

CHAPTER XI

REVENUE ADMINISTRATION

DURING the time of old dynasties, the principal divisions of the country had some numerical designations affixed to their names, as for example, Nolambavadi-32,000, Gangavadi-96,000, etc. Sometimes, the numerical designation alone was used without specifying the name of the tract. Whether such reckoning had reference to the amount of revenue realised, as seems likely, or to the value of land produce or to anything else, is not clear. Smaller revenue-administered tracts are also frequently mentioned in inscriptions ; divisions called *khampana* and *ventya* are also noted. According to available records, a territorial division yielding 100 *niskhas* (*pagodas*) was called a *seeme* or *kshetra*. A large number of *seemes* formed a *khampana* and two *khampanas* a *ventya* ; it is noticed that 33 *ventyas* including a large number of *seemes*, were formed into a *panichhasana*. Every village was a separate community, and the *Gauvda* or the Patel was the magistrate of the village and the Shanbhogue was the registrar who kept revenue accounts. The Talari and the Thoti were the watchmen of the village and also of the crops. In a few instances, the lands of the village were jointly cultivated corresponding in a way to the present theory of co-operative farming. The crops so raised were divided in the proportions of the labour contributed. But generally, each occupant tilled his own field. The waste land was a common patsure for the cattle of the village. The boundaries of the village were carefully marked and they were maintained as a common right of the village.

The *bijavari* (*i.e.*, extent of land calculated according to the quantity of seed required for sowing in it) and assessment on lands followed a set pattern which, more or less, were the same under many Hindu rulers, one grain from each of the *nava-dhanya* or nine kinds of grains (rice, wheat, jowar, *hesaru*, *uddu*, *kadale*, *avare*, *togari* and *yellu*) being taken to form one *nishka*. Ten *nishkas* were called a *phala*, 64 *phalas* a *mana*, 20 *manas* a *kolaga*, 20 *kolagas* a *khandaga*. But in some places, 40 or 50 *kolagas* formed a *khandaga*. The assessment levied for superior kinds of

irrigated lands had three separate rates, i.e., 21, 18 and $9\frac{1}{2}$ *pagodas* per *khandaga*. For red soils watered by wells, nine *pagodas* were paid per *khandaga*. Gardens producing coconut, areca, plantains and citrus fruits were measured by *manadandas*. Several old dynasties in Tumkur district followed the above pattern, of course, with variations from time to time to suit local conditions.

Under the rule of the Hoysalas, each cultivator paid to the sovereign one *kula* or ploughshare. It is said that in order to encourage and extend cultivation, king Vishnuvardhana devised a plan, whereby a cultivator could secure recognition or distinction according to the number of worn-out ploughshares he handed over to the Government. It is surmised that a *kula* was also a pole, eighteen lengths of a rod, and was the measure of a piece of land, forming the standard for assessment. One-fifth of the produce on dry lands and one-third of the produce on wet lands seem to have been levied as assessment at the time. During the Vijayanagar days, the land rent was fixed on the basis of a sown area, i.e., one *kolaga* of seed sown on the land. This sown area had to pay an assessment from three to ten *pagodas* according to the fertility of the soil. Lands put to agricultural use under *kapile* wells were assessed to a specified money rent. Paddy fields cultivated under tank *atchkats* were assessed on a different basis. The owners of these lands were required to give one half of the crop. In some cases, money rent, together with crop-sharing, was also in vogue; the revenue collections were called *agram*. Gardens in Sira and Madhugiri areas paid a considerable revenue to Government. Later, the Marathas introduced different offices of *Deshpande*, *Desh-Kulkarni*, *Sar-Nad-Gaud*, *Deshmukh* and *Kanungo*, by whom the revenue accounts of the country were kept. After capturing Bijapur in 1687, the Mughals secured the dependent districts in the south of the Tungabhadra and formed the *Suba* of Sira with several *paraganas*. Officers for collecting and managing land revenues were appointed in the *amani* districts only. At the same time, the offices of *Deshmukh*, *Desh-Kulkarni* and *Sar-Nad-Gaud* were formed into one office.

Later period

During Chikka-Devaraja Wodeyar's reign of over 31 years, several changes in the field of finance were introduced. A tax of two gold *fanams* per *kudu* was levied upon dry cultivation, while the produce of wet and garden lands and of coconuts and arecanuts was divided between the cultivator and the Government, the share of Government being one-fourth of the produce. The king appears to have introduced several other taxes called *bajebab*. The revenues were realised with great regularity and precision. Haidar Ali left the fiscal institutions of Chikka-Devaraja Wodeyar intact, but added to the revenue some more levies. A considerable vigilance was exercised, both on oppression and on

defalcation, by the appointment of *Harikars* in each taluk. Tipu Sultan abolished the posts of *Harikars*; but this did not yield fruitful results. He divided the territory into *tukadis* of 5,000 *pagodas* each, and appointed officers for each *tukadi* for the custody, collection and management of land revenue. He also imposed extra cesses. The system of renting out villages to the highest bidder was also in vogue during the period.

After the fall of Tipu Sultan, Dewan Purnaiya, who had an adequate conception of the advantages, both to the cultivator and to the Government, of a system of hereditary landed property and fixed rents, took necessary measures. He ordered a general *paimayish* or measurement of fields. But this *paimayish* could not but be imperfect under the conditions of his days and the work done was irregular and incomplete. He generally confirmed the property rights on the possessors of lands, including coconut, areca and other perennial plantations. He mostly acceded to the proposals made by individuals for getting the rents fixed and securing the property rights on lands of every description. Generally speaking, the cultivators of dry lands paid a fixed assessment in cash calculated at about one-third of the gross produce and those of wet or paddy lands at about one half of the crop; this was discharged in cash at the average rates prevailing in the district. The system of renting out villages to the highest bidder was abolished. The whole of the revenue administration was brought under the direct management of Government.

**Dewan
Purnaiya's
reforms**

Later, during the reign of Krishnaraja Wodeyar III, there was a reversion to the practice of renting out villages to the highest bidders. The land revenue was permitted to be paid sometimes in cash and sometimes in kind. Assessment on wet lands varied from two to twelve *pagodas*. Dry-land rates were less. The cultivators, who held *kandaya* lands, in some instances, from generation to generation, paid a fixed money rent. Those, who cultivated lands under the *waram* or *batayi* system, retained one half of the produce. There were cultivators called *Jodidars* or those who held lands under a favourable rent. Those, who held the *kandaya* lands and paid the full assessment, could be dispossessed of their property only when they failed to pay the rent to the State.

During the early years of the British Commission, the maintenance, as far as possible, of existing institutions was continued. The revenue system followed was the one laid down by Lord William Bentinck, that is, the *raiyatwari*, which appeared to be well suited to the wants and traditions of the people. The money rents were lowered in all cases where the authorities were satisfied that they were fixed at too high a rate, and the system of payments by the cultivators was made as easy as possible by

**Under British
Commission**

abandoning the system of demanding the *khists* before the crops were gathered and by receiving it, instead, in five instalments later.

