CHAPTER XI

REVENUE ADMINISTRATION

History of assessment

REVENUE administration in Raichur district has been the result of a gradual process of evolution from the indigenous practices which prevailed in the erstwhile Hyderabad-Karnatak area and other contiguous parts of the Deccan plateau. It explains primarily the relationship between the Government and the persons interested in land.

Even before the days of Manu, the great law-giver of ancient days, the income from land revenue constituted the entire income of the Government. Land revenue is possibly the only source of revenue of the Government whose incidence falls on a great majority of the population. It is, however, difficult to say when precisely this levy on gross produce of the land originated and in what form it was at that time charged. So it has almost become customary to trace the history of revenue administration from the days of Manu. According to him, the State obtained one-twelfth to one-sixth of the gross produce of the land assessed upon a village as a whole during normal times and in times of war or natural calamity, the share of the Government was raised to one-fourth of the produce. This was generally the guide-line for the Hindu kings.

During the rule of the Vijayanagara kings, one-sixth of the gross produce was regarded as the rightful share of the sovereign. In the earlier days of Muslim administration, the share of the State was converted into *khiraj* or tribute payable on land. The share of the State was, however, greater than before. With the gradual expansion of the Muslim kingdom, there came about a change in the method of assessment. The estimates of the share of the king came to be assessed on the standing crops. Subsequently, the system of paying land revenue in cash was introduced, replacing the old *batai* system. Traces of settlement made by Bahmani kings and Adil Shahi rulers were found in some places.

The area of land in Raichur for purposes of revenue assessment was calculated not on the acreage but on considerations mainly relating to the produce it yielded. This system was in

vogue previous to the annexation of the district by the British. The scales as determined during the Adil Shahi dynasty and afterwards by the Mughals were known as *khandee, kudow, paily* and *koorgy* (a *khandi* equalled 20 *kudows*, a *kudow* consisted of 100 *pailies* and two *pailies* were equivalent to one *koorgy*). A *koorgy* of land was roughly estimated at 4½ acres of land. It is necessary here to describe what a *koorgy* was, because that was the unit of a holder in those days. A piece of land on which three seers of jowar seeds could be sown by using six bullocks and three men in a day was known as a *koorgy*. This was the basis which determined the extent of land of a holder and the total assessment he had to pay to the Government. In some village records, the scales known as *moorkhee* and *koro* were followed while entering the area of lands. A *moorkhee* of land was roughly equal to 2¼ acres while a *koro* was equal to 18 acres.

The revenue assessment per *koorgy* of land was fixed according to the classification of the land; this was arrived at after a technical examination of the quality of the soil. Four regular classes of land appeared as a result of such examination and were called (1) *regur* (black cotton soil), (2) *milwa* (black and red soil), (3) *masab* (red soil) and (4) *shore* (alkaline soil). Assessment varied according to the nature of the soil. As stated earlier, the revenue demand was fixed on the basis of a single *koorgy*.

In the earlier years, a *koorgy* of the first classification was assessed from Rs. 5 to Rs. 10, the second classification from Rs. 3 to Rs. 8, the third from Re. 1 to Rs. 5 and the fourth from annas eight to Rs. 2. Assessment on wet lands which were irrigated by means of canals and *nalas* depended entirely on the supply of water and the nature of the soil as classified above. The assessment of such lands, ordinarily, varied from Rs. 20 to Rs. 150 per *koorgy*.

The rate on sugarcane lands was fifty per cent more than the usual wet assessment. Paddy fields and *bagayat* or garden lands which were irrigated by wells were assessed according to the nature of supply of water, at rates ranging from Rs. 10 to Rs. 25 per *koorgy*.

Generally, the collection of land revenue began immediately after the Dasara. The assessment was collected ordinarily in cash for all the dry cropped lands, but in most cases, payment was made in kind in respect of paddy fields. This system of assessment and payment in kind was known as the *batai* system. Soon after the harvest, half of the produce of the land was supposed to be given by the cultivator as the share of the *Sircar* which was sold on the spot to the cultivators, or financiers. Usually, the rates charged in the scale of the produce were

enhanced at the discretion of the authorities. Thus the *batai* system was purely arbitrary in execution.

The revenue was collected in four equal instalments, for each of which the time was specified as follows: the first instalment was to be paid in the month of *Shravana,* the second in *Ashwini,* the third in *Margashira* and the final instalment in *Magha.*

In each of these instalments, one-fourth of the revenue was collected and the cultivators were forced to liquidate the whole of their demand before the rabi crops were harvested. When the grains were ripe for harvest, the owner was not allowed to cut it till he had given a written agreement and produced security for the next year's cultivation. If he failed to do so, the produce was confiscated and the land made over to another person. In case of seasonal fluctuations or unfavourable harvest, when the cultivator was unable to pay his instalment in full, the dues were realised by the sale of his property or from his relatives. If the cultivator died or ran away owing to coercion, his dues were levied on all the cultivators of that particular village. The fields owned by the deceased or the runaway person were not allowed to lie waste for the next year's harvest. The patels or patwaris were compelled by the State to till such lands either of their own volition or by the help of the villagers and pay the assessment. In respect of the collection of revenue assessment on the mango and the tamarind groves, together with all the fruit trees that existed in the fields were given out on contract basis for a stipulated amount. If the season proved unfavourable and the amount of contract fell below the collections of the previous year as a result of low yield, a tax was levied on all the cultivators and the balance made good from them. If the authorities found that the crop was abundant, and the cultivators could pay a larger assessment, they charged an extra assessment which ranged from one to four annas per rupee. Thus the cultivators were compelled to pay additional taxes and every effort was made by the revenue officials to deprive the poor cultivator of any extra earning that came his way. In some taluks, the officers in-charge of collection work looked also to the condition of the land-holder. If the land-holder happened to be a well-to-do man, the entire assessment of revenue on his lands was collected in one lumpsum immediately. If, on the other hand, the land-holder was unable to pay the revenue, he was allowed five to six months time so as to enable him to pay it on the first day of the ensuing year (*Varsha Pratipada*).

During British administration

There came about a change in the mode of assessment and collection in 1853 A.D., when the area was assigned to the British administration which changed the entire structure of revenue administration from one of absolute arbitrariness to that of some orderliness. The district remained under the British

administration for a little over six years and a half after which it was restored to the Nizam. During the years of the British administration, the whole of the cultivable land was measured roughly and its area was compared with that as entered in records, and at the same time the *koorgy* was converted into acres. The waste lands remained unmeasured for some time since they were vast in extent. Later on, even this area was measured and recorded in acres. A *check-bandi* of all the village lands was prepared, the fields being numbered and their situations marked in the records in relation to the adjoining ones. The Tahsildar, who came into the picture for the first time, rationalised the assessment on all cultivable fields according to the nature of the soil. He was assisted in his task by the Patel, Patwari and the Village Panch. The Tahsildar of the area acted according to the instructions of his superior revenue officer who was called the Deputy Commissioner.

Pawatee book

After the necessary measurement and marking of boundaries of all lands, the system of recording the results of the work in *pawatee* book was introduced. Each cultivator who owned lands was supplied with the book, sealed and signed by the Tahsildar, in which the area of his field and the assessment rates were recorded. As soon as the Patwari received each instalment of revenue from the cultivator, he made a note to that effect in the *pawatee* book.

The system of examining the *pawatee* books was introduced in the year 1266 F (1857-A.D.). They were examined by the Assistant Commissioner who held the office above the Tahsildar. Whenever a complaint of burdensome levy was brought before him, an enquiry was conducted and if the complaint was justified, a reduction in the total assessment was allowed or in the alternative, a piece of waste land was given as relief to the cultivator. All possible precautions were taken not to effect such reduction in a way that would result in a decrease in the total revenue of the village. The Government of the day, however, guaranteed that no cultivator would be deprived of his possession of land unless he tendered resignation of his own free will. The cultivators could submit such resignations for *masab* (ordinary) land in the month of May and for black soil in July in a year. After all the disputes were settled, a *kowl* (agreement) was entered into for a certain fixed period between the cultivators and the Government providing no scope for any enhancement of the revenue during the period of *kowl*. After all the boundary disputes were settled and the lines marked off, masonry pillars were erected at every corner of a field to determine the actual dimensions of the holding. These pillars were constructed in brick and *chunam*, in conical shapes of different heights from 1½ to 3 feet. Where the lines of boundary ran in straight lines, stones from 3 to 4 feet in height were fixed at different points. Maps showing the total

number of pillars in each village were got prepared which were duly signed by the Patel, Patwari and the Village Panch and kept in the taluk office for future reference. Besides the several advantages derived from this arrangement, a great deal of help was forthcoming in fixing the line of boundaries during successive survey operations. However, with the passage of time, many of these pillars were broken or were levelled to the ground making it difficult to trace the boundaries without referring to the taluk office records.

Cultivation of waste lands

Various rules were framed for the cultivation of waste lands. Whenever waste lands were granted to the tillers for cultivation, no rent was levied on such lands in the first year. In the second year, only 1/8th of a rupee per acre was levied. In the third year, a quarter of a rupee per acre was charged. During the fourth year of cultivation, half a rupee per acre was levied as land revenue. For the fifth and successive years, the assessment was levied in full. Facilities for digging wells were afforded to and lands which were irrigated by well water were assessed separately. *Kowls* were granted for a fixed period in respect of waste lands and during the pendency of the *kowl* only dry assessment rates were levied. No extra sum was charged on lands which were cultivated under well irrigation. The provision of all these facilities by Government gave confidence to the cultivators and a large area of waste lands was brought under cultivation and the land-tilling class heaved a sigh of relief. Many of the old and disused wells were repaired and many new ones were sunk.

Collection of revenue

The land revenue assessment was collected in three instalments according to the nature of the crop. For khariff, two annas in the rupee of revenue was collected in November, six annas in December and eight annas in January. The rabi (late crops) was also divided into three seasons, falling due in January, February and March. In some parts of the district, the revenue was realised in three instalments, *viz.*, four annas of revenue in the month of *Azur*, eight annas in *Bamon* and four annas in *Furwardi*. All possible precautions were taken not to allow the time of collection exceed 15th of the appointed month.

At about the same time, the system of giving *baluta* to Patels and Patwaris from the cultivators was abolished and a sum called *Aya Patti* was paid to them ; this was collected at the rate of one anna per rupee on the revenue. All the Inam lands which were granted to Patels and Patwaris for the services rendered by them to Government were taken over by the State. The Patels and Patwaris, who were thus dispossessed of their lands, were paid compensation in cash—ordinarily at five per cent of the total assessment.

While all these changes in the pattern of revenue administration were going on and were not put yet into full practice, the district was made over by the British to the Nizam for the services rendered by him during the 1857 uprising. The Nizam's Government, after taking control of the area, scrutinised the rules formulated by the British and came to the conclusion that they were beneficial to the State as well as to the cultivators. The revenue rules and regulations were continued on the same lines. Based on the British revenue pattern, the Nizam's Government, subsequently, introduced the *zilla-bandi* system.

