most carefully conserved.

The conservation of Nagar forests attracted the attention of Government for the first time in 1847, when

Colonel Onslow was Superintendent. No conservancy establishment was entertained till 1858, when a small establishment costing Rs. 140 per mensem was sanctioned and from this time, real conservancy of forests commenced in Nagar with most beneficial results.

Dr. Cleghorn was charged with the duties of the Forest Department in 1847, under the orders of the Superintendent of Nagar Division. Afterwards, Drs. Kirkpatrick and Oswald performed these duties. In 1863, Lieutenant Miller succeeded, who continued till after the formation of the regular Forest Department in 1864, when he was appointed Assistant Conservator. During the latter years of what may be termed the pre-departmental period, the forests in the Ashtagram Division formed a joint charge of the Madras Forest Conservancy establishment together with the adjoining Malabar forests.

In 1799, on the fall of Seringapatam, the Begur forests (styled also Hunsur forests) measuring about 50 square miles were taken over by the British (Madras) Government for the purpose of obtaining teak timber for a Gun-carriage Factory at Seringapatam and for commissariat purposes. Subsequently, the Madras Forest Department assumed the management and worked the forests for purposes of revenue unconnected with the object of the original assignment till, the claims of Mysore being urged, the forest was restored in 1865.

Such in brief was the history of the Forest Administration in Mysore before the organization of the Department. Absence of systematic conservancy and reproductive measures, reckless felling of trees, chiefly on a license system, lack of acquaintance with the resources of forests, sum up the record of this period.

After the
Organization
of the Forest
Department.

About the year 1862, in consonance with the general revision and enlargement of establishment to meet the

requirements of a more advanced form of Government suited to the times, the then Chief Commissioner Mr. Bowring moved the Government of India to organize a department for Forest Administration. The first Conservator, Major Hunter, was appointed in 1864. The first years of the new department were occupied with gaining knowledge of the extent of the forests and their resources, and the alarm was raised that forests, supposed to contain a large, if not inexhaustible, supply of teak, were much denuded of this description of timber.

In his Administration Report for the year 1865-66, the Conservator of Forests wrote as follows:—

“The deplorable extent to which the great forests on the western frontier of the Province have been denuded of timber trees of large growth was adverted to in the last year’s report. The correctness of that opinion, which was formed after a merely cursory observation of the condition of those forests in the course of a tour, has been confirmed from the more circumstantial report of the Assistant Conservator, Lieutenant Van Someran, who, in reference to the teak, writes, ‘Not only have all the finer trees been felled, but owing to the large demand for timber and the exigency of working up to the revenue estimates, trees have been cut before maturity.’ ”

Major Hunter was succeeded in 1865 by Lieutenant Van Someran who continued as Conservator of Forests till January 1879. Forest Legislation was undertaken in 1865; one of its first acts was to prescribe the duties of Forest Officers in the matter of promoting conservancy, to reserve some forests as Government Reserved or “Royal Forests” and to form two classes of Reserved trees. The first class was sold on payment of seigniorage and the second class given free to raiyats and on prescribed seigniorage to traders. All other unclassified trees were free to raiyats but had to be paid for by traders at one rupee per cart-load. The right of individuals for trees growing on their holdings was recognised

and the Conservator given powers to forbid fellings in overworked tracts. Several acts injurious to forests were brought within the pale of law by constituting them into offences. Licenses for felling and passports for removing the forest products were, for the first time, introduced. As a result of the inspection of forests by Sir D. Brandis (then Dr.), Inspector-General of Forests, the forest rules were revised in 1869 enlarging the powers of the Forest Officers with regard to State Forests and enhancing the Legislative sanction to a fine of Rs. 500 against Rs. 50 provided in the old rules. The rights of Inamdars to timber and sandalwood growing in their lands were clearly defined as also the rights of Kan-holders in the Malnad. These rules which did not provide for the adequate security of District Forests were subsequently replaced by the rules of 1878, framed on the principles of the Indian Forest Act which had just then come into force. This enabled the framing of subsidiary rules for protecting the District Forests as well. It would be interesting to note that Casuarina plantations were started by the Department during this period for supply of fuel to Railway, Bangalore City and Civil and Military Station, an example which was eagerly followed by private agencies which now own a large number of plantations.