The lands in every village at the time were classified as *kushki* or dry, *tari* or wet and *bagayat* or garden. The measures in vogue were *khandagas*, *kolagas*, *ballas*, seers and *payili* or *padi*, these being also the names for the measures or weights of seed required to sow a given space. Each village had its *beriz*, *chedsal jamabandi* and the *sthal shist* or *rivaz*. The *beriz* was the amount of revenue fixed in earlier times to be drawn from the village. The *chedsal jamabandi* was the maximum amount derivable from the village and the *sthal shist* or *rivaz* was the traditional rate of assessment on each particular field. Every field had its own particular name and the boundaries were carefully marked. The Shanbhogue was the primary agent between the cultivators and the Government. It was through him that the revenue administration of the village was conducted and it was to him and to his books that the cultivators looked for their rights. He kept a register of all the cultivators in the village and also maintained an account of the lands of such persons as had died, deserted their lands or become insolvent. The collections commenced usually in December in Tumkur district. It was the duty of the Shanbhogue to keep a detailed revenue account of the demand, collection and balance of every individual in the village. The *patta*, regarded as an important revenue document, contained a description of the land held by the cultivator and the amount of assessment to be paid by him on each plot of land, as well as any other tax which he might have to pay. Entries were also made in it of the *khists* or instalments of the cultivators as they were paid.

**Cubbon's
reforms**

Sir Mark Cubbon, who was Commissioner of Mysore for a long period from 1834 to 1861, introduced several reforms. The land revenue system was liberalised and vigilantly supervised in its working. The *batayi* system (equal division of the crop between the Government and the cultivators) was converted into a money payment. The system of *mohatarfa* (taxes levied on looms, houses, oil mills, shops, etc.) taxation was revised and a number of petty taxes were abolished. The second period from 1862 to 1881 was noted for its varied reforms. This was the period of Mr. Bowring who was the Commissioner. In 1862-63, the whole State was divided into three divisions, which were subdivided into eight districts, the present district of Tumkur being one. Each division was placed under a Superintendent and each district under a Deputy Superintendent, assisted by Assistant Superintendents. Each district was further divided into several taluks, graded into five classes according to their extent and revenue. In 1863, the

Revenue Survey and Settlement Department was organised. Later, in 1868, an Inam Commission was set up. Among the other reforms of this period may be mentioned the passing, in 1874, of the *potgi* rules, providing for the remuneration in kind of the minor village servants, introduced first in the Nandidrug division. These rules were more or less the off-shoots of the introduction of the revenue survey and settlement.

The period from 1881 to 1917 saw various reforms, the more important of them being the reformation of the district and taluk establishments. The outstanding reform of the first decennium of Sir K. Seshadri Iyer's administration was the passing of the Land Revenue Code and the rules issued under it.

During the British administration of the territory, framing of a Land Revenue Code had been contemplated, but the objective had not been realised. In the beginning of 1882, the work of formulating a comprehensive Land Revenue Code was entrusted to a Special Officer who, after an examination of the rules existing in the State and the laws elsewhere, formulated proposals for a Land Revenue Code. The first draft of the Code was published in September 1883. It was referred to a select committee for examination and report. Important portions of the Code were generally discussed by the members of the Mysore Representative Assembly at their meetings held in 1883 and 1884. The opinions of revenue and judicial officers were also obtained and fully considered. The final draft was sent to the Government of India in September 1886. After undergoing a few more modifications the draft Code was finally approved by the Government of India in 1888. The Code came into force on 1st April 1889 and was later on amended from time to time to suit the changing needs.

**Land Revenue
Code, 1888**

At the time of formation of the new Mysore State, different Revenue Codes were in force in the various integrating areas. With a view to having a comprehensive and uniform law for the whole State, a new Mysore Land Revenue Bill was passed by the Mysore Legislature in 1963. It received the assent of the President of India on 6th March 1964 and this Act came into force on the 1st April 1964 as per Government Notification dated the 19th March 1964. With the promulgation of the Mysore Land Revenue Act, 1964 (Mysore Act 12 of 1964), 50 other enactments of the various regions relating to land revenue were repealed under Section 202 of the new Act. The Mysore Land Revenue Act, 1964, which is a consolidated one, contains 202 sections detailing the powers and functions of the revenue officers, procedures to be followed by them, constitution and powers of the Mysore Revenue Appellate Tribunal, revenue jurisdiction, land and land revenue, grant, use and relinquishment of unalienated land, revenue survey, settlement and assessment, record of

**Mysore Land
Revenue Act,
1964**

rights, boundary marks, realisation of land revenue and other miscellaneous provisions on cognate matters. In exercise of the powers conferred by Section 197 of the Act, the State Government issued the Mysore Land Revenue Rules, 1966, containing 151 clauses, relating to the procedures to be followed by revenue officers, application and appeals, survey and settlement, record of rights, deputation of survey parties, maintenance survey, revenue jurisdiction, recovery of land revenue, levy and recovery of fees, suspension and remission of land revenue, etc.

In exercise of the powers conferred by sub-section (1) of Section 195 of the Act, the State Government delegated certain powers, formerly conferred on the Deputy Commissioners, to the Assistant Commissioners placed in charge of revenue sub-divisions. These related to the land, occupancy, etc. Under a separate notification issued on the 17th June 1966, certain powers, which were held by the Deputy Commissioners in respect of land revenue, road-side trees and the like, were delegated to the Tahsildars of the taluks. The powers, which the Government had under Section 68, were delegated to the Divisional Commissioner. The Mysore Land Revenue Act, 1964, was amended during 1966 and the amendment received the assent of the Governor of Mysore on 11th February 1966. This amendment related to the transfer of appeals, which were pending before the Divisional Commissioners, to the Revenue Appellate Tribunal.

Land tenures

The land tenures in the district could be broadly divided into Government lands (*Sarkar*) and Inam lands. The Government lands were held under the *raiyatwari* tenure on *kandaya*, i.e., a fixed money assessment. Except in the settled tracts, where the term of settlement was fixed at thirty years, *kandaya* lands were held on annual leases or *pattas*, but the assessment was seldom altered. By far the largest portion of the land in the district was held on this tenure. In the case of the private estates, such as Inam and *Kayamgutta* villages, separate principles of tenure were enunciated. The Inams and Jodis have since been abolished. A hereditary right of occupation was attached to all *kandaya* lands. As long as the *pattedar* paid the Government dues, he had no fear of displacement, and virtually possessed an absolute tenant's right, as distinct from that of proprietorship. When the State found it necessary to assume a land occupied by him for public purposes, he was always paid compensation fixed either by mutual consent or under the provisions of Land Acquisition Act.

Inams

In the old days, the Government used to grant lands to persons who rendered services to the State or to the village community. Lands were granted for religious, charitable or other purposes also. Such lands were held by the recipients free of

assessment or subject to a *jodi* (small assessment), which, in revenue parlance, was called "quit-rent". In the Land Revenue Code, the term 'Inam' or 'alienation of land' meant the assignment in favour of an individual or individuals or of a religious or charitable institution, wholly or partially, of the right of Government to levy land revenue. *Kayamgutta* villages, *i.e.*, villages granted on a permanent assessment with a view to promoting cultivation, had also been treated in the same manner as Inam villages since 1877. After the fall of Tipu Sultan and the restoration of power to the royal family in 1799, the British suggested to Dewan-regent Purnaiya not to gift any land without the prior permission of the Resident. Accordingly, the alienations of lands between 1799 and 1810 were less frequent. From 1810 to 1831, Maharaja Krishnaraja Wodeyar III alienated some lands, besides confirming some lands on the basis of *kayamagutta* or permanent tenure. During the British administration of Mysore from 1831 to 1881, alienations were few and far between and made only for specific performance of service, consisting in the upkeep of *chhatras*, maintenance of groves, tanks and avenue trees and the like. At the time, there were also some "Sthal" Inams or, as they were sometimes called, 'Chor' Inams, which had not been granted by competent authority.