Before 1860

The general picture of the district before the British took over its administration into their hands, was vividly described by Col. Anderson in his report submitted to Government in 1860. It would be interesting to quote a few lines from his report in order to understand the condition of the district. "This district was in an exceedingly depressed state when the British took it over seven years ago. Under the previous rule, there was no security for life and property and the only law apparently recognised was that of the strongest. The country was very thinly populated and much of the area was waste. It is indeed surprising that a large portion of the population remained in the district when the British territory was within a few miles. Every precaution, however, was taken to prevent emigration. Heavy security was exacted from those who were suspected of entertaining any intention of the kind and if any one did succeed in making his escape, his goods and cattle were forfeited and his wife and children imprisoned. This is the state of affairs described by the people as having existed under the previous rule. They informed me that for a man to emigrate from the 'Moglai' and take his family and the bulk of his goods with him required at least two years' careful arrangement with the certainty of imprisonment, fine and other harassments. On these districts coming under the management of the British, no record of field rates was forthcoming. Under the previous rule, the farming system was extensively resorted to, any farmer being liable to be ousted at a moment's notice in case of a higher bid being made. In some cases, the sum due from the village was fixed and the village officers made responsible for it. The village officers collected the revenue as they could from whom they liked and as much as they could. They were satisfied as long as the quota of land revenue was realised and if anything surplus was left over, it was retained by the village officers. In case of refusal to pay, the village officers, on their authority, sold the cultivators' goods and cattle. If the full amount of revenue was still not forthcoming and concealed, torture was freely resorted to. (Standing in the sun with a large stone on the head, inhaling the smoke and dust of chillies, etc.). The village officers were imprisoned or otherwise coerced in case the village revenue was not made good. There was no limit to the demand on any individual. If he had agreed for a

certain rate at the commencement of the year, he had no security whatever that double that amount would not be taken from him in the course of the year without even the form or pretext of justice or reason. Neither was there any proprietary right in land recognised nor was there any record to prove the title. At the mere pleasure of the village officers, the land was taken from one and given to another. In addition to what may be called legitimate plundering on the part of the village officers, the unfortunate cultivator was also subjected to other depredations. Village waged war against village and one zamindar against another, the cultivators as a matter of course going to the wall between the contending parties. The state of the tract when it came under the British management may be readily imagined. It could hardly be worse and the time has been too short to admit of entire recovery. The average population is under 100 per square mile, while in the adjoining districts of Belgaum and Dharwar it exceeds 150 per square mile. On the district coming into British management, everything feasible was done to elevate the agricultural interest. Land was freely given out on *kowl* on most moderate terms. Care was taken to obviate undue exactions and the total sum actually collected was at first exceedingly low and is even still very moderate indeed. But one unavoidable deficiency undermined and, to some extent, interfered with all attempts at improvements, namely, the want of any reliable data on which to base assessment. A rough survey based on a conversion of the ancient native land measures was made and rates of assessment fixed but the data was inaccurate."

The above report underlines the chaotic state of affairs in revenue assessment and management. The British put the house in order to a certain extent and ceded the territory to the Nizam.

Reforms of Salar Jung

Nawab Sir Salar Jung, who became the Prime Minister in 1853, introduced some important changes in the revenue system of which the abolition of the farming system was the most outstanding one.

The lands of the cultivators were individually assessed and the cultivators were granted proprietary possession of their holdings. The annual assessment was fixed on the basis of the average payment of revenue made during the past ten years. The system of annual *Jamabandi* was introduced. These reforms went a long way in contributing to the well-being of the cultivators. However, the fields were not accurately measured and the soils classified according to the relative value of the land. As a result of this, the assessments were unequally distributed on different holdings. The raiyatwari system, with cash payments, was introduced in 1866.

There was a practice to collect the assessment on fruit trees, mango topes, etc., with no definite principle or rates. Subsequently, it was regularised and fixed at six annas per tree which was to be collected annually and this was in force for several years. In 1281 F. (1872 A.D.) the Government of Hyderabad issued a circular prohibiting such collections. In respect of assessment of lands where two crops were taken, specially in the case of paddy fields, some well defined principles were followed. When the cultivator raised two *fusls* (crops) on a piece of land, in a year, an additional assessment was realised from him in the proportion of four annas in a rupee value, irrespective of the nature of the second crop he raised. In the case of sugarcane, the cultivator was charged one and a half times of what he would otherwise be charged had he raised only one *fusl*. When the cultivators grew plantains on the rice fields, such fields were charged one and a half times the rates charged for single *fusl* of rice land for a period of three successive years. If the plantain plants were seen in the fourth and fifth years as well, the cultivator was charged another half rate of the assessment for as many years as he continued to grow plantains.

Every field under irrigation was measured annually by the village Patwari who would submit a detailed information of such survey to the Tahsildar along with the usual returns. The Tahsildar satisfied himself as to the correctness of the survey by inspecting the villages concerned either by himself or through his officials. These inspections were generally made in the month of *Shravan* or *Bhadrapada* so as to keep the papers ready for annual *Jamabandi*. In the same way, the district officers conducted test inspections either by themselves or through their officials as to the correctness of the assessment rates. Thus the assessment on a great number of fields fluctuated every year.

Zilla-Bandi system

The *zilla-bandi* introduced by Mr. Abdul Rehman, the Settlement Superintendent, in 1905 was indeed a landmark in the revenue administration of the area. The *zilla-bandi* system of revenue administration put the revenue department on a systematic basis. When the revenue department was organised on the lines similar to those obtaining in the adjoining British-governed tracts, it was found necessary that many old-time practices had to be abandoned in order to evolve a reasonable and secure system in the interests of peace and orderliness. The chief functions of this new Department were the regularisation, in all its phases, of the revenue administration, improvement of the revenue collection and the consolidation of the fiscal position of the State. The land assessments were modified from time to time.

Land Records

The land records system was originally started in the Hyderabad State in 1919 (1328 Fasli) on the lines prevailing

in British India. In the beginning, it was contemplated to provide all the settled and announced areas with land records. But its full realisation was not possible. At this stage, a separate Land Records Department was found to be necessary. It was established in 1937 under a separate Commissioner. Besides keeping land records, the Department had other allied functions also like conducting of project surveys. Record of Rights was first introduced in the State of Hyderabad in 1936. The work was subsequently transferred to the Land Records Department in 1938. The chief function connected with Records of Rights was the compilation of village-wise registers showing particulars of all private rights over lands, whether they had been acquired by registered documents, by succession, by oral agreements or otherwise and rights relating to owners, occupants, mortgagees and tenancy of assignees, rents of revenue, public rights, easements and Government rights. The Land Records Department maintained the raiyatwari records in an up-to-date condition, showing all the necessary changes brought about in the cultivated fields. Since the entire area in the State was surveyed and announced and since there was much revision, the District Survey Officers had to perform the duties of keeping the settlement records in an up-to-date condition, incorporating in them various details. The entries in the records related to various changes that took place, together with inspection notes of the boundaries, the repair of boundary stones when found damaged, the date of such repairs and the defining of holdings when the cultivators applied for the same. The organisation of land records and record of rights having been completed, the two Departments were amalgamated in 1354 F (1945). The chief function of the settlement section of the Department was to carry out the survey of *khalsa* and *non-khalsa* villages and attend to the revisions after expiry of the sanctioned period of settlement.

Survey and Settlement

Prior to 1875, some attempts had been made to have some survey of the lands and to settle the rates of assessment. In 1875, the Government of Hyderabad decided on introducing a regular survey and settlement in the State. Consequently, a Settlement Department was established in 1876. For the first time, the survey and settlement of the *Diwani* areas of Hyderabad State were introduced in 1879 in the Paithan taluk of the Hyderabad district. Most of the personnel were drawn from the Bombay province as they were experienced in survey and settlement work. A school to train persons in the work of surveying the lands was started in Hyderabad. In the beginning, the principles laid down by Messrs. Goldmid and Wingate were followed. In calculating the land revenue payable to the Government, the Hyderabad Government adopted the empirical basis of assessment. The system is so called because the settlement officer took several factors into consideration at the time of settlement

or revision. The assessment was ultimately based on the subjective impression of the settlement officer.

According to the Imperial Gazetteer of India, Hyderabad State (Provincial Series), the general principle of assessment was to take half the net profits, after paying the cost of cultivation, etc., as the State's share. The system of basing the Government assessment on net profit was recognised by Mr. Pringle in Poona as early as 1827. It was given up owing to its complexity and mainly because the assessment was too high. A new system devised by Mr. Goldmid and Lt. Wingate was introduced about the year 1840 in Poona, and then with slight modifications was extended to the rest of the Bombay Presidency, and later on it was adopted in Hyderabad.

New system

According to this system, the unit of survey was taken as a field and the standard area was an acre for purposes of survey work. The lands were measured with the help of cross staff and 33 chain. Soon after the measurements were over, maps were drawn on the scale of 20 chains to an inch. The lands were classified after careful enquiries, based on the fertility of the soil, into several groups and their relative values were expressed in fraction of a rupee, 16 annas representing the best class of soil. Such classification of land was made only to serve as the base by which the total demand could be fixed. The settlement officer was left to formulate his own impressions and suggest rates on the consideration of the general factors like the existing conditions of the agricultural classes, the state of particular villages, the amount realised by the Government, the prices of the crops, etc. This served as the base for determining the rate of assessment. In order to do it effectively, the taluks were first grouped according to marked and permanent distinctions such as climate, situation and general condition of cultivation. Then the revenue and the economic history of the tract was examined and the total demand for the area under settlement was determined. The aggregate demand thus determined was distributed over the individual survey numbers with reference to the classification of the soil. Thus the settlement officer's final decision depended not upon the formal working out of the results based on theory, but rather upon his subjective impression.

The above system was followed, while conducting the original settlement, with slight modifications. By the time of revision settlements, a limitation was imposed on the enhancement of rates, *viz.*, 30 per cent for a taluk or group for dry crop, 66 per cent for a single village and 100 per cent for an individual holding. In case the enhancement was beyond the limits mentioned above some concessions were allowed. In 1952, the revision settlement operations were taken up in Hyderabad-Karnatak area. By that time, the work of taking into account the *pot-kharab* that had

been brought under cultivation was completed. There were not many conversions from dry land and garden land in this part of the State. In order to standardise the rates and remove the existing disparities between different areas, as suggested by the Taxation Enquiry Committee, the Government of Hyderabad had started an agro-economic survey of all the taluks due for revision. On the basis of this survey, an upward revision ranging from one to two annas on wet lands and annas two to four for dry lands was proposed by the Settlement Commissioner of Hyderabad. No further action was, however, taken in this respect.

The jagir villages in the district which had not been brought under regular survey were surveyed and settled by the end of 1954. The Hyderabad Land Revenue Act No. VIII of 1317 Fasli as amended upto the end of 1357 Fasli contained certain provisions which formed the basis for the survey and settlement in the district. An objection raised by the Taxation Enquiry Committee, appointed by the Government of India in 1954, was that the settlement system required an elaborate machinery, huge labour, time and expenditure. It was pointed out by the Committee that there were disparities in assessment where the characteristics of the soil, nature of rainfall, the crop pattern, etc., were the same. The Committee also suggested that the surcharges super-imposed on the assessments had a tendency to accentuate further the existing disparities. Another defect of the system was that the nature of the crop raised on a particular land did not play any direct part in the fixation of assessments.

Between the years 1951 and 1955, hissa survey or record of right survey was completed. This was to determine the exact holdings in the survey numbers. There were instances in which more than one or even four or five owners were mentioned in a survey number. Separate records were prepared to determine the exact ownership. After the re-organisation of States, the Government of Mysore appointed Sri K. M. Mirani, the then Deputy Commissioner for Settlement, to formulate uniform principles and procedure of settlement which could meet most of the objections raised by the Taxation Enquiry Committee. Many of his suggestions have been followed in the present system of settlement operations.