Abolition of
the Depart-
ment.

In 1879, the Forest Department was abolished as a separate unit of administration. The forest divisions were broken up and with only three Forest officers for the great forests in the west, as well as for the plantations, the control was made over to the District Revenue Officers, and the Department remained without a presiding officer for the last two years of the British administration. The number of trained officers was gradually decreased and eventually reduced to one and even this officer left the State in 1880.

In 1880-81, there were 32 State or reserved forests and 22 District or unreserved forests, covering about 454 and 189 square miles respectively. Thirty plantations for the growth of teak and other timber trees as well as sandal had been formed in different parts, occupying an aggregate area of 4,708 acres. Village 'topes' numbered 16,293 standing on 14,376 acres, and containing 811,308 trees, while 3,750 miles of public road had been planted with trees on both sides, at distances varying from 12 to 60 feet.

Forest area
in 1880-81.

The Department remained without a presiding officer for the first five years after the Rendition. During the interregnum in which the establishments were reduced to a minimum and placed under the Revenue Officers, the administration from a forest point of view was given a general set-back. The reserved forests were left without adequate protection, excessive and unregulated felling being mainly responsible for increased revenue.

After the
Regulation.
From 1881 to
1885-86.

In 1885-86, recognising the necessity for a departmental head, Government were pleased to appoint Mr. L. Ricketts, who also held other appointments, as Inspector-General of Forests and Plantations and to entrust him with general control of forest administration in the State. A good deal of solid progress was effected in the period of ten years during which Mr. Ricketts presided over the Department, by the addition of upwards of 700 square miles to the State Forests and Plantations and 800 square miles under fire protection, besides the encouragement of plantation and sandal reproduction. The revenue went up to nearly Rs. 14 lakhs. The establishments were revised and augmented. The *cadre* of the controlling staff was raised to eighteen officers. Three graduates were, for the first time, deputed for

From 1885-86
to 1895.

The modern period.

training to the Imperial Forest School at Dehra Dun in 1885.

The advent of Colonel J. Walker as Conservator of Forests in December 1895 may be said to mark the modern period in the history of the development of the Mysore Forest Department. The administration thenceforward passed into professional hands, and the conservancy, protection and improvement of the State Forest proper were placed on a scientific basis.

Progress made since the Rendition.

The State Forests at the close of 1923-24 stands at 3,379·10 square miles, representing 9·1 per cent of the total State area. An impetus for opening out forests has been imported by the construction of roads and bridges. Rest houses and lodges for facilitating inspection and quarters for the executive and protective staffs, etc., have been constructed wherever necessary.

Of late, the importance of forests as a wealthy asset of the State has been realised and recognised. With a view to further the preservation of even isolated small strips of forests which it would not be possible to place under the control of the Department, on account of their scattered condition, village forests are being constituted. During the past two years, 55 blocks aggregating area of 37·3 square miles have been constituted into such forests. In order to stop the reckless waste that was going on in several parts and to place restriction on the indiscriminate felling of trees, the district jungles have been placed under the control of the Revenue Department and the tree growth has been divided into reserved and classified trees.

Forest Policy and Legal Control before the Rendition. Two lists of trees.

The first operation of the Department after examining the forests was to prepare two lists of reserved trees. The first included 15 kinds declared to be absolutely the property of Government to fell which, wherever growing,

either raiyat or trader had to obtain a license on payment of certain fixed rates. The second list contained 27 kinds of trees, reserved from the trader, but free to the raiyat for his own use, provided they grow within his own taluk. All kinds of trees not named in these two lists were free to raiyats and might be felled by traders on payment of Re. 1 a cart-load.