After the revenue survey of 1863, a scrutiny of this kind of **Types of Inams** tenure became urgent. During 1863, skeleton Inam rules were framed. In 1866, an Inam Commission, consisting of an Inam Commissioner, one Special Assistant and three Assistants, was formed for examining the various aspects of the tenure. In 1872-73 the Inam Department was re-organised with the Survey Commissioner as its head. Upto 1872, the determination of the value of Inams for purposes of enfranchisement followed the Madras Inam Rules and was based upon the old assessments recorded in Purnaiya's *Jodi* Inam accounts. But this created certain difficulties and in 1874, a correct valuation was ordered by the Chief Commissioner. After the Rendition in 1881, the Inamdars complained of certain hardships and on careful examination, title deeds were issued to the Inamdars. At that time, there were *Kodagi*, *Kayamgutta*, *Dharmadaya*, *Brahmadaya* (including *Agrahara* Inams), *Devadaya*, personal service and miscellaneous Inams in existence. The *Kodagi* Inams, which were almost invariably wet lands, were granted free of or on light assessments in consideration of construction and upkeep of tanks, and they were abolished during the later part of the 19th century. *Devadaya* Inams were those belonging to the religious institutions. *Dharmadaya* Inams were lands granted to charitable institutions; *Brahmadaya* Inams were lands given to Brahmins for personal service. Miscellaneous service Inams comprised lands granted for miscellaneous police, revenue and commercial services as distinct from village service. There were also village artisan Inams

granted to artisans and others for services rendered to the village community and also Inams held for village service in Government villages.

Some of the Inams comprised whole villages, while others consisted of a few specified lands in a village, the latter being called minor Inams. The whole Inam villages fell into three categories, viz., *Sarvamanya*, *Jodi* and *Kayamgutta*. *Sarvamanya* villages were held free of all demands and only cesses on the recorded value were recovered from the holders. *Jodi* villages were those held on a light assessment. The *Kayamgutta* villages were the nearest approach to the permanently settled estates, then prevailing in other Indian provinces. All Inams confirmed as *Kayamgutta* were hereditary and transferable. The two statements given below show the extent of Inams that existed in the district before their recent abolition:—

Inam Villages

<i>Taluk</i>	<i>Number</i>	<i>Extent (Acres)</i>	<i>Beriz (amount of revenue)</i>	<i>Jodi and quit-rent</i>
1	2	3	4	5
			Rs.	Rs.
Tumkur	44	23,596	12,479	4,324
Madhugiri and Koratagere ..	48	35,673	10,999	5,130
Sira	7	5,548	1,330	222
Pavagada	4	11,121	4,617	575
Chiknayakanahalli	6	7,919	3,170	2,547
Gubbi	6	6,586	3,341	1,812
Tiptur and Turuvekere	8	9,636	6,334	1,410
Kunigal	32	28,970	11,691	4,380
Total	155	1,29,049	53,961	20,400

Minor Inams

<i>Taluk</i>	<i>Number</i>	<i>Extent (Acres)</i>	<i>Jodi and quit-rent</i>
1	2	3	4
			Rs.
Tumkur	13	1,587	6,579
Madhugiri and Koratagere ..	12	5,232	2,875
Sira	10	2,307	1,133
Pavagada	10	10,111	1,804
Chiknayakanahalli	8	2,546	848
Gubbi	11	10,915	4,707
Tiptur and Turuvekere	13	8,696	4,114
Kunigal	10	8,947	3,077
Total	87	50,341	25,137

The condition of Inam villages came up for serious consideration of the Government as a result of prolonged discussions in the Mysore Representative Assembly and Legislative Council. Two Special Committees were appointed in May 1915 and May 1916; however, as the deliberations of these Committees did not lead to any useful results, a Commission was appointed in July 1918 to examine the whole question. On 2nd July 1925, the Government passed orders modifying the earlier orders, and the Mysore Land Revenue Code was amended by Act No. XVII of 1928 to implement certain decisions which mitigated the hardships of the cultivators in Inam villages. This was the first attempt to protect and secure the rights of tenants in Inam villages. But the relationship between the Inamdars and their tenants did not much improve. The tenants felt that their position was still insecure. The Inamdars complained that their tenants were irregular in their payment of rent, forcing the Inamdars to litigation. The Government felt that a fresh investigation was necessary and accordingly set up an Inam Committee in 1932. The Committee recommended that survey and settlement should be compulsorily introduced in all Inam villages in which they had not yet been introduced. Several other measures relating to resumption of tenures, disputes arising out of settlements, fixation of rents to be charged and the like were also suggested by the Committee. The recommendations of this Committee were approved by the Government with the modification that action should be taken only if not less than 50 per cent of the tenants or 50 per cent of the *vrittidars* desired Government management of Inam villages. The Alienated Villages Purchase Act (Act II of 1944), enabling the Government to purchase alienated villages at the request of the holders at prices agreed to by the latter, also came into force in 1944. However, the tenants of the Inam villages felt that the steps taken by the Government had not resulted in any substantial improvement in their condition. Hence, a total abolition of the Inams was being pressed in the State Legislature. Finally, after detailed examination, the Mysore (Personal and Miscellaneous) Inams Abolition Act was passed in 1954, abolishing all the Inams and providing for compensation to the Inamdars.

Abolition of
Inams

A Special Deputy Commissioner for the implementation of the provisions of the Act in the district was appointed and he had the assistance of Special Tahsildars for Inam Abolition. Notifications were issued in the Gazette calling for applications for resumption of title on the part of Inamdars, *Kayamguttadars* and others. The Special Tahsildars heard these petitions and passed orders, on which the Special Deputy Commissioner heard objections, if any. The matter was finally settled by the Revenue Appellate Tribunal. All the Inam lands vested in Government, and after enquiry, they were made over to the parties as *raiyatwari* lands. As many cases are still not yet settled, the exact amount of compensation

paid to the dispossessed Inamdars would be known only at a later date.

The systems of grain and land measures followed in the old days in the district were as follows:—Grain measures: *chataks*, *pav*, *payili* or *padi*, *seer*, *balla*, *kolaga* and *khandaga*. Four *chataks* made one *pav*, two *pavs* one *padi*, two *padis* one *seer*, two *seers* one *balla*, four *ballas* one *kolaga* and 20 *kolagas* one *khandaga*; Land measures: the quantity of seed sown in an area of 64,000 square yards (8 guntas and 112 square yards) was reckoned as one *khandaga* of seed. An acre equalled 40 guntas, each gunta being 121 square yards. Now it is the hectare which is the basis for all land measurement (*See also Appendix*).