Revised procedure

According to the revised procedure, the basis of settlement is the yield of the principal and money crops and prices of the agricultural produce. The unit of settlement is a zone which comprises a contiguous whole taluk or portions of taluks of the same district or of more than one district which are homogeneous in respect of soil characteristics, physical configuration, climate and rainfall and nature of predominant crops grown in that area. A settlement officer is appointed for each zone as per the provisions of section 116(2) of the Mysore Land Revenue Act, 1964. He

is required to form groups in each zone on the basis of three main factors, *viz.*, (i) physical configuration, (ii) climate and rainfall and (iii) yield of principal crops and their prices. While thus forming groups within the zone, he should also take into consideration the marketing facilities, communications, standard of husbandry, population and supply of labour, agricultural resources, variation in all the area of occupied and cultivated lands during the previous thirty years, wages and ordinary expenses of cultivating principal crops including the wages of the cultivator for his labour in cultivating the lands. The settlement officer is to collect the information in respect of the above factors from various departments. While arriving at the average yields of principal crops, he has to conduct crop-cutting experiments or rely upon such experiments conducted by other departments. The average yield of principal crops in each group is arrived at separately for dry, wet, garden and plantation crops. On the basis of this, the cash value per acre is calculated. The standard rates are then fixed for each class of land at a certain percentage of the cash value. The settlement officer then submits his report proposing the revised standard rates to the Deputy Commissioner of the district concerned. The standard rates proposed are then notified in the *chavadi* of each village. A copy of the settlement report is placed in the office of the Deputy Commissioner for the public to go through it. The interested parties can file their objections on the report with the Deputy Commissioner within three months from the date of the publication of the report. All the objections so received by the public and the results of the hearings conducted by the Deputy Commissioner on the request of the parties concerned are then transmitted to the Government through the Commissioner for Survey, Settlement and Land Records. The settlement reports together with the objections are laid before each house of the State Legislature. After both the Houses approve the settlement reports with or without modifications by resolutions moved in this behalf, the State Government passes orders in conformity with such resolutions. The Government then notifies the standard rates in the official Gazette indicating the date from which these rates would come into effect. The Deputy Commissioner of the district then notifies the sanctioned rates in the village *chavadi*.

Survey records

As a part of the survey system, various books are being maintained in the district for recording the observations. The *pucca* book, as it is called, is an important document wherein all details of measurements relating to the *tippana* are calculated and entered. The *tippana* book contains all the survey numbers of the village. There is a *tippana* book for each village in the district. In the *pucca* book one can see final figures of each number. All triangular plots, rectangular plots, length and breadth of each plot, total acres and guntas are inscribed in the *pucca* book. (A particular feature of the entries in the old books was the language

they employed for purposes of recordings; it was Marathi, traceable, of course, to the influence of the Peshwa rule).

The other book which is equally important is the classification book (or *prati* book) in which the nature of the land, *i.e.*, wet, dry or the *bagayat,* first order, second order and similar other details that are required for determining the classifications are entered.

The class register is a book which contains the rates of assessment, classification of the land, survey number, *phot* number, previous number, the *pattedar's* name, total area of the holding, *phot* crop, *phot-kharab,* etc.

To determine the extent of uncultivable portion of a survey number, a detailed inspection is made and the area which is so declared as uncultivable is deducted from the total area held. The remaining land is classified as dry, wet or *bagayat*. The distance between the survey number and the village site is entered separately in the class register.

Sur-naksha is a *katcha* map prepared during the survey which denotes a particular survey number, *chaltha* numbers, base lines, physical features of the field, etc. The map is drawn according to a scale and obtainable on payment of a prescribed fee. The maps are in cloth and can easily be carried in the pocket. The fair copy of the maps prepared out of *sur-naksha* is called *pucca-naksha* which is done in cloth-bound paper.

Akar-bund is a final settlement register containing the latest assessment rates brought about by survey settlement. In this register, the survey number, *phot* number, *hissa* number, total area of the holding, *phot-kharab* details, dry, wet or *bagayat* details and the amount of assessment to be paid based on the standard rates approved are entered. It also furnishes the information regarding the source of water supply and also the nature of *phot-kharab.*

A brief description of the survey and settlements effected in each taluk of the district of Raichur is given below.

Deodurg taluk

The initial survey of the Deodurg taluk was taken up in 1884 and the rates approved by the Government in 1888 were Rs. 1.07 for dry, Rs. 6 for wet and Rs. 3.43 for garden lands. These rates were subsequently revised to Rs. 1.29 for dry, Rs. 6.86 for wet and Rs. 3.43 for garden under the first revision settlement which was completed in 1911. The total amount of assessment under the first revision settlement was Rs. 2,70,325. The rates were subjected to a further revision in 1944 under the second

revision settlement. The approved rates under this settlement were Rs. 1.41 for dry, Rs. 7.71 for wet and Rs. 3.43 for garden lands.

The rates of assessment and the area assessed under each classification of land and the amount assessed under the second revision settlement were as follows :—

Sl. No.	*Nature of crop*	*Assessment rate*	*Area in acres*	*Amount assessed*
		Rs. P.		Rs. P.
1.	Dry ..	1.41	3,03,629	2,73,877-61
2.	Wet ..	7.71	3,665	21,884-74
3.	Garden ..	3.43	1,999	5,208-46
		Total ..	3,09,293	3,00,970-81

These rates were further enhanced by the Government recently and they are as follows :—

Group	*Dry*	*Wet*	*Garden*
	Rs. P.	Rs. P.	Rs. P.
I ..	1.40	7.71	3.43
II ..	1.18	7.71	3.43

Gangavati taluk

The initial survey and settlement of Gangavati taluk was completed in 1887. The increased rates as sanctioned by the Government were Rs. 1.07 for dry, Rs. 6.86 for wet and Rs. 3.43 for garden lands. The rates approved after the first revision settlement, which was completed in 1910, were Rs. 1.29 for dry, Rs. 6.86 for wet and Rs. 3.43 for garden lands.

The second revision settlement of Gangavati taluk was completed in 1934 and the approved rates were Rs. 1.50 for dry, Rs. 12.86 for wet and Rs. 6.86 for garden lands. The third revision of these rates will fall due in 1973. However, after a lapse of eight years from the date of the approval of the second revision rates, *i.e.*, in 1942, the rates were slightly enhanced. The enhanced maximum rates that are in force are Rs. 1.50 for the first group and Rs. 1.40 for the second group in respect of dry lands, Rs. 12.86 for both the first and second groups in respect of wet lands and Rs. 12.86 for garden lands for both the groups. A separate water rate is being levied on all lands which are benefited by the waters of the Left Bank Canal of the Tungabhadra Project.

The rates of assessment and the amounts assessed under each classification after the second revision settlement, were as detailed below :—

Sl. No.	*Nature of crop*	*Assessment rate*	*Area in acres*	*Amount assessed*
		Rs. P.		Rs. P.
1.	Dry ..	1.50	2,49,108	2,31,719-33
2.	Wet ..	12.86	8,146	1,21,317-50
3.	Garden ..	6.86	826	5,364-50
		Total ..	2.58,080	3.58,401-33

Kushtagi taluk

A survey of 100 villages of Kushtagi taluk was made by Captain W. C. Anderson and the rates in respect of these lands were announced in 1861. The survey work of the remaining villages was completed in 1885 and the rates for these villages were also announced. However, the initial settlement of the taluk as a whole was made in 1888 and the sanctioned rates were Rs. 1.50 for dry, Rs. 6.00 for wet and Rs. 3.43 for garden lands. In respect of lands where paddy crops were raised, the rates were Rs. 6 for the first group and Rs. 5 for the second group of lands for a single crop, whereas the rates for lands where double crops were raised were Rs. 7 for the first group and Rs. 6 for the second group.

The first revision settlement of the taluk was completed in 1910 and the sanctioned rates were Rs. 1.50 for dry, Rs. 6 for wet and Rs. 3.86 for garden lands. These rates were slightly modified under the second revision in 1931 and they stood at Rs. 1.50 for dry, Rs. 6.86 for wet and Rs. 3.86 for garden lands.

After the third revision in 1964-65, the rates were fixed at Rs. 3.46 for the first group and Rs. 1.54 for the third group of lands in respect of dry lands, at Rs. 15.65 for both the first and third groups of lands in respect of wet lands and at Rs. 3.46 for the first group and Rs. 1.54 for the third group of lands in so far as the garden lands were concerned.

The rates of assessment and the area assessed under each classification of land and the amounts assessed under the second and third revision settlements are as follows :—

Sl. No.	Nature of crop	Assessment rate	Area in acres	Amount assessed
		Second Revision		
		Rs. P.		Rs. P.
1.	Dry ..	1.50	2,68,370	2,10,713-91
2.	Wet ..	6.86	996	5,350-83
3.	Garden ..	3.86	570	1,646-19
		Total ..	2,69,936	2,17,710-93
		Third Revision		
1.	Dry ..	3.46 I 1.54 II	3,17,602	4,16,471-40
2.	Wet ..	15.65	1,886	9,276-14
3.	Garden ..	3.46 I 1.54 II	593	1,148-42
		Total ..	3,20,081	4,26,895-96

Koppal and Yelburga taluks

The Koppal and Yelbuga taluks formerly constituted the jagir of Nawab Salar Jung. The initial survey and settlement in both these taluks was commenced in the year 1889 and the rates approved by the Government, in 1905, were Rs. 1.29 for dry, Rs. 10.29 for wet and Rs. 5.14 for garden lands. After the first revision settlement, the new rates approved in respect of Koppal in 1919 and in respect of Yelburga in 1922 were Rs. 10.29 for wet and Rs. 5.14 for garden lands. As for the dry lands, the rate was Rs. 1.29 for Koppal and Rs. 1.50 for Yelburga. The second revision settlement was begun in 1948 in both the taluks. It was during this period that the Jagir Abolition Regulation was promulgated and the lands were integrated with the *diwani* in May, 1950. Survey of all the cultivable lands of the taluks was continued and the new rates approved in 1964-65 were Rs. 2.80 for second group and Rs. 1.54 for third group in respect of dry lands and Rs. 15.65 in respect of wet lands for both the groups. In the case of fourth group of lands applicable to Koppal taluk only, the rates were Rs. 3.65 for dry, Rs. 15.65 for wet and Rs. 3.65 for garden lands.

The classification of area, assessment rates and the amount assessed under each class of land in respect of the first and the second revision settlements are as follows :—

Koppal Taluk

Sl. No.	*Nature of crop*	*Assessment rate*	*Area in acres*	*Amount assessed*
	First Revision			
		Rs. P.		Rs. P.
1.	Dry	1.29	2,69,050	2,00,477.54
2.	Wet	10.29	4,993	58,453.98
3.	Garden	5.14	950	4,535.08
	Total ..	..	2,74,993	2,63,466.60
	Second Revision			
1.	Dry	2.80 II 1.54 III 3.65 IV	2,35,467	3,50,854.37
2.	Wet	15.65	5,377	15,445.98
3.	Garden	2.80 II 1.54 III 3.65 IV	1,563	4,002.54
	Total ..	..	2,42,407	3,70,302.89

The increase in revenue over that of the first revision is Rs. 1,06,836.29.

Yelburga Taluk

Sl. No.	*Nature of crop*	*Asssesement rate*	*Area in acres*	*Amount assessed*
1	2	3	4	5
	First Revision			
		Rs. P.		Rs. P.
1.	Dry	1.50	3,43,268	2,83,302 38
2.	Wet	10.29	786	4,480 40
3.	Garden	5.14	1,016	4,022.30
	Total ..	..	3,45,070	2,91,805.08

1	2	3	4	5
		Second Revision		
1.	Dry	2.80 II 1.54 III	3,43,444	5,92,654.37
2.	Wet	15.65	857	3,251.58
3.	Garden	2.80 II 1.54 III	1,040	1,980.98
	Total ..	..	3,45,341	6,07,896.93

The increase in revenue over that of first revision is of the order of Rs. 3,06,081.55.