In 1869, new rules were brought into operation providing for the formation of State and District Forests. The first were placed under the sole management of the Forest Department, while the last were left under the Revenue authorities, with the proviso that all reserved trees, the number of which was now reduced to nine, growing on Government land, could be sold only by the Forest Department. Raiyats were allowed unreserved wood and bamboo, free of duty for agricultural purposes, but paid a duty of Re. 1 per cart-load for wood for house building purposes. Traders were required to pay for trees of all kinds.

State and
District
Forests.

Subsequently it was found that the District authorities had not sufficient establishment to protect the forests under their nominal charge and that great waste had resulted from empowering Shekdars to grant licenses. During 1871-1872, this power was withdrawn from both Amildars and Shekdars, preparatory to the introduction of the District Forest Scheme, by 1875-1876 everywhere established, the main feature of which was the abolition of the license system and the supply of wood from depôts to all purchasers. Raiyats paying land rent were granted an absolute right over all trees growing on their holdings, provided the trees were planted by their ancestors or by themselves or by former holders of the land from whom the right of occupation had been bought by the present incumbent.

Forest
Depôts.

Tendency of
Forest
Legislation.

In relation to the new Revenue Settlement, it was decided that the Forest Department should be allowed one year in which to fell all reserved trees on holdings made over on assessment to private individuals, after the lapse of which time all such trees left unremoved by the Department, with the exception of Sandalwood, were to go to the land-holder. The whole tendency, in short, of Forest Legislation was to confer wider privileges on the holders of land and Inamdars, to define and enforce the rights of Government in all forests and over all trees not belonging under certain fixed rules to private individuals.

After the
Rendition.
The Forest
Regulation,
Rules, etc.

The Government have fully realised the importance of forests not only as yielding timber and firewood, but as affecting the rainfall, the climate and the soil, and as protecting in mountainous regions the country of the plains, the necessity for their being placed under proper State management and the advisability of the Revenue and Forest authorities working together, as forests are intimately connected with cultivation. They have also recognised that "the claims of cultivation are stronger than those of forest preservation" and that "where an effective demand for cultural land exists, and can only be supplied from forest areas, the land should ordinarily be relinquished without hesitation." A Forest Regulation was enacted and brought into force in 1901, and in 1904, a Code dealing with the organisation and internal economy of the Department and its relation with Revenue Officers was introduced. Rules defining the rights and privileges of agriculturists in District Forests were promulgated in 1901, and later on, the Malnad Raiyats' Privileges Rules and Bonus Rules on behalf of Sandal for its preservation and propagation by the land-holders were framed in 1909. The more important legal enactments and the rules and orders bearing on Forest Administration, and the rules and departmental orders issued by

Government from time to time have been compiled into a Manual.

The object of a Forest Settlement is to fix and define the legal status and extent of the proprietary rights of the State in any forest or waste land, constituted or declared to be forest within the meaning of the Forest Laws, and to enquire and record to what extent the proprietary rights of the State are limited by legally existing adverse rights of private persons or communities ; secondly, to arrange for the exercise or commutation of adverse rights so recorded, in order to allow the property being managed with the view of obtaining the best possible return, both for the present and in the future, for the general public.

Settlements,
Demarcation
and Surveys.
Forest
settlement.

The statutory provisions regarding the constitution of State Forests are contained in Chapter II of the Mysore Forest Regulation. Under Section 4, a Forest Settlement Officer is appointed by Government whenever it is proposed to constitute any land a State Forest. He may investigate and determine the existence, nature and extent of any rights claimed by or alleged to exist in favour of any persons in or over the land. Under Section 8, he may, for the purposes of his enquiry, exercise the powers of a Civil Court in the trial of suits. The orders of the Forest Settlement Officer are, under Section 15, subject to appeal to an officer specially empowered to hear such appeals. Subsidiary rules to regulate the procedure of the Forest Settlement Officer are framed under Section 76 (b) of the Regulation.