**Principles of
Survey and
Settlement**

Prior to 1799, no general survey of lands appears to have been conducted. Immediately after the termination of the wars with Tipu, a general topographical survey was made by Col. Mackenzie. The *paimayish* (measurement) attempted by Purnaiya was imperfect as already stated and with the lapse of time, the records had become extremely defective. Though the value of a thoroughly scientific revenue survey and assessment was realised even during the early days of the British Commission, their introduction was deferred until the finances of the State improved. A decision to introduce survey and settlement was finally taken in 1862. The first step in the introduction of survey and settlement into any taluk was the division of the village lands into fields, the definition of the limits of such fields by permanent marks, and the accurate measurement of the area of each field by chain and cross staff. The next step was the classification of the land with the object of determining the relative values of the fields into which the land was divided. For this purpose, every variety of soil was referred to one of nine classes, such classes having a relative value in annas. In the case of irrigated wet and garden lands, in addition to soil classification, the source of water supply was also taken into consideration, and its permanency or otherwise regulated the class to which it was referred to. The soil and water class conjointly afforded an index to the value of the field. In the case of gardens dependent on wells, in addition to the classification of soil, the supply, depths and quantity of water in the wells, the area of the land under each and the distance of the garden from the village as affecting the cost of manuring were also ascertained.

When all the fields had been classified, the taluk was ready for settlement. The villages in each taluk were divided into groups; the climate, the position with respect to markets and communications and the agricultural skill and actual condition of the cultivators were the main factors which were considered while grouping the villages. The maximum assessment to be levied in

each class of cultivation in a group was then fixed. For this purpose, the total amount of assessment to be levied on each group was determined by examining the nature and effects of the past management of the area and by a comparison of the settlements of the previous years. The average of the previous 20 years was generally adopted unless there were special reasons, such as shrinkage of the cultivation or decrease of population, to justify an appreciable reduction. After determining the total assessment for the group of villages, the maximum assessment, (*viz.*, the assessment to be levied on a 16-anna land) for each class of cultivation was calculated, by converting all lands into the equivalent extent of the 16-anna lands. Once the maximum rate was fixed, the rates for individual fields were calculated having regard to their value in the anna scale. These rates, multiplied by the extent of each field as determined by the survey, gave the assessment on each field. From the procedure adopted for introducing survey and settlement, it would be clear that the assessment levied was not any specific share of the net or gross produce, but that the main purpose of the survey and settlement was to distribute the burden of land revenue in a taluk more equitably on the lands in the area, having regard to the relative productivity of the lands. As the rates of assessment in the several taluks were dependent, to a considerable degree, on the previous revenue history of the taluks and as, prior to the introduction of survey and settlement, different systems prevailed in different regions, there was no certainty that the assessment would be uniform all over the State. The settlement reports, however, indicate that as survey and settlement operations progressed, the rates fixed for the areas under settlement were compared with the rates fixed for areas already settled, to verify if the differences in rainfall, facilities of communication and the general economic conditions of the tracts had been given adequate consideration. The high rates of assessment fixed in some areas were inevitable in the system which based the settlement demand also on the previous revenue management of the tract.

The land revenue is a demand, which is fixed during the currency of a settlement, and consequently, once the settlement is made, the cultivator knows precisely what he has to pay in the shape of assessment. The highest maximum dry assessment levied as per original settlement was Rs. 3 per acre on dry lands in the first group in some taluks, while for dry lands in the second group in Pavagada taluk, the levy was only eight annas per acre. Even these maximum rates were leviable only on the best dry lands in the group valued at 16 annas. The average rate of assessment in Pavagada was Re. 0-3-4 per acre on dry lands. The rates of assessment fixed during the original survey and settlement were generally in force for 30 years and they were revised after the

expiry of this period. Only wet and garden lands were reclassified during the revision survey and settlement, and the statute laid down that a revised assessment shall be fixed not with reference to improvements made from private capital and resources during the currency of the original settlement, but with reference to general considerations of the value of the land, whether as to soil or situation, prices of produce or facilities of communication. This principle was set out in Section 115 of the Land Revenue Code. Since the particulars relating to settlements throw much light on the agrarian conditions prevailing at the times, they are given below at some length.

ORIGINAL SETTLEMENT

Necessary preparations for the introduction of the original settlement in the former Budihal taluk were completed in May 1870, and proposals regarding the rates of assessment were submitted to Colonel W. C. Anderson, the then Survey and Settlement Commissioner. The taluk occupied the extreme southern point of the Chitradurga district. The Sira, Chiknaya-kannahalli and Honnavalli taluks were in the east, south and west, respectively. The total area, which came in for scrutiny was 2,33,167 acres or 364 square miles, with a population of 26,370 inhabitants which worked out to 72 per square mile. The total cultivable Government land in the taluk was 65,285 acres, and a total extent of 2,153 acres had been alienated. Both the *nagadi* or money assessment and the *batayi* or crop assessment prevailed in the tract. The revenue realisations under the latter system fluctuated sharply. Captain J. P. Grant, Revenue Survey Superintendent at that time, wrote in his minutes thus: "I cannot but suppose that the loss to Government must have occasionally been very great owing to the impossibility of exerting the necessary check upon the revenue officials who were entrusted with the realisation of the Government share. It is impossible otherwise to understand why the realisations under the *batayi* for one year should be nearly four times as much as they amounted to the year previous". Captain Grant's observation on the prevailing system went home to the policy makers. In the money assessment tenure, there was nothing different to what existed in the neighbouring taluks. Coconut cultivation had firmly established itself in the taluk with the result that dry grains and paddy were grown in quantities for home consumption. According to Captain Grant, the cultivators in Budihal taluk appeared to be somewhat wanting in energy. The people in the centre and southern villages were undoubtedly the most prosperous. The revenue collections had not risen in proportion to other taluks. In 1869-70, the total of surveyed acres in the taluk was 63,285 and the actual revenue derived from land assessment was Rs. 61,852, giving a sum of Re. 0-15-2 per acre. According

Former Budihal
taluk

to the revision proposals, the lands were divided into three groups with a maximum dry assessment rate of Rs. 1-12-0, Rs. 1-8-0 and Rs. 1-6-0, respectively. For paddy fields, a maximum of Rs. 8-0-0 for the first and second class villages and Rs. 7-0-0 for the third class were proposed. In respect of gardens, a maximum of Rs. 16 was recommended. The result of the imposition of the above maxima was that the revenue went up by Rs. 6,784. It was also observed that the available arable waste, although of considerable extent, had a low assessment, being of an inferior description. The officer who went into the question had no doubts whatsoever about the unequal incidence of the old assessment. He was of the view that the increase in the assessment would scarcely be felt by the cultivators generally.

Lt. Col. W.C. Anderson, in his note to the Secretary to the Chief Commissioner, dated 29th May 1870, wrote thus: **Dry coconut gardens**

“The chief peculiarity of the Budihal taluk is the dry coconut gardens which I have never seen elsewhere. This species of cultivation, it is stated, has been only introduced within the last 12 years. These gardens are always found in low situations, the soil is ordinarily sandy and thus the ryots have an easy access to the water lying at no great depth from the surface The revenue actually collected in 1869 was Rs. 61,852, while that for 1870 under the survey settlement will be, on the occupied land, only Rs. 67,522, an increase of Rs. 5,670, and besides Rs. 6,784 will accrue to the local fund from the one anna cesses, ordinarily giving a total increase of revenue, under all heads, of Rs. 12,454 ”.