Lingsugur taluk

It was in 1888 that the initial survey and settlement of the Lingsugur taluk was completed. The approved rates of this settlement were Rs. 1.07 for dry, Rs. 6.86 for wet and Rs. 3.43 for garden lands. The rates which were revised in 1910 after the first revision settlement, were Rs. 1.29 for dry, Rs. 6.86 for wet and Rs. 3.43 for garden lands. During the second revision, which was completed in 1930, the rates in respect of wet and garden lands were the same as those approved under the first revision. But in respect of dry lands, the rates were enhanced to Rs. 1.41.

In 1965, another revision of these rates was made after the third revision settlement, the approved rates being Rs. 1.53 for the first group and Rs. 1.31 for the second group of lands in respect of dry lands and Rs. 6.54 for wet and garden lands of both the groups.

The rates of assessment and the area assessed under each classification of lands and the amounts assessed in respect of the second and the third revision settlements were as detailed hereunder :—

Sl. No.	*Nature of crop*	*Assessment rate*	*Area in acres*	*Amount assessed*
1	2	3	4	5
		Second Revision		
		Rs. P.		Rs. P.
1.	Dry	1.41	4,05,272	3,18,649.20
2.	Wet	6.86	603	3,544.47
3.	Garden	3.43	837	2,365.25
	Total ..	..	4,06,712	3,24,558.92

1	2	3	4	5
		Third Revision		
1.	Dry	1.53 I 1.31 II	4,05,875	3,71,840.42
2.	Wet	6.54	724	1,087.98
3.	Garden	6.54	954	4,693.54
	Total		4,07,553	3,77,621.94

The total revenue increase over that of the second revision is Rs. 53,063.02.

Manvi taluk

In 1884, the initial survey and settlement work of Manvi taluk was commenced and the rates approved by the Government in 1888 were Rs. 1.07 for dry, Rs. 6 for wet and Rs. 2.57 for garden lands. These rates were revised under the first revision in 1911, and again in 1931 and a further revision was made in 1964-65. The next revision will be due in 1995. The details of the rates that were in force during the original settlement and subsequent revision settlements are presented below :—

Sl. No.	*Particulars*	*Assessment rate*		
		Dry	*Wet*	*Garden*
		Rs. P.	Rs. P.	Rs. P.
1.	Original Settlement (1888) ..	1.07	6.00	2.57
2.	First Revision (1911) ..	1.29	6.86	3.43
3.	Second Revision (1931) ..	1.71	6.86	3.43
4.	Third Revision (1965)—			
	(*a*) I Group	1.74	6.54	6.54
	(*b*) II Group	1.53	6.54	6.54

The classification of the area and the rates of assessment and the amount assessed under each class of land for the second and the third revision settlements were as follows :—

Sl. No.	Nature of crop	Assessment rate	Area in acres	Amount assessed
		Second Revision		
		Rs. P.		Rs. P.
1.	Dry	1.71	3,98,840	4,48,029.75
2.	Wet	6.86	2,500	13,431.61
3.	Garden	3.43	1,854	6,416.58
	Total ..	..	4,03,194	4,67,877.94
		Third Revision		
1.	Dry	1.74 I 1.53 II	1,99,175	2,58,883.65
2.	Wet	6.54	2,00,294	3,02,370.03
3.	Garden	6.54	4,390	9,487.03
	Total ..	..	4,03,859	5,70,740.71

The increase in revenue over that of second revision is of the order of Rs. 1,02,862.83.

Raichur taluk

During the short period of British administration, a summary settlement of the taluk was made and waste lands were given out for cultivation on easy terms. Later, the initial settlement survey of Raichur taluk was completed in 1889 and the rates were finally approved by the Government in 1891. An area of 2,78,992 acres was brought under this settlement. The sanctioned rates were Rs. 1.40 for dry, Rs. 7.71 for wet and Rs. 4.29 for garden lands.

The first revision settlement of the taluk was completed in 1909 and the rates were approved by the Government in 1911. The rates as sanctioned by the Government were Rs. 1.50 for dry, Rs. 8.57 for wet and Rs. 4.29 for garden lands. In 1944, these rates were revised under the second revision settlement which stood at Rs. 1.71 for dry lands, Rs. 9.43 for wet and Rs. 4.29 for garden lands. The classification of the area and assessment rates and the amount assessed in respect of second revision settlement were as follows :—

Sl. No.	*Nature of crop*	*Assessment rate*	*Area in acres*	*Amount assessed*
		Rs. P.		Rs. P.
1.	Dry	1.71	2,81,734	2,87,689.87
2.	Wet	9.43	10,203	85,571.15
3.	Garden	4.29	1,277	5,005.28
		Total ..	2,93,214	3,78,266.30

Sindhanur taluk

In 1879, the lands of the Sindhanur taluk were subjected to survey and settlement and the approved rates were announced in 1888. The sanctioned rates of this initial settlement were Rs. 1.07 for dry, Rs. 6.86 for wet and Rs. 3.43 for garden lands. In 1910, these rates were revised under the first revision. The approved new rates were Rs. 1.29 for dry, Rs. 6.86 for wet and Rs. 3.43 for garden lands. By the time of the second revision settlement, which was completed in 1930, some area of the taluk which was under jagir administration was brought under the settlement operations. The new rates as sanctioned by the Government under the second revision remained the same in respect of wet and garden lands as those approved under the first revision. But the rate for dry lands was raised to Rs. 1.41.

The third revision settlement of the taluk was completed in 1963 and the rates were approved in 1965. The new rates as sanctioned are Rs. 1.74 for the first group and Rs. 1.54 for the second group in respect of dry lands, and Rs. 6.54 in respect of wet and garden lands for both the groups.

The rates of assessment and the area assessed under each classification of lands and the amounts assessed under the second and the third revision settlements were as detailed hereunder —

Sl. No.	*Nature of crop*	*Assessment rate*	*Area in acres*	*Amount assessed*
1	2	3	4	5
		Second Revision		
		Rs. P.		Rs. P.
1.	Dry	1.41	3,59,880	4,06,055.39
2.	Wet	6.86	386	1,994.30
3.	Garden	6.43	1,000	3,231.56
		Total ..	3,61,266	4,11,281.25

1	2	3	4	5
		Third Revision		
1.	Dry	1.74 I 1.53 II	2,71,699	3,88,845.86
2.	Wet	6.54	88,347	1,33,615.07
3.	Garden	6.54	2,833	6,975.50
		Total ..	3,62,879	5,29,436.43

There has been an increase in the revenue assessment after the third revision settlement to a tune of Rs. 1,18,155.18. A separate water rate is being levied in respect of lands which are benefited by the waters of the Tungabhadra canal.

In 1947, the then Government of Hyderabad issued instructions for assessing the lands irrigated under wells as dry and the maximum dry rates were to be fixed for such lands. As such, for land revenue assessment during the third revision, the lands irrigated under wells were considered as dry lands. It was then decided to levy a consolidated rate for lands which received an assured supply of water from the Government sources of irrigation including the Tungabhadra canal. In 1954, the Government of Hyderabad fixed special rates for *Abi* crops at Rs. 12, for sugarcane at Rs. 35, for fruit gardens at Rs. 15, for eight months' gardens at Rs. 18, for rabi crops at Rs. 6 and for irrigated khariff crops at Rs. 4. In respect of lands under light irrigation, concessions for a period of three years were sanctioned ; there was no assessment for the first year, but in the second year 50 per cent of the assessment was to be paid and in the third year, full assessment was levied. The same process was followed in respect of those cultivators who brought waste lands under cultivation subject to the condition that one third of the holdings granted to them should be brought under cultivation in the first year, half of the holding in the second and full holding in the third year. If, by the end of the second year, the cultivator failed to bring half of the holding under cultivation, he was asked to pay the full assessment. In respect of such wet lands, the assessment rates were reduced to dry assessment rates and in the first and second years, one-fourth of the wet assessment, in the third year, half of the wet assessment and in the fourth year three-fourth of the wet assessment and in the fifth year full assessment was charged. Subsequently these rates were doubled according to the Mysore Land Revenue Surcharge Act, 1962. The Government decided to levy water rates under the provisions of the Mysore Irrigation Act for the lands benefited by the major and medium irrigation

projects and the schedule of water rates as levied under the Act since the 1st July 1965 is as follows :—

Sl. No.	*Particulars*	*Rates in respect of irrigation works capable of irrigating not more than 100 acres*	*Rates in respect of irrigation works capable of irrigating more than 100 acres*
1	2	3	4
		(per acre)	(per acre)
		Rs. P.	Rs. P.
1.	Sugarcane :		
	(*a*) to be harvested within a period of 12 months	20–00	30–00
	(*b*) to be harvested after a period of 12 months but before 18 months ..	30–00	45–00
2.	Paddy	11–00	16–00
3.	Jowar, maize, ragi, *navane*, *sajje*, pulses, greengram, wheat, cotton, groundnut, vegetables, sweet potatoes, gingelly, chillies, onions, tobacco or coriander	5–00	8–00
4.	Arecanut, plantain, betel-leaves, turmeric, lime, orange, pomegranate, cocoanut, pepper, mulberry, or any fruits ..	12–00	20–00
5.	Paddy crops grown for the second time in any revenue year	5–50	8–00
6.	For jowar, maize, ragi, *navane*, *sajje*, pulses, greengram, wheat, cotton, groundnuts, vegetables, chillies, potatoes, sweet potatoes, gingelly, onion, tobacco or coriander grown for the second time in any revenue year ..	2–75	4–00
7.	Manurial crops	3–00	4–00

The amounts of demand and collection relating to water rates in the district of Raichur from 1965-66 to 1968-69 are as follows :—

Year	*Demand*	*Collection*
	Rs. P.	Rs. P.
1965–66	32,96,543–53	11,52,849–00
1966–67	32,21,866–49	4,15,704–23
1967–68	32,39,983–26	6,80,706–27
1968–69	60,11,747–83	9,14,611–83

Land Revenue collection

At the time of the *zilla-bandi* reform, land revenue was derived from raiyatwari villages, leased lands, *peishkash, pan-maqtas,* fruit trees and miscellaneous allied sources. The tax on fruit trees was subsequently dispensed with. There were formerly four different categories of lands in the district, *viz., khalsa, hissa-jagir, bil-maqta* and *maafi-jagir.* The *khalsa* lands were purely Government lands paying full assessment. The *hissa-jagir* villages paid to the Government a certain share of the local collections, which generally fluctuated every year. The *bil-maqta* villages paid annually a certain fixed sum as quit-rent to the Government, irrespective of the revenue realised by *Maqtedars* who were not liable to any enhancement of the fixed Government demand. The *maafi-jagir* lands had been alienated and paid no revenue to the Government. Prior to the introduction of the raiyatwari system, the land revenue of the State together with certain other cesses used to be charged out to contractors. This system was known as *tahud.* If the revenue was charged out to an influential resident of the district, as was frequently the case in some parts of the State, the transaction was called *sarbasta* or *bil-maqta.* The *tahud* or *sarbasta* tenure was a lease for a specific period and the amount to be paid was liable to alteration after the expiry of the period of *kowl.*

The management of assessing the holdings and prompt collection was entrusted to a *Tahuddar.* He had to pay the *Sircar* a certain fixed sum annually and the internal revenue management was entirely in his hands. He collected the revenue either by *Amani* or by under-letting a number of villages to zamindars known as petty *Tahuddars.* These were the patels, patwaris or the principal zamindars who were entrusted, according to their demand, with a certain number of villages and had to pay a fixed sum of money without any regard to either favourable or unfavourable seasons. In case these zamindars performed their contract satisfactorily, they were permitted to continue the collection of revenue next year also. The petty revenue officials were authorised to collect the revenue in cash or in kind according to their choice and they could deprive the cultivator of his possession and make it over to another at any time without any

consideration of his rights and labour expended on his holding and in such cases no attention was paid by any of the officials to the complaints of the cultivators. These petty zamindars had to pay the revenue by regular instalments on the prescribed date and if they failed to do so, their property was confiscated and sold by public auction. Even by so doing, if the amount fell short of what might be required, they were chained and kept in confinement in dark dungeons till the whole amount was paid. Sir Salar Jung I abolished this system as it was found to be prejudicial to the peasantry and the State.