System
adopted in
Mysore.

Generally the Revenue Sub-Division Officers are entrusted with this work within their jurisdiction. Whenever large areas have to be settled, a special Provincial Settlement Officer is appointed for the purpose,

Agency for
Settlement.

the period of appointment varying with the work to be done.

Area settled.

About 3,284 square miles have been settled up to 30th June 1920. During the four years ending 30th June 1924, 22 blocks were reserved under 4 of the Forest Regulation, in addition to the 8 pending settlement at the beginning of the period. Of the total 30 blocks, 17 are reported to have been settled leaving a balance of 13 blocks for settlement.

Demarcation.

After the constitution of the forest estate, the duties of the Forest Officer commence with the protection and improvement of the areas brought under his management. In the first place, permanent demarcation is effected for the prevention of encroachment or trespass, and the method in which this is carried out varies with the value and position of the forest. All methods, however, agree in the two details of numbering the boundary marks and of clearing a belt of forest between them.

System adopted in Mysore.

The annual reclearing, widening and improvement of old demarcation lines, and the clearing of new ones is regularly attended to and it is recognised that a thoroughly cleared and properly maintained wide boundary line is indispensable for the efficient protection of forests both against fires and forest offences. Trenches are excavated wherever the boundary runs through open glades, and fences are raised on the banks formed by the excavated earth and permanent guide lines are made on either side. Of the total length of 6,193 miles of forest boundary, a length of 521 miles remained to be demarcated at the end of the year 1923-1924.

Surveys.

Following on demarcation comes the detailed survey of the forest area. It was found in the early days of

forest organisation that the maps then available were too small in scale, and possessed too little topographical detail to be of much use in forest work.

The Mysore Government, in the year 1904, recognising the necessity for a more systematic surveying and mapping of the area under State Forests, which till then was done by Forest Surveyors under the control of the District Forest Officers, sanctioned a scheme for the organization of a regular topographical survey of the State Forests and appointed for the purpose a Special Officer. Till June 1920, maps on 4" scale for 3,182 square miles of forests have been prepared.

Measures
adopted in
Mysore.

It is a well recognised fact that the greater part of the price paid by the consumer for timber and other forest produce is represented very frequently by the cost of its transport and that it is consequently the duty of the Forest Department to facilitate this as far as possible. It is also acknowledged that the State shares the advantages gained by improved means of communication in obtaining better prices for the raw products of the forests and in many instances by making them saleable at all.

Communica-
tions and
buildings.

In addition to improved means of communication, Rest houses have also to be provided in the forests to shelter Forest Officers from the inclemency of an Indian Summer and the rains of the monsoon; quarters have also to be built for the executive and protective staff.

There are few State Forests which are not traversed by high roads, constructed and maintained by the Public Works Department and the District Boards. There is, therefore, not the same necessity here as elsewhere to incur large expenditure on such works; and all that the Forest Department is required to do is to connect such

Chief
requirements
of Mysore.

portions of the forest as are inaccessible to carts by feeder roads. This work is being pushed forward. The forests are well provided with bungalows, most of which were built and are maintained by the Forest Department. Attention is being paid to the construction of Inspection Lodges and of housing the subordinate staff. During the five years ending 1920-1921, a sum of nearly 2½ lakhs was spent on works of improvement, such as the construction of roads and bridges, Rest-houses and Lodges for facilitating inspection and quarters for housing Range Officers, Foresters and Guards. During the next three years ending 1923-1924, a sum of Rs. 86,290 has been spent for the same purpose.

In their Order No. R. 11300-2—Ft. 87-14-6, dated 2nd June 1916, Government have sanctioned a quinquennial programme of buildings to be constructed by the Department involving in the aggregate a cost of Rs. 1,72,000 and have directed that works to be undertaken each year be selected in the order of urgency as follows :—

- (1) Sheds and Lodges urgently required for Forest Subordinates on patrol duty.
- (2) Rest-houses and forest bungalows required to facilitate inspection work.
- (3) Temporary buildings or sheds in localities where forest operations are being carried on.