The only point on which the Chief Commissioner was in doubt was with regard to the rates fixed on the coconut gardens, which appeared to be very low, considering the large revenue derived from them when in full bearing. No doubt the difficulty of fixing a satisfactory rate in this case was great, but it appeared to the Chief Commissioner that Rs. 8 per acre was too low as a maximum for a garden in full bearing enjoying all the advantages of tank irrigation. The average assessment on the whole cultivable area at the rates proposed was 11 annas per acre, and on the whole area of the taluk, 6 annas and 2 pies per acre, which is probably as satisfactory as could be looked for under the circumstances.

Proposals regarding the revised rates to be introduced in **Sira taluk** Sira taluk were sent by Captain Grant to the Survey and Settlement Commissioner on the 6th June 1870. Sira was the northernmost taluk of the Tumkur district. In 1870, this taluk had 3,77,794 acres or 590 square miles of land, with a population of 48,523 which worked out to 82 to a square mile. There were 233 villages, of which 228 were Government-owned and five Inam or otherwise, not under Government management. The cultivators were well off and contented, especially in the central, eastern and southern areas of the taluk. To the north and south-west, the

population was sparse and there were a good many deserted villages. Where the taluk of Hiriya in Chitradurga district adjoins to the north-west, the people were not well-off but the nature of the country and with it the condition of the people changed for the better, about three or four miles from the boundary of the Hiriya taluk. The Sira taluk was classified by the survey into 88,888 acres of dry crop, 6,876 acres of paddy crop, 4,880 acres under tank *atchkats*, 4,444 acres under well irrigation and 353 acres of coconut plantations. The collection from 1850-51 to 1869-70 (20 years' average) was Rs. 38,722. The collections under the *batayi* system, taking the average for the previous five years, amounted to Rs. 14,055. The lands held under the *batayi* tenure were almost entirely rice, the remaining lands being all held on *kandaya* or money assessment tenure. The assessment upon all cultivated land was fixed in the time of Dewan Purnaiya. Such lands as were since cultivated were assessed based on the moderate rates fixed by Colonel Dobbs. Considerable inequality pervaded the assessment throughout Sira taluk. The assessment once fixed was not liable to be increased excepting in the case of garden area or sugarcane, in which case it was customary to double the assessment. The latter practice was abolished, but the evils of such a system did not disappear immediately. The rates on dry crop, rice and garden were as follows: Arecanut garden from Rs. 15-11-5 to Rs. 61-0-7, paddy from Rs. 2-6-8 to Rs. 19-6-4, paddy grown under *nala* or well water from Rs. 1-8-6 to Rs. 6-10-4 and dry crop from Rs. 0-7-0 to 2-4-0. For arecanut gardens, the land measures made use of was the *savurdya*, equal to about 6,000 square yards. For all other wet kinds, the *Krishnaraja kudu* of 500 square yards was adopted. For all dry lands, the *Krishnaraja kudu* of 3,200 square yards was the accepted measure.

An analysis of the actual revenue collections in 1869-70 reveals that for dry land crop, a sum of Rs. 28,781 was realised, giving an average of Re. 0-5-2 per acre. For all other wet crops, the average was Rs. 5-2-3 per acre. The proposals made by Captain Grant envisaged the division of the taluk into four groups in respect of dry crop, with a maximum of Rs. 1-4-0, Rs. 1-2-0, Re. 1-0-0 and Re. 0-12-0 respectively. The first group of 11 villages was not different from the second, with the exception that the villages of the former were situated on the Bangalore-Harihar road and the advantages enjoyed were distinct from those of other groups. The first and second groups, which formed the southern portion of the taluk, were more favourably situated in respect of roads, market and climate. The third group consisted of 66 villages in the central and western regions which were not so favourably situated. The fourth and the last group consisting of 36 villages was situated in the extreme north-west, where means of communication were not good and the rainfall precarious. For paddy

fields, a maximum of Rs. 9-0-0 was proposed in the first and second groups and Rs. 8-0-0 in the third and fourth groups. For tank garden lands, a maximum of Rs. 16-0-0 was proposed as reasonable. The total arable Government land in the taluk, occupied and unoccupied, and the assessment were as follows:—

		<i>Acrea</i>	<i>Assessment</i>
			Rs.
Occupied land	..	1,05,391	1,09,794
Unoccupied land	..	1,45,489	40,909
		<hr/>	<hr/>
Total	..	2,50,880	1,50,703
		<hr/>	<hr/>

Including the amount leviable on account of local fund, the total sum to be paid by the cultivators on occupied lands was Rs. 1,21,549, and this sum exceeded the collections of 1869-70 by Rs. 7,491. Captain Grant had no hesitation in suggesting this small increase in the rates of assessment. Indeed in his despatch from Channagiri, dated 6th June 1870, he observed: "I do not expect to see much of the arable waste brought under the plough at once. The present depression in the price of grain has had the effect of throwing much land out of cultivation in the northern districts, if indeed it has not had a similar effect throughout the whole of Mysore. A rise in prices would, I feel sure, at once bring a large extent of land under cultivation, but with the present prices, it cannot be expected that the ryots will greatly extend their holdings. Much depends also upon the facility or otherwise, which was afforded under the old system, for the contraction or extension of holdings. The subordinate officials sometimes from a mistaken energy or some other cause withhold the above facility as much as possible." Small increase

Captain Grant's suggestions to the Survey and Settlement Commissioner were fully looked into and this is what Lt. Col. W. C. Anderson had to say in respect of Sira taluk, in June 1870: "From an examination of the figures, it will be seen that the fluctuations in the collections have been very considerable and any attempt to drive them up has always been followed by a marked reactionary fall. For instance, in 1859-60 a sum of Rs. 1,03,057 was realised followed in the next year by a decrease of upwards of Rs. 20,000. About this time, prices throughout India were generally on the rise, consequent on the influx of money resulting from the expenditure in suppressing the mutiny. This was followed by the further rise, induced by the American war about 1862-63; we see then in that year a higher range of collections, but this appears to have been somewhat overpushed in 1863-64 and 1865-66 and again in 1867-68, for the higher collections of

each of those years are followed by the realisation of a smaller sum in the following year. The last of those years, 1867-68, shows a sum of Rs. 1,17,849 realised and in each of the two succeeding years a falling amount. The year 1869 was one of very low prices in Mysore and rates appear to have recovered somewhat in 1870, and with improvements in communications, affording better exits for surplus produce, we may hope that a recurrence of the exceptionally low rates of 1869 will not again occur”.

The average results of the proposed rates are shown below. The total assessment on the area under cultivation in 1869-70 was Rs. 1,09,794 and on the total arable area Rs. 1,50,703.

<i>Description</i>	<i>Average results</i>		
	1869-70	<i>New assess- ment</i>	
	Rs.	Rs.	
Dry crop	.. 0-5-2	0-5-8	
Rice	..	3-7-6	
Garden (tank)	} ..	8-0-0	
Garden (well)		.. 5-2-3	3-4-0
Coconut land		..	3-8-0
Total average	..	1-0-8	

In addition to the above assessment, which was less than the collections of 1869 by Rs. 3,804, the local fund cess would amount to Rs. 11,755 making the total assessment of Rs. 1,21,549. The rates appeared to be fair and liberal to the Chief Commissioner and he approved their adoption.