The revenue of those villages which were not given on *Tahuds* was collected by *Chota Naibs* and *Shekdars* each of whom held charge of several villages. Their day-to-day duty was to prepare a statement wherein details regarding the area of the holding, the names of the cultivators and the amount of revenue collected from them were entered.

After the introduction of the regular survey and settlement in the district, the system of collecting the revenue was also changed. The collection of land revenue in the district was recovered in two instalments. The popular term in usage for the revenue payment is *kist*. The first instalment called *khariff kist* was recovered from 15th January to 31st January. The first *kist* was recovered in full allowing of no arrears. The second instalment called the *rabi kist* was recovered from 15th April each year. The collection of land revenue was managed by the Tahsildar of the taluk, Deputy Tahsildar, Revenue Inspector, Patwari and Patel. Now the duty of collecting the assessed revenue is the special responsibility of the Tahsildars, Revenue Inspectors and Village Accountants. The dates for the payment of the assessment rates are fixed by the revenue authorities. In normal years, all the land-owners are bound to pay the full land revenue. The harvested crops of the defaulter-land-owners are released for sale by the Deputy Commissioner of the district and the sale proceeds are adjusted towards land revenue arrears. According to the Land Revenue Act, the Deputy Commissioner of the district can take possession of the entire village for non-payment of tax and appoint special officers for collecting the arrears. A statement showing the land revenue demand, collection and balance of the district for the years from 1957-58 to 1968-69 is given in the general Appendices. There has been a gradual increase in the land revenue demand over the decade as can be seen from the following figures :—

1957–58	..	Rs.	42,24,084
1961–62	..	Rs.	62,87,080
1964–65	..	Rs.	1,22,28,956
1967–68	..	Rs.	1,82,23,773

Jagirs

In the early part of the 18th century, Asaf Jah brought with him from North India a number of followers, both Muslim and Hindu. To the Muslim nobles, he granted jagirs or estates on military tenure and employed them as his generals. He employed the Hindus principally in administrative work in the Departments of Revenue and Finance. To them also he granted some jagirs as remuneration for their services, and all these jagirs whether granted for civil or military purposes, came to be considered as hereditary in different families. In many cases, the assignment in the first instance was either for a stated term or, more usually, for the life-time of the holder, lapsing on his death to the State; it was frequently renewed to his heir on payment of the *nazrana*. It was sometimes specified to be a hereditary assignment, without which specification it was held to be a life-tenure. Thus there were in the State a number of Nawabs and Rajas who were all recognised and confirmed in their possessions on payment of a tribute and they were allowed to exercise a kind of semi-independent jurisdiction within the limits of their estates.

Koppal, in Raichur district, consisting of Koppal and Yelburga taluks, was a large and important jagir and it was held by the Salar Jung family. The important jagirdars were fully authorised to collect land revenue, local cess and other taxes which were not prohibited in the *khalsa* areas. They were entitled to recover them in accordance with the terms of the *sanad* or with the permission of the Government. The land revenue was collected by the jagirdars directly. The excise revenue was, however, taken over by the Hyderabad Government in October 1936.

The big jagirdars were, in varying measure, responsible for the administration of their jagirs. In almost all such important jagirs, except those under the Court of Wards or Government supervision, revenue collection was completely in the hands of the jagirdars who used to appoint and maintain staff of their own. A Jagirs Revenue Recovery Regulation was passed in 1946, limiting the powers of the jagirdars and their officers in respect of revenue collections.

Some of the *samsthans* were of ancient origin tracing their history to the pre-Asaf Jahi period. There were fourteen such *samsthans* in the former Hyderabad State, of which Anegundi and Gurgunta belonged to the Raichur district. All the *samsthan*-holders had to pay a tribute called *peishkash* to the ruler. These *samsthans*, unlike *paigahs* and *ilaqas* of premier noblemen, were compact and separate administrative units.

Lands which were the subject of State grants and the revenue from which was assigned, came under the category of non-*khalsa* lands. Small jagirs, which came under this category, were free grants of lands or one or more villages as a reward for

some conspicuous service rendered, or for maintaining the status and dignity of the grantee. This jagir tenure was classified under eight different heads in accordance with the nature of the grant : (*a*) *altamgah* jagirs, (*b*) *zat* or personal grants, (*c*) personal grants, (*d*) *tankhwah* jagirs, (*e*) *jagir nigah dasht zamiat* or jagirs intended for keeping armed forces, (*f*) *maqta*, (*g*) *oomli* grants and (*h*) *agraharas*.

Altamgah jagirs were revenue-free grants made under the red-seal of the king. It was a perpetual and hereditary grant and the right of interest conveyed by it was not transferable by sale, gift or bequest. These jagirs were considered to be of the highest order and the most coveted.

Zat jagirs or personal grants of large areas of land were given for the maintenance of the grantee and were originally tenable for life-time only. If, however, the *sanad* conferring such grants contained and words indicative of permanency, the grant was treated as one in 'perpetuity'. Formerly, on the death of the grantee, the jagir was attached and re-issued in favour of his eldest son by another *sanad*.

Personal grants were grants intended for the maintenance of the holder and his family. These were also attached on the death of the sanad-holder and re-issued to his son and generally became hereditary.

Tankhwah jagirs, as the name implies, were grants of land made to meet the salaries due to the grantees for services rendered by them to the ruler.

Jagir nigah dasht zamiat or jagirs intended for keeping the armed forces were granted in lieu of remuneration for the supply of armed forces. These were renewed often in the name of the sons or grandsons of the grantee on his death, but sometimes they were attached and annexed or if the supply of forces diminished, the grant also was reduced correspondingly.

A *maqta* was the conditional or unconditional grant of village for which a fixed amount was paid by the grantee as *pan-maqta*.

Oomli grants were also similar to *maqtas*. The only distinguishing feature was that the grantee got one-third of the revenue collected and the remaining two-thirds went to the Government.

Agraharas were the special grants made to Hindu priestly families for religious purposes. The Government collected the assessment.

Apart from these grants, there were some jagirs granted for purposes of maintaining religious institutions like temples, mosques, etc. Such grants were classified as *maash-mashroot-ul-khidmat.*

In addition to these assigned lands, there were minor inams. An inam holding was a grant of land in respect of which the State had alienated its right to the land revenue. Inam lands were scattered in many villages.

Atiyat was a conditional or un-conditional inam or gift in the shape of land bestowed by the king or the ruling authority on deserving persons or subordinates in recognition of their distinguished services in lieu of a monthly salary or for the maintenance of the grantee and his family.

During the latter part of 19th century, Sir Salar Jung looked into the chaotic conditions of the jagirs, some of which were then in the hands of undeserving persons and felt the need for establishing a department for the investigation of jagirs and inams. In 1876, a separate department called *Dariaft Inamat* was created. When this department seriously began to tackle the issue, many forged documents claiming rights over properties came to its notice. Several commissions were appointed under the Atiyat Department between 1822 and 1851 to settle the disputes among jagirdars and inamdars. Later on, a small branch was set up under the Revenue Secretary, which worked between 1866 and 1876 and settled a number of disputes. A new commission was appointed in 1886 under Mr. Dunlop who was subsequently made the Inam Commissioner with several Deputy Commissioners under him. In 1932, the Atiyat Department was brought under the Revenue Department.

It is necessary to mention here that the status of jagirdars in the ex-Hyderabad State was quite different from that of the zamindars in the permanently settled areas of the Indian Union. It was observed by the Jagir Commission of 1947 that "the jagirdars in Hyderabad do not have any right to the soil. They are entitled only to the revenue due from the land." In addition to collecting land revenue of a particular tract of land assigned in their favour, some big jagirdars had jurisdiction over excise, forests and fisheries within their jagirs. The right of collecting excise revenue was taken over by the Hyderabad Government in 1936, as stated earlier. They were exercising judicial and police powers as well.

A commission was appointed in 1356 Fasli (1947) to enquire into jagir administration and to suggest reforms. The report of this commission served as a background for the abolition, later in 1949, of about 1,500 jagirs comprising about 6,500 villages

in the Hyderabad State. The Jagir Abolition Regulation promulgated by the Military Government on the 15th August 1949 was also a considerable advancement on the recommendations of the commission.

The transfer of administration of the jagirs to the Hyderabad Government took place between the 16th September and 28th September 1949, under the orders of the Military Governor. The jagirs granted to a temple or a mosque or to any institution established for a religious or public purpose were also taken over by the Government under the provisions of the Jagir Abolition Regulation. In order to bring about speedy and effective transfer of jagir villages, a Jagir Administrator was appointed. All the Civil Administrators (District Collectors) and First Talukdars were appointed as Assistant Jagir Administrators within their respective jurisdictions. Finally, all the jagirs were integrated with the *diwani* area by the 5th May 1950.

Several ameliorative measures were taken by the Government in jagir villages soon after their merger in the *diwani* area. The Settlement Commissioner took up the survey of the unsurveyed villages. As a provisional measure against the existing high rates of assessment in the jagir areas, the Government announced a general remission of 12½ per cent in land revenue of all jagir areas for 1950. The *pattedari* rights were also protected in the jagir villages.

Tenures

Land tenure means the manner in which the land is held or cultivated. Theoretically, the raiyatwari tenure does not contemplate any middleman between the land-holder and the State as in the case of the zamindari estates; still, as the registered occupant was not always and necessarily the actual cultivator, there were certain tenures which were inferior to that of the registered occupant (*pattedar*), based on contract or custom in the raiyatwari villages. The forms in which the land was actually held and cultivated under the raiyatwari system were thus classified as (1) *pattedari*, (2) *pot-pattedari*, (3) *shikmidari* and (4) *asami-shikmi*. Besides, there were other tenures in the *khalsa* areas namely *pan maqta* and *ijara*. It is worthwhile in this connection to give a short description of the various tenures that existed in the raiyatwari tracts of the area.

Pattedari was a simple occupancy wherein the occupant cultivated the land personally or through hired labour. *Pot-pattedari* was a tenure where two or more cultivators held a joint *patta*. The *pattedar* in the case of *pot-pattedari* could neither evict the *pot-pattedar* nor enhance the assessment payable by him. The *pot-pattedar* had to pay land revenue in proportion to the share held by him and so long as he continued to pay it, he could not be evicted from his holding.

Shikmidari was a tenure where the occupant made over the land to cultivators on certain conditions. Such cultivators were known as *shikmidars* and they could not be evicted as long as they carried out the terms of their agreement with the registered occupant. *Shikmidars* were permanent tenants and possessed rights almost similar to that of *pattedars*.

Asami-shikmis were tenants-at-will. The *Asami-shikmis* Act (1354 Fasli), 1945, was enacted on the lines of the Bombay Tenancy Act, 1939, to protect the interests of such tenants. They were responsible to the holders for the payment of rent. After 12 years of continuous tenancy, they could be deemed to be *shikmidars*, but in practice it was difficult for them to prove such a period of continuous possession.

Pan-maqta was a *kowl* or tenure by contract in which lands were given to the holders on a fixed quit-rent without liability to enhancement. The rights of these *pan-maqta*-holders were thoroughly examined by the Inam Commission and only such as were proved to be valid were confirmed.