Government have also directed that all Rangers should be provided with quarters and offices gradually.

Reference is made in the sections on exploitation, extraction, and transport to road-trains, tramways and railways already completed and under contemplation.

Administra-
tion and
Staff.

The Conservator of Forests in Mysore is the administrative Head of the Department and the technical adviser to Government in forest matters. On account of increased and responsible work that has devolved on the

Department, the executive and protective establishments have been very much augmented from time to time. At present, the State Forests have been divided into 10 Divisional and 69 Range charges. The whole staff has been trained either in the Dehra Dun or Coimbatore and Mysore Forest Schools. Three officers have received additional training at Oxford. On account of increased demand for qualified men, a Forest School has been opened in Mysore for training Rangers and members of the protective staff. The actual cost of establishment for the year 1923-1924 was a little over Rs. 4½ lakhs.

SECTION 4.—ADMINISTRATION OF THE STAMP AND MISCELLANEOUS REVENUE.

In 1828, the Mahārāja's Government introduced a Stamp Law which brought a revenue of only a few thousands of rupees.

Pre-Rendition
Period.
From 1828-29
to 1835-36.

In 1835, with a view to prevent the production of forged documents in suits or commercial transactions, new Stamp Paper Regulations were issued. In them it was directed that in all future transactions, the Bonds, Bills of Sale, Agreements, Transfers, Deeds and other documents should be executed on stamped papers of a fixed value. Any unstamped document presented in a suit was received and filed, but only on payment of a sum equal to ten times the amount of stamp duty originally leviable upon it. Between the years 1831 to 1861, the annual yield was between Rs. 6,000 and 9,000. In two years only it reached Rs. 10,000 and in another, Rs. 15,000. In 1861-62, the old system produced its maximum revenue, *viz.*, Rs. 19,000. During these years, court fees were paid chiefly in coin and were mixed in the accounts with other receipts.

From 1835-36
to 1862-63.

From 1862-63
to 1860-81.

In 1862-63, there was a revision of local Regulations, which raised the stamp revenue to Rs. 71,628 in that year and Rs. 1,57,000 in the next and to Rs. 2,41,000 in 1864-65. In 1865, the Indian Stamp Act No. X of 1862, as amended by Act XVIII of 1865, was introduced and the revenue made rapid progress reaching 4½ lakhs in 1869-70. After that year, the amount realised from Court Fee Stamps was credited to the head of Law and Justice, but in 1875-76, the former practice was restored.

Act XXVI of 1867 which was introduced as a tentative measure was split up into two enactments, the one devoted entirely to stamp proper (Act XVIII of 1869) and the other (Act VII of 1870) to court fees. Act XVIII of 1869 was extended to the territories of Mysore from 10th January 1870. This was repealed by Act I of 1879 with a view to bring, for the convenience of the public, the provisions of the law relating to stamp duties and court fees contained in six different Acts and numerous orders, within the compass of a single enactment and to introduce measures for the much needed improved working of the law and to provide for the acquisition of a moderate increase of revenue from stamp duties. Act VII of 1870 was introduced into Mysore and this continued to be in force till 1st July 1900.

After the
Rendition.
Legislative
enactments.

In 1900, the Mysore Stamp Regulation No. II of 1900 was introduced to consolidate and amend the law relating to stamps on the lines of the new Indian Stamp Act No. II of 1899, and the Mysore Court Fees Regulation No. III of 1900 was introduced to embody, as far as applicable, all the amendments passed in British India up to date, and to make several verbal and other changes called for by the circumstances of Mysore. These two are in force in the State at present, the first as amended by Regulation II of 1908, IV of 1916 and

VII of 1922 and the second as amended by Regulation VII of 1901, I of 1908, III of 1911, V of 1911, II of 1912, IV of 1914 and VIII of 1922.