Tumkur taluk Proposals for the revision of the assessment in the Tumkur taluk were mooted in May 1871. The tract enjoyed great advantages. It had a good climate on the whole, and an abundant population (195 to the square mile), a much higher rate than in several other districts. The internal and external communications were ample, affording every facility for the conveyance of produce to large markets, and an extensive trade traversed the taluk in more directions than one, necessarily creating a considerable demand for fodder.

The following statement shows the survey area of each description of cultivation placed in juxtaposition with the collections for 1869-70 :—

Description	Area by survey	Collections for 1869-70	Average rate per acre
1	2	3	4
	Acres	Rs.	Rs.
Dry crop	1,07,823	57,867	0-8-7
Rice	10,374	43,973	4-2-4
Tank-garden	2,209	17,684	
Well-garden	2,332		
Miscellaneous .. ..	..	5,406	
Total ..	1,22,738	1,24,930	..

There was no doubt about the inequality of the incidence of the assessment. Mr. E. Butcher, who was assisting Capt. Grant, had many occasions to ascertain the average actual rates on garden and rice lands. These rates ranged from Rs. 3 to Rs. 6 in the case of rice lands and from Rs. 4 to Rs. 10 in the case of garden lands. These rates were very inadequate and only served to show that the holders of land looked to the total assessment of their holdings and not to the assessment of each individual field. So long as the whole assessment was not excessive, they were quite willing to retain highly assessed fields as they held other fields which bore a merely nominal assessment. The tenure in Tumkur taluk was the simple *nagadi* or money assessment tenure. The collections for 1869-70, which amounted to Rs. 1,24,930 were the highest on record, and it was difficult to understand why this should be the case considering that prices had undoubtedly fallen since 1866. Before 1866, prices, as is well known, had risen to an exceptional degree. For purposes of assessment, the taluk was divided into five groups or classes. The grouping was based on the advantages in points of climate, means of communication and proximity to markets, enjoyed by one group of villages as compared with another. The general condition of the people was also taken into consideration and some of the villages on the important high roads had been placed one class higher than they would have been placed under ordinary circumstances. The first group consisted of 19 villages close to the Kasaba town of Tumkur. These villages enjoyed better facilities in the disposal of their produce and they obtained higher prices. It was proposed to fix a maximum dry crop rate of Rs. 2-2-0 per acre for them. The second group consisted of 53 villages at a somewhat greater distance from Tumkur. So it was proposed to fix a

maximum dry crop rate of Rs. 2-0-0 per acre. The third group consisted of 181 villages, which represented fairly the average advantages enjoyed by the taluk, and also of those which, although not enjoying a climate as good as the average, were situated near the roads. A maximum rate of Rs. 1-14-0 per acre was proposed for this group. The fourth group had a list of 80 villages on the north and north-west where the climate was inferior. A maximum dry crop rate of Rs. 1-12-0 per acre was proposed for this group. The fifth group had 36 villages to the extreme north and north-west where the climate was bad and the people poorer than elsewhere. Under the circumstances, a maximum dry crop rate of Rs. 1-8-0 per acre was proposed.

**Increase in
revenue**

For paddy fields, a maximum of Rs. 10 in the first, second and third groups and Rs. 9 for the fourth and fifth groups was suggested. For tank gardens, a maximum rate of Rs. 16 and for well gardens a maximum of Rs. 6 was proposed. In the tank gardens, as facilities for the growth of trees were wanting, a lesser rate was suggested so as not to burden the cultivators. The well gardens in the confines of the Tumkur taluk were very good and the water-bearing stratum was so near the surface that the capital invested for the construction of the wells and for the labour in working them was not much. The depths of the water from the surface varied considerably and this fact was duly considered in fixing the assessment. The result of the new assessment was to increase the revenue by Rs. 13,070, not taking into account the local fund which amounted to Rs. 12,750. Under the old assessed rates, the revenue had been fixed at Rs. 1,24,930 and as per the new rates, the revenue expected to be realised was Rs. 1,38,000, the average rate being Rs. 1-2-0. Including the local fund, the total assessment of all lands, occupied and unoccupied, came to about Rs. 1,50,000. Thirty-one villages in the taluk had not been assessed at all, being entirely Inam. The report of the Survey Superintendent solicited the Chief Commissioner's sanction to some definite mode of procedure in respect of the claims of those who had built or repaired tanks or who had sunk wells in accordance with the terms of the proclamation issued by the Chief Commissioner in 1863. The proclamation in question was dated 13th July 1863 and was as follows:—

“To those ryots who may themselves wish to engage in the construction or repair of tanks or wells without any assistance from Government, the following advantages are offered as an encouragement :

1. All those tanks and wells, which do not require the assistance or special knowledge from the Department of Public Works, should be repaired by the ryots themselves under the following liberal rules :

- (a) By the repair of useless tanks and wells, lands at present *kushki* become *tari*. Such lands should have a quarter less assessment than the average rate on wet land throughout the taluk, or
- (b) An assessment equal to the highest rate on *kushki* in the taluk, or
- (c) The assessment should be fixed to be paid by instalments increasing year by year (*i.e.*, by a *koul*).

2. If the ryots do not wish to undertake such repairs themselves in any village where there may be tanks or wells, then people, who have no connection with that village, may make application to be allowed to execute such repairs within the fixed time allowed and published in the taluk proclamation.

3. In places where there were formerly no tanks or wells for irrigation and where the ryots themselves have now built them at their own cost, the old rate on *kushki* will still be levied on the land under such tanks and wells, provided that the general rate on land throughout the taluk has not been altered".

Capt. Grant suggested that if a remission were to be made at all in the case of those who could establish their claim to the privileges conceded in the proclamation, a uniform levy, namely, one-fourth of the survey settlement should be the basis. The difficulties attending the investigation of the claims were considerable, as strenuous attempts were made to establish a right to remission. Mr. E. Butcher, writing about the past revenue management of the Tumkur taluk, observed that there existed no taluk in the State in which the rates of assessment of both wet and dry lands varied so much as in the Tumkur taluk. Colonel Dobbs, who was for a long time the Superintendent of the district, had issued several orders on the subject. Almost every village had its own peculiar rate of assessment. In dry crop land, the rates varied from Rs. 5 to about one anna for *kudu* of 3,200 square yards. In the wet lands, as a general rule, the lands under the large tanks connected directly or indirectly with the *hatcheries* had been assessed very lightly, while the rice fields under small tanks and *kuntas*, which could not grow rice crop except in very favourable seasons, were assessed at double the rate to that under large tanks. In short, the rates were most unequal in their incidence. There was very little *batayi* land in the taluk.