Ijara was a special type of tenure governed by contracts made between the State and *ijardars*. This tenure was introduced by Sir Salar Jung I, with a view to repopulating deserted villages and to bringing under cultivation large tracts of cultivable land which were lying waste. Under this system, land was assessed at light rates subject to progressive increase till full assessment was reached, the period of concession varying from five to thirty years and in some cases extending to forty years.

Sarf-e-khas lands were the sole property of the Nizam, the revenue of which was a contribution to his privy purse. After the Police Action, however, these lands were merged in *diwani* or *khalsa* lands. These lands became an integrated part of the State and the distinction between *diwani* and *sarf-e-khas* was abolished. On account of the unrestricted right of transfer which was allowed to the occupant or the *pattedar*, a class of non-cultivating owners or *pattedars* came into existence. They leased their lands to tenants and became rent-receivers. This development under the raiyatwari system of tenure was noticed by the Famine Commission of 1879. In paragraph 32 of their report, they observed that " in consequence of the tendency on the part of those who are recorded as ryots to sublet their lands or part of them and to live on the difference between the rent they receive and the revenue they pay to the Government, a considerable class of subordinate tenants is growing up, who have no permanent interest in the land and who pay such high rents that they must always be in a state of poverty. These subordinates are not recorded or recognised in the Government registers, but the existence of such a class involves the same evils as are noticed

elsewhere. We think that the question should be submitted to the consideration of local governments whether it is contemplated under the revenue settlement that ryots should be permitted to sublet their lands and if so whether measures should not be taken for recognising the status of such sub-tenants and recording the area they hold, the rent they pay and the conditions of their tenure."

It is interesting to note also the following observation of the Agrarian Reforms Committee (1949): "Absentee landlordism and tenancy farming had their origin thus in the latter half of the 19th century. It was during this period that for a variety of reasons, national and international, land became for the first time a commodity of value to be bought and sold in the market as any other commercial commodity. By reason of the peculiar security that land as property affords, it came to possess a value greatly inflated and out of all proportion to its yield-capacity. Possession of land has often been a passport for prestige and status in society. As a cumulative effect of all the above factors, people from all walks of life began acquiring lands not for purposes of cultivation by themselves, but as a source of business or commercial investment. In course of time, this tendency became more and more pronounced as a result of which lands increasingly passed out of the hands of owner-cultivators into the hands of non-cultivating classes like money-lenders and others, who lived mostly away from the land and whose sole interest in the land was the amount of rent they could get by letting it to others. As the time went by, the disassociation between ownership and the cultivation of land became more and more pronounced and the number of cultivating owners began to decrease progressively."

Tenancy in non-diwani areas

Tenancy in the non-diwani areas had a different history and came about in three different ways: (1) by the unauthorised claims of the jagirdar to a right in the soil, whereby he sought to treat cultivators in the jagir area as mere tenants, (2) by the jagirdar leasing his lands to others, and (3) by the occupants in the jagir area sub-letting their lands to others. Some jagirdars were also in the habit of insisting upon the payment of *nazrana* or premium in the shape of one or two years' assessment before they accorded *pattedari* rights to old cultivators. It was found that some jagirdars, while they allowed freely *pattedari* rights to old cultivators, did not permit the *pattedars* to sell or mortgage the holdings without their permission. This permission was sometimes granted on the *pattedar* paying a premium. There were also cases where the holders of the alienated villages, after giving *pattedari* rights to cultivators on payment of a premium, deprived them of these rights later. Conditions in jagir villages where survey and settlement had not yet been done were still worse. The jagirdar called himself a *pattedar* of many fields in the villages, even old cultivators being entered as his *kouldars*. These

people were not allowed to sell lands cultivated by them. The State, from time to time, had to intervene to make the position clear in jagir areas and to safeguard the rights of cultivating occupants. With a view to putting an end to the controversy in respect of right to the soil created by the unauthorised claims of the jagirdars, the Government took power to introduce compulsorily survey and settlement operations in the jagir areas. Finally, the Government by an amending Act incorporated certain amendments in the Land Revenue Act which declared the respective rights of jagirdars and of cultivators under them.

Pattedars

According to the Hyderabad Land Revenue Act, *pattedar* was defined as the person who was directly responsible to the Government for payment of land revenue and whose name was entered as such in Government records, whether he was personally in possession of the holding or through his *shikmidar*. In the case of non-diwani lands, *pattedar* was defined as the person who was directly responsible to the jagirdar for payment of land revenue, whether his name had or had not been entered as such in the jagir records.

The *shikmidari* right had a wider connotation than tenancy and included co-sharers as well as permanent tenants. For all practical purposes, all *shikmidars* were treated as having proprietary interest in the land. With the *pattedars* and *hissedars*, they constituted the recognised classes of land-holders with proprietary rights in the land.

As time passed, the tenancy problem became complicated because of the question of alienated villages, where even hereditary cultivators were sometimes considered tenants-at-will. The question had become more urgent on account of the large volume of agricultural indebtedness in villages. Thereupon, the Government appointed a Tenancy Committee to investigate and examine the conditions of tenants. The Committee arrived at the conclusion that one-third of the net yield after deducting cost of cultivation, weeding and harvesting, remained with the tenant and two-thirds or even more went to the *pattedar*. Out of the *pattedar's* two-thirds share, half or less, *i.e.*, one-third or less went towards land revenue assessment. Thus, on a rough calculation, after deducting expenses from the gross yield, cost of cultivation, manuring, weeding, harvesting, etc., the net income was divided into three equal parts between the *pattedar*, the tenant and Government demand. The Tenancy Committee came to the conclusion that early steps should be taken to put the tenants on a secure basis. The findings of the Committee set the Government thinking in terms of comprehensive agrarian reforms.

Land Reforms

In the wake of changes brought about in the social and political structure of the society, attempts to regulate tenancy were

taken up in all parts of India, and Hyderabad, which had the Raichur district prior to the States' Re-organisation, was not an exception to it. Several regulations were brought into force and in the course of their implementation innumerable difficulties were experienced. It became clear after all these attempts made to reform the land tenure system that the objectives of reform so far as they related to the problem of absentee landlordism and tenancy should be thoroughly re-examined and reformulated. A new method of approach to the question was urgently called for. Experts in the field found that future legislation should be curative and not palliative as it was before. Any amount of tenancy legislation, so long as the cause of tenancy remained, would deny the real security of tenure to the cultivator. In other words, it was felt that peasants who actually tilled the soil should be the proprietors. It was visualised that a new class of 'peasant proprietors' should manage the land and produce from it abundant food. The main theme of the agrarian reforms was to eliminate all intermediaries between the cultivator and the State. Absentee landlordism was found to be a great hindrance and so it was decided to do away with it. The Agrarian Reforms Committee (1949), in its report, emphasised the point in these memorable words: "So long as the dissociation of or divorce between the ownership of land and the cultivation of it, resulting in the stratification of the society into two classes, landlords and tenants, with ever-conflicting interests, is there, there can never be the atmosphere of peace and security to the cultivator, to inspire him to a better and more efficient utilisation of the land and greater agricultural production, the two crying needs of the day. The objective of any further reform measures should therefore be the elimination of absentee landlordism and tenancy by making ownership of land and cultivation of it coincide with each other."

Public opinion

Public opinion in various parts of India gave ample support to the idea that there could never be real security of tenure to the tenant or real incentive to him for efficient cultivation of land as long as the ownership of the land did not reside in him, and therefore, the tenancy problem should be attempted to be solved by the elimination of all intermediary interests in land between the cultivator and the State. Based on the experience of the various measures, the opinion veered round to the view that any measure of reform in relation to tenancy, should no longer seek to regulate the tenancy system by conferring some rights or further rights on the tenants but should be directed towards providing facilities to the tenant to become the owner of the land he cultivated, by purchase, at a price deemed reasonable by the Government. This reorientated objective of reform in respect of the solution of the tenancy problem was reflected in the views expressed by almost all the committees which, in the recent past, investigated into the land problems in the various States in India beginning with the Bengal Land Revenue Committee of 1940.

The first step in the direction of land reforms in the Hyderabad State was taken in 1933 when a Regulation was passed for preventing agricultural land from passing into the hands of moneylenders and others. In the same year, an officer was appointed to conduct a detailed survey of agricultural indebtedness. One of his findings was that "people from all walks of life began acquiring land, not for purposes of cultivation by themselves, but as a source of business or commercial investment." The Government then enforced the Prevention of Agricultural Land Alienation Act of 1939 in the whole State. This legislation closely resembled the Punjab Land Alienation Act of 1900. Land transfers were prevented unless the transferee belonged to the class of agriculturists as defined by the Act and land with an assesment of Rs. 50 at least was left with the transferer. Those holding land with an assessment of more than Rs. 500 were not deemed to be agriculturists.

A Tenancy Committee was appointed during 1939 and in the light of its recommendation, the *Asami-Shikmis* Act of 1945 was promulgated. The tenants, however, could not derive any benefit from this legislation as its enforcement was half-hearted. According to the Act, *Asami-Shikmidars* could be deemed to be *shikmidars* after 12 years of continuous possession but in practice it was difficult for tenants to prove such a period of continuous possession. The troubles and complaints of the cultivating class continued as before.

Hyderabad Tenancy Act, 1950

After the Police Action in 1948, the Government took up the question again and appointed an Agrarian Reforms Committee in 1949 under the chairmanship of Shri N. Madhava Rao, a former Dewan of Mysore. On the basis of its recommendations, the Hyderabad Tenancy and Agricultural Lands Act, 1950, was adopted. The main objectives of this Act were to improve the status of tenants, to impose a limit on the size of holdings, to abolish landlordism and to encourage retention of lands in the hands of genuine agriculturists. Later, the recommendations of the Planning Commission in the First Five-Year Plan were incorporated in this Act. The Planning Commission suggested a transformation in land tenures in such a way as to help reconciliation of conflicting interests within the agrarian economy, to remove the existing disparities and provide a social and economic framewrok for a balanced growth of village economy. Legislation had, therefore, to be enacted with the basic aims of abolition of all intermediaries between the Government and the tiller of the soil and conferment of rights of proprietorship on the occupancy tenants. Two broad principles that were accepted related to (1) an absolute limit to the extent of land which any individual might hold and (2) that the cultivation and management of land held by an individual owner should conform to standards of efficiency to be determined by law.

The Hyderabad Tenancy and Agricultural Lands Act which was enforced in June 1950 aimed at assuring security of tenure for the tenants and promotion of peasant proprietorship. The salient objectives of the Act were the introduction of the family-holding as a yardstick for administration of land reforms, reduction of rents and their fixation in terms of multiples of land revenue, restrictions on resumption of land for personal cultivation, fixation of ceiling on the size of holdings for future acquisition of lands as well as existing lands, sale of lands in favour of tenants on easier terms and assumption of management or acquisition by the State of surplus or inefficiently cultivated lands.

The Act defined the "family-holding" as the area which a family of five persons, including the agriculturist himself, cultivated personally according to local conditions and practices, and with such assistance as was customary in agricultural operations and which area yielded annually a produce, the value of which, after deducting fifty per cent thereform towards cost of cultivation, was Rs. 800 according to the price levels prevailing at the time of determination. The extent of the family-holding as envisaged ranged from 21 to 36 acres of black cotton soil, from 6 to 9 acres of wet land under irrigation and from 48 to 72 acres of poor lands. The area of a basic holding was equal to one-third of the area of a family holding.

Protected tenants

The privileges of protected tenancy did not extend to tenancies created after 1950. The majority of tenants holding lands on lease from substantial holders in 1954 were found to lack protection under the law because they were ordinary tenants to whom land was leased out by landholders in order to circumvent the effect of the land reforms legislation. The Tenancy Act was, therefore, amended under which ordinary tenants whose owner's holding exceeded three family-holdings were declared as protected tenants.