The stamps manufactured and issued by the Mysore State were :—

Description
of Stamps.

- (i) judicial, court fee labels and papers, and
- (ii) non-judicial, comprising—
 - (a) stamp papers for engrossing documents,
 - (b) one anna receipt adhesive labels,
 - (c) transfer stamps,
 - (d) foreign bill labels, notarial stamps, and
 - (e) Hundi stamps.

General, receipt and court fees stamps of the old design continued to be in use till 15th May 1914, on which date new stamps of the aforesaid descriptions bearing His Highness the Mahārāja's portrait were brought into use. For preparing copies, a special kind of stamped paper, with the words "Copy-stamps" impressed on the top of the sheet, was introduced on 1st January 1913. Likewise on 1st January 1916, the use of the old transfer, foreign bills and notarial stamps which were prepared by surcharging British Stamps of those descriptions, with the word 'Mysore,' was discontinued and stamps prepared by surcharging court fee adhesive stamps with the names of the abovenamed stamps and the required value were introduced. A new kind of stamps called 'Hundi Stamps' were introduced in February 1917.

To ensure the protection of the revenue of both Civil and Military Station and Mysore, stamps impressed on cheques, court fee labels, and other adhesive stamps intended for use in the Civil and Military Station of Bangalore are overprinted with the words "Civil and

Stamps
supplied to
the Civil and
Military
Station.

Military Station " before they are supplied to the Honorable the Resident's treasury, Bangalore.

Stamp
Manufactory.

Until 1894, the work of impressing the Mysore Government bi-colour stamps on water-marked papers was being done at the Madras Stamp Office on contract at 1,000 impressions per rupee and the stamp papers on receipt were impressed on a special hand press kept in the Superintendent's office. An establishment costing Rs. 480 per annum was permanently maintained at Madras for superintending the stamping work of this Government. The Sheristadar of the Huzur Treasury superintended the working of the Department here, under the orders of the Bakshi who was *ex-officio* Deputy Superintendent of Stamps.

In 1894, arrangements were made to establish a Stamp Manufactory at Bangalore and it commenced work in April 1895. The Stamp Manufactory, which till 1914 was located in the Public Office Buildings, was during that year removed to a new building specially constructed for it adjoining the Government Press and new machinery was installed in it and arrangements made to run it with electrical power. Stamps of various descriptions and denominations are now manufactured in the Stamp Manufactory.

The imprinting of water-marked papers, documents, etc., with the stamp dies is conducted in the Stamp Manufactory in the presence of its Supervisor to whom the stock branch of the Stamp Superintendent's office supplies the required quantity of water-marked papers which, on being stamped and dried, are forwarded to the Stamp Superintendent in sealed packets of 500 each; while general stamp papers of low value including Re. 1 are sent in packets of 1,500 each. In the case of court fees and receipt labels, the sheets are gummed and perforated before they are delivered to the Superintendent of Stamps.

The water-mark paper required for the manufacture of general stamp papers used formerly to be supplied by the Superintendent of Stamps, Madras; but from 1885-86, the Mysore Government obtained it direct from England. For the manufacture of the general, the receipt, the court fee and the copy stamps of the Mysore State, three kinds of water-marked papers are obtained. The papers used for the general and copy stamps are in sheets of two or three rolls, each of which has the words "Mysore Government" water-marked in the middle with a wavy water-line all along the edges. Those used for the receipt stamps are water-lined with 64 oblong cages of the size of the receipt labels. Each of them contained the figure "1898" in water-line, (which is the year of the introduction of this paper) till January 1916 when a double headed eagle, the emblem of Mysore, was inserted instead of the figure. For lower value court fee stamp papers, a water-marked sheet showing the water-mark "Mysore Court Fees" is used. Each sheet contains 18 oblong cages. For court fees of the value of Rs. 10 and above, the same water-line papers as for the general stamps are used.