Uniform levy

The Chief Commissioner observed that the circumstances of Tumkur taluk, as described in Captain Grant's report, were exceptionally favourable as compared with those already settled. The density of population per square mile, *viz.*, 195, was in excess of the average, and the unculturable area, which included the

Devarayanadurga range of hills, was only 28 per cent of that of the whole taluk. From the report submitted, it was observed that the Government land actually under cultivation was 1,22,738 acres, whereas the revenue accounts for the year 1869-70 showed only 72,440 acres. It was clear from this discrepancy that a vast area of cultivation must have been concealed. The results of the settlement gave a revenue of Rs. 1,38,000 on the occupied area, being Rs. 13,070 in excess of the revenue realised in 1869-70 (exclusive of the local fund cesses which amounted to Rs. 12,750). The Inam lands in Tumkur taluk comprised 31 villages as already stated. In addition, there were Inam lands in Government villages to the extent of 19,615 acres and bearing a survey assessment of Rs. 21,800.

Pavagada taluk

The preparation for the settlement of the Pavagada taluk, which was originally in Chitradurga district, proceeded according to plan in the early part of 1872. Mr. E. Butcher was the officer in charge of classification operations and his report gave a general description of the tract and contained useful information regarding climate, soils and mode of husbandry. This taluk was bounded on all sides by the Bellary Collectorate, being connected on the north-west only by a narrow neck of land with the former Dodderi taluk. In length, it averaged about 30 miles, with a breadth of 20 miles. It was sub-divided into seven *maganis*, containing 154 villages, of which five were Inam with an area of about 560 square miles. The taluk was of an undulating appearance with rocky hills cropping up irregularly all over its surface. Assessment rates varied much in different parts of the taluk. The dry crop lands were comparatively little valued and the rates were, therefore, usually low. In gardens, the assessment was on the trees and not on the land. In converting rice lands into garden lands, it was usual to plant it with betel creepers. The full assessment was not levied on these till the fourth year, when the plants were in full maturity. The plantation generally lasted for 10 years after which it was rooted up. In respect of wet lands, the rates were usually low. Nearly the whole of the wet lands were held on *kandaya* (money assessment), the *batayi* system being in force under a few small tanks. The system of sub-letting of lands prevailed to a considerable extent in the Nidugal, Mugudalbetta and Ganghatta *maganis*, where paddy was extensively cultivated.

Complicated system

Pavagada had formerly constituted a part of the Chitradurga principality. During the time of the Nayakas, the system of assessment was full of complications. Assessment was imposed upon each plough or upon each well, or a certain assessment was arbitrarily announced for a certain field without measurement of land or classification of the soil. The revenue accounts of the taluk were in a very imperfect state and even the new accounts, although kept in more suitable forms and more easy for reference,

had been prepared on the faulty basis of the old accounts. About the year 1865, this position was greatly improved. In this taluk, there were comparatively few *kadim* or old rates for the simple reason that the *batayi* system was in full force and it was only in later years that the *nagadi* or money assessment supplanted the crop assessment. Under the old system, the area by survey was 1,65,007 acres, giving a revenue collection of Rs. 81,795 in 1870-71, the average rate then worked out being Re. 0-7-11 per acre. Under the new assessment (not including local fund), an increase of Rs. 10,154 was shown. The villages in the taluk were grouped into two classes, the first comprising 46 villages with a maximum dry crop rate of Re. 0-10-0 and 149 villages of the second class with a maximum dry crop rate of eight annas. For rice lands, a maximum rate of Rs. 6 was proposed throughout the taluk. For garden, the rate proposed was Rs. 12. The results of the settlement gave a total revenue of Rs. 91,635, the general average rate of assessment being Re. 0-8-11 per acre, showing an increase of Rs. 9,840 on the revenue realised in 1870-71, exclusive of the local fund cesses which gave Rs. 9,705.

In March 1876, the Chief Commissioner of Mysore issued **Koratagere** orders approving the revision of assessment in the **Koratagere taluk** taluk. The area of the taluk was 383 square miles of which the Government villages, which formed the subject of settlement, covered 333 square miles. The taluk was divided into seven *maganis* and contained 407 Government and 57 Inam villages. The population in 1876 was 53,774 or 161 to the square mile. The rates of assessment then in force were not based on any definite principle and the incidence of assessment in individual cases was very unequal. Attempts to bring these to one standard led to increase in some and reduction of assessment in several cases. The best areca gardens were assessed at from Rs. 30 to Rs. 48 per acre and rice lands producing double crops from Rs. 8 to Rs. 10 per acre. Rice lands bearing only one crop of rice were assessed at Rs. 4-8-0 per acre and the dry crop lands paid from five annas to Rs. 2-14-7 per *kolaga* of 3,200 square yards. The collections in 1873-74 amounted to Rs. 78,731. The realisations had risen gradually from Rs. 63,000 in 1853-54 to Rs. 81,500 in 1865-66, from which period there was a slight decrease, being Rs. 78,224 in 1872-73 and Rs. 78,731 in 1873-74. The steadiness of revenue during this latter period was attributed to the gradual disappearance of the *batayi* system under which the Government revenue necessarily fluctuated in respect of crops reaped on irrigated lands. The revenue of the taluk had increased during the previous twenty years by about 25 per cent, but the Survey Commissioner was of the opinion that considering the undoubted increase in population, the stimulus given by the very high prices, which prevailed during a part of that time, and the ensured steady demand for all exportable produce consequent on the opening of

the railway to Bangalore, the revenue of the taluk remained less changed than might have been expected. The realisations of revenue in 1872-73 with the average rates per acre from each class of land were as below :—

Description	Acres by survey	Collections in 1872-73	Average rate per acre
1	2	3	4
		Rs.	Rs.
Dry	78,451	40,823	0-8-4
Wet	8,756	37,401	4-4-4
Total ..	87,207	78,224	..

Moderate rates

It would be seen that these rates were very moderate, but the defect in the old system was want of definite rules in the imposition of the rates on individual fields. Captain Grant had pointed out that in six villages, *viz.*, Ramapura, Kurubarahalli, Baligunti, Seethakal, Gundagere and Chikkamuddenahalli wet lands, which did not differ materially in their productive qualities, had been assessed at such widely varying rates as Rs. 1-5-1, 2-6-3, 3-3-5, 4-13-4 and 20-0-0 and dry crop lands at Re. 0-2-1, 0-2-2, 0-8-2, 0-8-10, Rs. 1-4-4 and 1-6-6 without any regard to the capabilities of the soil. In this settlement, therefore, examples of considerable increases and decreases of the old assessment often occurred. In the village of Kurubarahalli, for instance, the old assessment was proposed to be raised by 245 per cent. But this apparently enormous increase was justified in view of the fact that the old rate was so low as Re. 0-2-2 and the revised rate was only Re. 0-7-5 per acre. There were also instances of the reduction of the old assessment by more than one-half. In this, Captain Grant was guided, in a great measure, by the survey rates already proposed for the neighbouring taluks of Tumkur, Madhugiri and Sira. The villages were grouped into four classes for all kinds of land in the manner shown below :—

I	Dry rate	Rs. 2- 2-0.
II	Dry rate	Rs. 2- 0-0.
III	Dry rate	Rs. 1-12-0.
IV	Dry rate	Rs. 1- 8-0.
	Rice rate	Rs. 8- 8-0. to Rs. 9-0-0.
	Gaden rate	Rs. 16-0-0.