How the law worked: The process of voluntary purchase of lands by the protected tenants was, however, not very brisk due to various factors. Although, according to tenancy records, the number of protected tenants in the whole of former Hyderabad State was 6,20,000, only 13,000 of them purchased 1,41,000 acres upto the end of 1955. The sale in most of these cases was effected with the consent of the landholders and the protected tenants did not insist on paying a reasonable price. Instead, they paid at market rates. Some of them, however, yielded to the pressure of landholders and surrendered their rights. The Government's policy was to facilitate transfer of land-ownership to tenants. They had, therefore, to take special measure to accelerate the transfer of ownership and to consolidate the position of protected tenants. Areas were selected for the strict enforcement of the Act under which the ownership of all lands held by the protected

tenants stood transferred and vested in the protected tenants. It was presumed under the Act that the tenant already held 60 per cent of the interest in the land and what remained to be purchased was 40 per cent. The transfer of ownership was effected under Government's authority and the tenant was given a certificate that was conclusive evidence of his having become the owner of the land against all other persons.

The Tenancy Act of 1950 made ample provision for prevention of fragmentation and consolidation of holdings. It laid down that no land should be permanently alienated, leased or sub-divided so as to create a fragment. The Government had powers to prepare a scheme for consolidation of land-holdings and to enforce it in areas previously notified.

Land commission

In order to fully associate public opinion with the implementation of land reforms, the Government appointed a Land Commission consisting of three elected, one official and three nominated members. After touring the State extensively and carrying out enquiries for four and a half months, the Commission submitted a report on the determination of family-holdings and local areas and the Government accepted the recommendations of the Commission and issued a notification specifying the local areas in all the districts and the extent of family-holdings for different classes of lands in those areas. The second report of the Commission was on consolidation of holdings. The Government accepted also the recommendations of the Commission regarding consolidation of holdings and action was initiated in 125 villages, to start with, at the rate of 25 villages in each of the five selected districts including Raichur.

Although the Agrarian Reforms Committee, 1949, had recommended consolidation, as far as possible, by voluntary methods through co-operative agencies, the Land Commission suggested that as the work was highly technical and required considerable knowledge of settlement and land records work, it should be started through departmental agencies only. The schemes had to be enforced with benevolent compulsion for which ample provision existed in the Tenancy Act.

The Hyderabad Tenancy and Agricultural Lands Act, 1950, had another distinguishable feature, namely, the use of compulsion for the formation of co-operative farming societies. If an application was made to the Registrar of Co-operative Societies, by any ten or more persons of a village or two or more contiguous villages holding between them 50 acres or more for the formation of a co-operative farming society, the Registrar had to make enquiries and grant a certificate of registration.

In the light of experience gained, the Act of 1950 (Hyderabad Tenancy and Agricultural Lands Act) was amended by the Amending Acts XIII and XXIII of 1951. These aimed at improving the status of tenants of lands in *ijara* villages. After the expiry of the term, the lease-holders were recognised as raiyatwari holders on concessional land revenue assessment. With the object of stopping large-scale eviction of tenants, in which the land-holders started indulging, the Hyderabad Prevention of Evictions Ordinance was promulgated in 1952 for staying all suits claiming relief through eviction of tenants and for restoring possession of tenants evicted after 21st March 1952. Sales of lands which were made wihout giving first an option to the protected tenants for purchasing the lands were declared void. The ordinance, however, lapsed in January 1953. **Amending Act**

Meanwhile, the Planning Commission made recommendations for further progressive measures to be taken in regard to land policy. Between 1951-52 and 1952-53, tenancy records were prepared for all the villages of the State to consolidate the position of the protected and ordinary tenants. In order further to improve the status of tenants and to provide for the implementation of the recommendations of the Planning Commission, the Hyderabad Tenancy and Agricultural Land Amending Act, 1954, was passed.

After the States' Re-organisation in November 1956, when the district of Raichur was integrated in the new Mysore State, an ordinance was issued on 11th March 1957 suspending the provisions relating to the landholder's right to terminate protected tenancy and also staying all proceedings whether for termination of tenancy or for resumption of land which were pending on 11th March 1957. Surrenders of lands were required to be verified before the Tahsildar and registered in his office. The ordinance also contained a provision that all the lands surrendered by a tenant in excess over the extent which, along with the extent already in the holding of the landlord would make up three family-holdings, should be taken under Government management and leased out to co-operative farming societies, agricultural labourers, landless persons and other agriculturists, in that order. This ordinance was replaced by the Hyderabad Tenancy Suspension of Provisions and Amendment Act, 1957.

In order to have a comprehensive legislation for the whole State of Mysore, the Mysore Tenancy Agricultural Land Laws Committee was set up by the Mysore Government on 10th May 1957 to examine the existing tenancy and agricultural land laws in the various parts and to make suitable recommendations for legislation. The Committee went into the question of fixation of rent, security of tenure, right of resumption of land by land-owners for personal cultivation, right of purchase by tenants and

payment of compensation by landlords, ceiling on land-holdings and other cognate matters. The Chairman, Shri B. D. Jatti, and members of the Committee visited all the districts of the State and heard the views of representatives of various interests. They had also discussions with the local revenue officers who were entrusted with the administration of tenancy laws. The Committee visited Raichur on 2nd August 1957 and besides getting the views of the ryots in the headquarters, visited also Sindhanur, Gangavati and Koppal. The Committee submitted its report to the Government in 1958. According to this report, a total area of 30,27,030 acres of land in the district was held by 1,95,912 land-owners. A table showing the detailed break-up of these figures is given in Chapter-IV.

The Government introduced a Bill called the Mysore Land Reforms Bill, 1958, in the Mysore Legislature. The Bill was referred to a Joint Select Committee of both the Houses, consisting of 46 members. This Committee also heard witnesses and considered a number of representations, comments and memoranda and the views of the Planning Commission. In the light of these and keeping in view the discussions that had taken place in the Mysore Legislature, the Joint Select Committee re-examined the provisions of the Bill and submitted its report in March 1961. The report was discussed and the Bill was adopted by the State Legislature in November 1961 and it received the assent of the President of India on 5th March 1962. However, as it was found to be necessary to amend certain provisions of the Act, its implementation was held up for some time. It was accordingly amended in 1965 by Act No. XIV of 1965.

Mysore Land Reforms Act, 1961

The Mysore Land Reforms Act, 1961 (Mysore Act X of 1962), as amended in 1965, which came into force throughout the State with effect from the 2nd October 1965, the Gandhi Jayanti day, is a highly important piece of legislation in the State relating to agrarian reforms. The enactment has made comprehensive provisions in respect of tenants' rights, ceiling limits of present holdings and future acquisitions, payment of compensation for surplus lands taken over from the land-owners and other connected matters.

Under the provisions of the Act, no tenancy can be terminated merely on the ground that its duration, whether by agreement or otherwise, has expired. Tenants who were cultivating lands prior to 10th September 1957, but who had been dispossessed either by surrender or eviction, are entitled for restoration of possession. Eviction of tenants can only be done in accordance with Section 22 of the Act. Land leased to permanent tenants or those leased by a company, association or other body of individuals (not being a joint family), whether incorporated or

not, or by a religious, charitable or other institution capable of holding property cannot be resumed.

From the date of vesting, all non-resumable lands leased to tenants would stand transferred to the State Government. Lands in excess of 27 standard acres in the case of existing holdings would be treated as surplus land, which would be vested in the Government. The ceiling area for future holdings has been limited to 18 standard acres. A standard acre means one acre of first class land or an extent equivalent thereto as laid down in the schedule to the Act. The future ceiling would be, therefore, as below :—

Class of land	*Ceiling area (in acres)*
I Class	18
II Class	24
III Class	30
IV Class	36
V Class	72
VI Class	108
VII Class	144

The ceiling provisions do not apply to regimental farm lands or to plantations as defined in the Act. Compensation would be paid for all lands vested in the State at the rates prescribed in the Act. The Act does not apply to lands belonging to or held on lease from the Government or from religious or charitable institutions managed by or under the control of the State Government or from a public trust or a society established for public educational purpose, created or formed before the 18th November 1961, and which was in existence on the 18th July 1965.

The existing tenancies would, however, continue till the resumable and non-resumable lands are determined and resumable lands are resumed by the land-owners under Section 14 of the Act. Under Section 44 of the Act, the Government has to issue a notification declaring the date from which the non-resumable land vests in the Government. This can be done only after the Land Tribunals determine the non-resumable lands. From the date of vesting, all non-resumable lands leased to tenants would stand transferred to the State Government. The surplus lands vested in the State Government are to be granted in the order of preference as indicated below :—

(1) Displaced tenants having no land ;

(2) Landless agriculturists and agricultural labourers ;

(3) Tenants, displaced tenants and owner-cultivators with less than a basic holding ;

(4) Co-operative Farms;

(5) Tenants, displaced tenants and owner-cultivators with less than a family holding; and

(6) Other persons desiring to take up personal cultivation.

It has been also provided that in granting the surplus lands, preference has to be given to the tenant, sub-tenant or other person who, immediately prior to the vesting of the land in the State Government, cultivated the lands. The grantee would have to pay the purchase price to the extent of ten times the average net annual income of the land in question in a lumpsum or in annual instalments not exceeding twenty.

According to Section 2(32) of the Act, a standard acre means one acre of land of the first class or an extent equivalent thereto consisting of any one or more classes of land specified in the following schedule :—

First Class.—Wet land or garden land possessing facilities for assured irrigation where two crops of paddy can be raised in a year.

Second Class.—Wet land or garden land other than first class land possessing facilities for assured irrigation, that is, land in the channel area (*nala pradesha*) where one crop of paddy can be raised in a year.

Third Class.—Wet land or garden land other than that of second class land possessing facilities for irrigation from tanks.

Fourth Class.—Wet land or garden land other than first, second or third class of land irrigated (i) by rain water; (ii) by seepage water from tanks, canals or other sources of water; or (iii) by water lifted from a river or a channel by electrical or mechanical power.

Fifth Class.—Dry land or garden land not falling under the first, second, third or fourth class in areas in which the average annual rainfall is more than thirty-five inches or dry-*cum*-wet land or dry garden land, that is, light irrigated dry land or garden land.

Sixth Class.—Dry land or garden land not falling under the first, second, third, fourth or fifth class in areas in which the average annual rainfall is not more than thirty-five inches and is not less than twenty-five inches.

Seventh Class.—Dry land or garden land not falling under the first, second, third, fourth, fifth or sixth class in areas in which

the average annual rainfall is less than twenty-five inches or uncultivable dry land in areas in which the average annual rainfall is not less than seventy-five inches.

The formula for determining the equivalent extent of land of different classes is as follows: One acre of first class land equals one and one-third acres of second class, one and two-thirds acres of third class, two acres of fourth class, four acres of fifth class, six acres of sixth class and eight acres of seventh class.

A Commissioner of Land Reforms has been appointed recently with a view to co-ordinating and expediting the work of implementing the land reforms. Judicial officers of the rank of Munsiff have been appointed to perform the functions of a tribunal. Besides, all the Munsiffs' courts in the State are also required to deal with cases falling under this Act. The appellate authority is the District Judge. Any question of law is to be decided by the High Court of Mysore.

Prevention of fragmentation

In order to remedy the excessive fragmentation of lands which has taken place on account of the law of succession or the economic necessities of the parties, a uniform measure to consolidate the holdings and preventing further fragmentation of lands called the Mysore Prevention of Fragmentation and Consolidation of Holdings Act, 1964, was adopted. According to this Act, a holding of land of lesser extent than the appropriate standard area, determined under Section (3) of the Act, which is not profitable for cultivation, is considered a fragment. The unit of standard minimum area varies from half an acre to four acres according to the classification of lands. Any unit of land which has an area less than this is regarded as a fragment. No person can dispose of such a fragment to any one other than the contiguous holder. No fragment shall be divided or partitioned according to the provisions of the Act.