Water-mark
paper.

All these water-marked papers were, till 1915-16, in the custody of the Superintendent of the Stamp Manufactory but during that year, the custody of these papers was transferred to the Superintendent of Stamps.

The Superintendent's Office, Central Depôt, maintains at all times a reserve stock of stamps sufficient to meet one year's demand of the State. In the beginning of each official year, the Superintendent replenishes his stock by indenting upon the Stamp Manufactory. The Stamps delivered by the Manufactory are counted in his presence by his counters. Every packet is then resealed and stored in the almirahs in the strong room of the State Huzur Treasury which is secured by the joint locks of the Treasurer and himself.

Stamps—
Their stock,
receipt,
custody and
issue.

The supply of stamps to the Districts is made from the Superintendent's Office in rotation. Each District Treasury sends an indent and gets its supply four times a year. When, however, there is an unforeseen heavy demand, the Districts obtain extra quantities on supplemental indents. The District Treasury indents undergo check in the Stamp Superintendent's Office and the required quantity of stamps are then issued out of the main stock to the Supervisor of Stamp Superintendent's Office, who counter-stamps all the papers, checks them once more and despatches them to the District Treasuries in parcels insured for a nominal value of Rs. 50.

Cash transactions in the Superintendent's office.

The cash transactions in the Stamp Superintendent's Office are confined to the receipt of stamp duty and sale of foreign bill and transfer stamps and the court fees stamps of Rs. 50 and upwards. All instruments chargeable with stamp duty together with the duty thereon are received by the Stamp Superintendent and the money is credited in the State Huzur Treasury before they are sent over to the Stamp Manufactory for being impressed with the necessary stamps and on their return, they are counter-stamped in the Stamp Superintendent's Office and handed over to the parties.

On a representation made by the Advocates of the Chief Court about the inconvenience felt by them in obtaining court fees stamps of Rs. 50 and upwards at the court premises, the Supervisor of the Stamp Superintendent's Office, with whom a small stock is left for this purpose, has been made the *ex-officio* vendor of these stamps since 1893.

Stamp vendors.

Till 1902-03, the arrangement of vending stamps through the salaried and the commissioned vendors was in force, but during that year the appointments of salaried vendors were abolished and only commissioned vendors

were authorized to vend stamps under a license issued by the Deputy Commissioners of Districts. These vendors were till 1917-18 granted licenses to vend stamps up to the value of Rs. 50 only, but during that year, Deputy Commissioners were authorized to grant licenses to these vendors to vend stamps up to the value of Rs. 100 in special cases where a great demand for stamps existed.

Until November 1898, the Comptroller with the Government of Mysore continued to hold charge of the Stamp Department as *ex-officio* Superintendent of Stamps with a Deputy Superintendent in charge of the manufacture of stamps under him. In Government Order No. 6577-80—Mis. 1459, dated 25th November 1898, the Huzur Treasury Officer was appointed *ex-officio* Superintendent of Stamps and as such was assigned the custody and placed in charge of the counter-stamping and issue of stamped papers of every description. The office of the Deputy Superintendent of Stamps was, under these arrangements, abolished and the manufacture of stamps was placed under the charge of a Special Officer of the status of an Assistant Superintendent of Stamps who was designated "Officer in charge of Stamp Manufacture." Though the Comptroller was thus relieved of the direct charge of the Stamp Department, he continued to exercise general control and supervision in all matters connected with the enforcement of the rules in regard to the manufacture, custody and supply of stamps.

Administra-
tion and staff.

The above arrangement continued till June 1907. The administration of stamp revenue having been deemed to be insufficient either for developing the revenue from stamps or for protecting the interests of Government against fraud, Government, in their Order No. Fl. 9083-125—S. R. 140-06-2, dated 8th June 1907, appointed a Commissioner of Stamps and entrusted the functions of

this office to the Inspector-General of Registration. The duty of the *ex-officio* Stamp Commissioner is to administer the Stamp revenue, subject to the control of Government and to see that the Stamp Laws and Rules are not evaded. The Excise Divisional officers were appointed *ex-officio* Inspectors of Stamps, in the same order and they continued to be so until June 1923 when by their order No. Fl. 5440-42—St. 37-21-7, dated 1st June 1923, Government appointed District Judges as Inspectors of Stamps for inspecting their own courts and the courts subordinate to them and assigned this function in the case of the Chief Court to the Registrar of that court. Similarly Deputy Commissioners have been appointed Inspectors of Stamps in respect of their own affairs and Assistant Commissioners in charge of Revenue Sub-Divisions in respect of Criminal Courts and other offices situated within the limits of their respective Revenue Sub-Divisions. The Government have delegated the powers of the Chief Controlling Revenue Authority under the Stamp Regulation to the Commissioner of Stamps in August 1918. Under Notification No. R. 13541—St. 23-18-13, dated 2nd June 1921, all Assistant Commissioners in charge of Sub-Divisions, Personal Assistant to the Deputy Commissioner and District Treasury Officers are appointed Deputy Commissioners in respect of the powers conferred under sections 16, 18, 31, 32, 38, 40, 41, 42, 48, 49, 52, 56, 61 and 73 of the Mysore Stamp Regulation within the limits of their respective jurisdictions, all Amildars also being appointed as such in respect of the powers conferred under sections 16 and 18 (2) within the limits of their respective jurisdictions. The duties connected with the indenting for and the custody and supply of stamps are performed by the respective District Treasury Officers as *ex-officio* District Stamp Officers. The Commissioner of Stamps is entrusted with the supervision of the Stamp Manufactory and the

control over the Central, Local and Branch Depôts is also vested in him as the authority responsible for the provincial administration of the Stamp Revenue.

The stamp revenue steadily progressed year after year from the earlier years down to 1897-98 when the highest realization on record was reached. This progressive revenue received an abrupt check in the year 1898-99 bringing down the revenue suddenly from Rs. 8,26,308 to Rs. 6,45,946, a figure not to be seen in the list of stamp receipts since 1891-92. With the advent of the bubonic plague in the Mysore State in 1898-99, litigation and enterprise in the people received a check and the stamp revenue accordingly declined. But in 1900-01, however, the stamp revenue rose up to very nearly 8 lakhs; but in the following year, it again lost ground. In the year 1905-06, it once again showed improvement and reached the figure of Rs. 7,88,418 and since then, it grew rapidly year by year and reached Rs. 16,65,110 in 1919-20. Owing to the tightness of the money market and other unfavourable conditions (*vide* overleaf) the stamp revenue dropped to Rs. 16,16,030 in 1920-21. It has, however, risen to Rs. 16,75,061 in 1921-22, to Rs. 18,01,259 in 1922-23 and to Rs. 19,44,807 in 1923-24, owing to the enhancement of the rates of the duties payable under the Stamp and Court Fee Regulation.

Growth of Revenue.

The following statement shows the receipts and expenditure of the Department from 1881-82 to 1923-24 :—

Receipt and Expenditure of the Department.

Year	Receipts	Expenditure	Year	Receipts	Expenditure
1881-82 ...	4,95,831	14,083	1909-10 ...	8,16,633	66,039
1885-86 ...	4,80,479	15,524	1913-14 ...	10,66,358	57,406
1889-90 ...	5,92,847	21,197	1917-18 ...	12,83,769	82,984
1893-94 ...	7,06,031	26,997	1921-22 ...	16,75,061	84,967
1897-98 ...	8,26,308	83,633	1922-23 ...	18,01,259	1,08,532
1901-02 ...	7,50,403	59,765	1923-24 ...	19,44,807	1,60,303-3-0
1905-06 ...	7,88,418	52,306			

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