In addition, the Act also provides for the consolidation of holdings in respect of the existing fragments. In the scheme of consolidation, there is provision for payment of compensation to the owner. Every person, to whom a holding is allotted according to the consolidation scheme, gets a certificate of transfer without any stamp duty or registration fee.

Bhoodan

The voluntary land-gift movement launched in the country by Acharya Vinoba Bhave has not, however, made much headway in the district. According to the details furnished by the Chief Executive Officer, Mysore Bhoodan Yagna Board, 49 persons have donated lands to the extent of about 647 acres in only three taluks of the district. The taluk-wise details of lands donated are given in the following statement :—

Sl. No.	Name of taluk	Extents of lands donated (in acres and guntas)			Number of donors
		Wet	Dry	Total	
1.	Koppal	12–25	206–28	219–13	16
2.	Kushtagi	..	7–02	7–02	2
3.	Yelburga	..	421–12	421–12	31
	Total ..	12–25	635–02	647–27	49

Out of the total extent of 647 acres and 27 guntas gifted, only 48 acres had been distributed among 19 landless families in Koppal taluk upto May 1969. Efforts are also being made to regularise all the *danapatras* under the provisions of the Act. In order to remedy certain defects in the transfer of lands to the grantees under the Bhoodan movement, the Mysore Bhoodan Act, 1963, was enacted in the State.

Other Taxes

State Excise

Prohibition was not in force in the district of Raichur. The Excise Department in the district is responsible for the administration of the Opium Act, 1879, the Dangerous Drugs Act, 1930, and the Abkari Act. This Department is under the administrative control of the State Excise Commissioner through the Deputy Commissioner of the district. The District Excise Officer has to inspect the toddy and arrack shops. He is also empowered to issue licences for taverns.

According to the figures furnished by the District Excise Officer, Raichur, there were six foreign liquor shops in the district in 1966-67. The number of such shops had gone up to 19 by the end of 1968-69. The number of toddy shops including arrack shops was 541 in 1966-67 and this had increased to 559 by the end of 1968-69. There were also 29 spiritious medicines licence-holders in the district. The total excise revenue collected including duty, rental, arrears and licence fees, etc., in 1966-67 was Rs. 53,49,289.29. This had increased to Rs. 61,86,302.78 in 1967-68, and to Rs. 87,52,572.65 in 1968-69. The flying squad located in Raichur town detected 609 cases in the year 1968-69, which yielded an additional revenue of Rs. 6,691.78.

Registration and Stamps

Under the Hyderabad Registration Act, 1888, a separate department called the Department of Registration was established in the State. This department was placed under the control of the High Court. In 1896, the work of registration was separated from judicial officers and placed under an Inspector-General of Registration. In 1898 registrars and sub-registrars were appointed for

the districts. Subsequently, the Department of Registration was amalgamated with the Stamps Department. A Stamp Act was enforced throughout the erstwhile Hyderabd State with effect from 1872. In 1915, the judicial and documentary stamps were separated and court fee stamps valued from one anna to Rs. 9 were issued. During the same year, receipt stamps as well as a combined stamp for revenue and postage were also introduced. Again, in 1916, the distinctive separate stamp paper for *serf-e-khas mubarak* was abolished and in its place the use of ordinary stamps was enforced.

In order to prevent frauds in the execution of deeds, stamp papers were issued which mentioned the date of sale and the name of the purchaser. The Department conducted periodical inspections of the district offices in order to see that the provisions of the Stamp Act were strictly adhered to. The total receipts realised from the documents registered and the properties transferred in 1941 in the district of Raichur were Rs. 35,784 (in O.S. currency). The district of Raichur was the third largest revenue yielding district in this respect in the erstwhile Hyderabad State.

In 1961-62, the total revenue realised from the registration of documents was Rs. 81,181.39, whereas it had increased to Rs. 2,63,104.85 in 1967-68. While the number of documents registered in 1961-62 was only 3,571, it had increased to as many as 15,225 in 1967-68.

The Indian Stamp Act, 1955, was made applicable to the entire State of new Mysore in 1956 and the Inspector-General of Registration and Commissioner of Stamps was made the competent authority to exercise the functions of the chief controlling revenue authority under the Indian Stamp Act and the Hyderabad Stamp Act, 1335 Fasli (1926). The uniform Mysore Stamp Act and Rules were brought into force in the district in 1965. In recent years, there has been a remarkable increase in the stamp revenue of the district. According to the figures furnished by the District Treasury Officer, Raichur, the total receipts from the sale of stamps in 1964-65 were Rs. 7,16,262.25 and this had gone up to Rs. 20,19,499.39 in 1968-69. The details of the sale of stamps for the past five years from 1964-65 to 1968-69 are given in the following statement :—

Particulars of revenue realised from the sale of stamps in Raichur district from 1964-65 to 1968-69

Sl. No.	*Year*	*Non-judicial stamp*	*Court-fee stamp*	*Revenue receipt stamp*	*Copying sheet*	*Special adhesive stamp*	*Total*
		Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.
1.	1964–65	5,31,656.00	1,33,031.75	51,574.50	..	..	7,16,262.25
2.	1965–66	12,69,779.25	1,46,019.07	58,555.50	..	496.00	14,74,849.82
3.	1966–67	9,50,561.00	1,72,586.50	78,729.50	..	23.00	12,01,900.00
4.	1967–68	18,82,387.00	1,62,052.12	1,02,052.00	5,075.00	1,432.50	21,53,518.62
5.	1968–69	17,89,177.60	1,40,263.94	82,626.10	7,386.75	45.00	20,19,499.39

Sales-Tax

The levy of sales-tax is administered by the Commercial Taxes Department. The licence-holders and registered dealers are *de facto* collectors of sales-tax revenue from the public on behalf of the Government. Every dealer whose turnover exceeded Rs. 7,500 was required to get himself registered under the Act. This limit was raised to Rs. 10,000 from the 1st April 1966. The Mysore Sales-Tax Act of 1957 mentions a number of articles taxed and lists them under four schedules. The rate of tax varies according to the category of the commodity in question. In general, the tax rates on the luxury articles are higher. There are about 36 types of articles which are exempted from the sales-tax levy.

According to the figures furnished by the Deputy Commissioner of Commercial Taxes, Bellary, the number of registered dealers in the district was 1,161 in 1957-58. This number had more than doubled to 2,757 by 1968-69. In the same way, the gross turnover of the registered dealers, which was Rs. 13,66,13,945 in 1956-57, had increased to Rs. 1,32,37,84,124 by 1968-69. A major portion of the tax realised comes from the Raichur area. The following figures of collection relate to the year 1967-68 :—

		Rs.
1.	Commercial Tax Office, Raichur	44,12,339
2.	Asst. Commercial Tax Office, Raichur	2,09,088
3.	Commercial Tax Office, Gangavati	14,03,512
4.	Asst. Commercial Tax Office, Gangavati	1,42,613
5.	Asst. Commercial Tax Office, Koppal	1,31,738
	Total ..	62,99,290

Coming to the revenue realised under all Commercial Tax Acts including the State Sales-Tax Act and the Central Sales-Tax Act administered by the Commercial Taxes Department, it is noticed that there has been a remarkable increase. In 1957-58, the revenue realised was Rs. 10,18,920. Over a period of ten years, this revenue had increased to more than seven times. The gradual increase in the revenue collections can be seen from the following figures :—

Year	*Revenue realised*	*Year*	*Revenue realised*
1957—58 ..	10,18,920	1963—64 ..	22,16,241
1958—59 ..	10,32,939	1964—65 ..	28,73,513
1959—60 ..	9,85,793	1965—66 ..	47,10,047
1960—61 ..	16,35,293	1966—67 ..	66,01,756
1961—62 ..	17,15,437	1967—68 ..	62,99,290
1962—63 ..	17,94,643	1968—69 ..	74,70,156

Motor Vehicles Tax

The revenue realised from motor vehicles in the form of fees, tax and other receipts has been also increasing as disclosed by the following figures relating to the years 1958-59, 1962-63 and 1968-69 :—

Item	1958—59	1962—63	1968—69
	Rs.	Rs.	Rs.
Fees			
1. Driving and Conductors' licences	4,216	4,629	12,062
2. Registration	1,301	1,183	10,126
3. Brake Certificate	4,468	5,524	23,840
4. Permit	13,939	6,530	12,268
Taxes			
Vehicles and service taxes ..	4,25,089	7,74,073	12,50,086
Other receipts :			
1. Motor Vehicles Tax (other taxes) ..	1,518	1,781	42,237
2. T.P.G.	..	67,676	2,68,725
Total ..	4,50,501	8,61,396	16,19,344

(The tax collected in respect of motor spirits is included under sales-tax).

Agricultural Income-Tax

The Mysore Agricultural Income-Tax Act, 1957, provides for levy of agricultural income-tax at slab rates on all agricultural income derived from land on which commercial crops are grown. Commercial crops include areca, coconut, coriander, cotton, *ganja*, garlic, ginger, grapes, groundnut, mango, mulberry, onion, plantain (irrigated), potato, sesamum, sugarcane, tobacco and turmeric in addition to several plantation crops. The cultivator has to pay the tax according to the slab rate if his income exceeds Rs. 3,500 in the case of an individual or Rs. 7,000 in the case of a joint family having at least two co-partners entitled to claim a partition. Cotton or groundnut grown in an area of 150 acres and below of the last class of land is exempted from taxation. The figures pertaining to agricultural income-tax in the district of Raichur for the years 1961-62 to 1968-69 are given below :—

Year	*Demand*	*Collection*	*Balance*
	Rs. P.	Rs. P.	Rs. P.
1961–62 ..	1,47,416.19	58,485.97	88,928.22
1962–63 ..	1,00,433.45	34,024.58	66,413.87
1963–64 ..	1,20,974.09	50,378.66	90,395.43
1964–65 ..	43,493.00	39,130.08	4,362.92
1965–66 ..	1,03,066.55	49,022.90	54,043.65
1966–67 ..	54,693.65	12,828.81	41,864.84
1967–68 ..	42,005.34	4,987.35	37,017.99
1968–69 ..	37,425.99	1,413.45	36,012.54

Income-Tax

For purposes of collection of income-tax, there are two Income-Tax Officers in Raichur district. The appellate jurisdiction vests with the Inspecting Assistant Commissioner of Income-Tax, Dharwar. The number of assessees under income-tax, wealth-tax and gift-tax and the amounts collected under each item during the years 1965-66, 1966-67 and 1967-68 are given below :—

Item	*Year*	*No. of assessees*	*Amount of tax collected*
			Rs.
Income-Tax	1965–66	2,764	20,82,000
	1966–67	2,445	25,69,000
	1967–68	2,604	30,40,000
Wealth-Tax	1965–66	140	69,000
	1966–67	143	60,000
	1967–68	140	50,000
Gift-Tax	1965–66	18	3,000
	1966–67	12	3,000
	1967–68	16	4,000

Central Excise

The Central Excise Act of 1944, was brought into force in the district of Raichur, with effect from 28th February 1944. The commodities on which the Central Excise duty is levied in the district are sugar, sulphuric acid, pulp-board, tobacco, vegetable non-essential oils, matches and cotton fabrics (power-looms). There are, at present, three ranges in the district attending to the work of collection of Central Excise duty. The total Central Excise revenue realised in 1967-68 was Rs. 32.75 lakhs, of which a sum of Rs. 30.9 lakhs was derived from sugar and Rs. 1.1 lakhs from pepper units situated at Munirabad.