The maximum dry rates ranged from Rs. 2-2-0 to Rs. 1-8-0 and the wet crop rates from Rs. 9 to Rs. 8-8-0. The standard taken was a little higher than that proposed for Madhugiri, as parts of Koratagere possessed superior advantages. In consequence, however, of average inferiority in respect of soil and water supply, the average rates obtained on rice and dry crops in Koratagere were less than those of Madhugiri. The proposed survey assessment in 1876 on the Government occupied lands exceeded the collections of 1872-73 by Rs. 11,273 or 14.4 per cent, and the Chief Commissioner gave his approval to the proposals.

In June 1875, the Deputy Commissioner of Tumkur district **Madhugiri taluk** wrote to the Revenue Survey Superintendent enclosing a copy of an order issued by Colonel Dobbs dated 23rd March 1855 regarding grants of garden lands virtually rent-free. The extremes of wet rate were 14 annas and 9 pies as against 2 annas and 4 pies and Rs. 1-2-8 per *kudu* in Madhugiri and Koratagere taluks, respectively, the usual rate in the latter being 4 annas and 8 pies, which was considered to be too low. The Deputy Commissioner was of the opinion that lands in Madhugiri were, as a rule, even superior to those in the other taluks. With regard to dry lands, the lowest rate in both taluks was the same, namely, 2 annas 4 pies per *kudu*, but the highest rates were Rs. 2-12-0 and Rs. 3-12-0. The nearness of water to the surface, especially in Madhugiri taluk, and the feasibility of excavating *talaparige* channels almost anywhere was of importance. But the point in favour of the agriculturists on the revision was that more care and labour had, for many years, been bestowed by them on the cultivation of their lands than in any other part of Mysore. They had doubtless good soil, climate and command of water to start with. But their own labour and capital had contributed to put them in advance of the rest of the district. The old assessment paid on all descriptions of land was Rs. 1,30,475 in the year 1873-74. The average rate on dry lands was Re. 0-9-11 and that on rice and garden Rs. 4-15-3. The survey assessment was fixed at Rs. 1,57,321. It can be noted from the above that the assessment on the irrigated lands (*i.e.*, garden and rice) was in the proposed revision of the rates, very slightly enhanced, the gross increase being less than 8 per cent. The increase principally was on the dry crop soils, the rates on which were increased from an average of Re. 0-5-11 to Re. 0-9-11 per acre. The old payments on the dry crop soils were very unequal. The whole of the Teriyur *magani* paid an average rate of Re. 0-3-2 only per acre and in individual villages, the rates varied from an average of Re. 0-13-0 to Re. 0-1-5.

The rates for Madhugiri taluk were, however, pitched lower than for Tumkur taluk, but while the latter had undoubted advantages of local position, roads, markets and the like, the lands in

Madhugiri were superior and more productive, and the water supply nearer the surface. The proportionate agricultural wealth in Madhugiri was considerably greater than in Tumkur. The taluk had an unlimited supply of vegetable manure which was wanting in Tumkur. All these helped to more than counteract the local position and advantages enjoyed by Tumkur taluk. The soil of the taluk was very good and favourable alike to wet, dry and garden cultivation. The wet crop soils were, however, considered very superior, and the best kinds of rice were grown in the tract. The water supply was copious. Besides the Jayamangali and Kundar rivers flowing through the taluk, and several tanks, there were any number of hill springs called *talapariyes* which afforded an abundant supply of water. The total area of the Government villages in the taluk (including five Amrit Mahal Kavals which extended to over 6,590 acres) was 2,41,587 acres, of which 1,50,190 were culturable and 84,807 unculturable. The average annual collections of the taluk for the previous 20 years commencing from 1854-55 were Rs. 1,30,841. The realisations, which in 1854-55 and the succeeding few years had amounted to a little over Rs. 90,000, had risen to Rs. 1,11,000 in 1858-59, on the abolition of the *batayi* system. Since then, the collections upto 1876 remained almost stationary at about Rs. 1,30,000. In the proposed settlement, the dry lands in the taluk were divided into three groups, having reference chiefly to the advantages of communication. There were 58 villages in the first group with a maximum rate of Rs. 2 per acre, 116 villages in the second at Rs. 1-12-0 and 108 villages in the third at Rs. 1-8-0 per acre. The first group consisted of those villages which were in the vicinity of Madhugiri town. In the second group were included those villages which were not so well situated as regards roads. The remainder of the taluk formed the third group. The minimum rate for dry crop was estimated at 1/9th of the maximum. Only one uniform maximum rate of Rs. 8 per acre was fixed for paddy lands as the advantages of position and climate were about the same throughout the taluk. The average actual rate imposed on these lands was Rs. 4-4-2 per acre and the minimum rate about 1/12th of the maximum. In 1873-74, the assessment was Rs. 1,30,641, and under the new assessment, it was Rs. 1,57,321. To this, a sum of Rs. 3,213 was added on account of the receipts from grazing and fruit trees and Rs. 821 on account of *jodi* on service Inam lands. The total collections under all heads for 1873-74 had amounted to Rs. 1,39,531 and under the new settlement, they came to Rs. 1,71,708, resulting in an immediate gross gain of Rs. 32,000 or 23 per cent.

Referring to the constant complaints that were made as to the frauds practised on the cultivators by the Shanbhogues at the time of the survey settlement, in the assignment of new numbers to their holdings, the Chief Commissioner considered that to

remove this cause of dissatisfaction it was desirable that each cultivator be supplied with a chit, giving the requisite details as to the area and assessment of his holding as determined by the survey and the number assigned to it. He did not understand why there should be any difficulty in doing this in company with the Revenue Officer of the district at the ordinary annual settlement, leaving the introduction of the new settlement to be deferred to the succeeding year, by which time the cultivators would have been able fully to understand the change contemplated.

In February 1879, proposals for the revision of the assessment of the Chiknayakanahalli taluk were taken up in respect of 294 Government villages. This taluk was very severely affected by famine. The classification had been completed before the famine. It was known for certain that the garden lands were much affected by the drought of the previous two years and that many of the trees had died. But people did not appear to have lost heart and the process of replanting was in progress. Considering, therefore, that the new assessment would not take effect by actual collection of revenue for twelve months, there did not appear to be any reason for making any material reduction in the assessment which would otherwise have been imposed. The revenue gradually and with some fluctuations had risen from Rs. 82,938 in 1851-52 to Rs. 98,395 in 1865-66. After 1866, there was a fall for two years with a partial recovery to Rs. 94,054 in 1869-70, a little above which point, the revenue remained with a remarkable steadiness upto 1875-76. The average collections of the five years ending with that year were Rs. 94,893. As to the rise and fall of the extent of the occupied area, there was absolutely no reliable information, the record of the area in terms of the Krishnaraja *khandies* being quite untrustworthy. A *bjavari* measure was one of value and not of the area, while the Krishnaraja *khandi* proper was the measure of an area. In some cases, it was found that for purposes of accounting, ancient *bjavari khandies* were directed to be converted into Krishnaraja *khandies* according to a certain arbitrary proportion. These were then called *bjavari Krishnaraja khandies*, but, were of course, as unreliable for the determination of areas as the original *bjavari khandies* from which they were deduced.

Chiknayakana-
halli taluk

The dry crop soils of the taluk were, on the whole, poor, being of shallow depth and of the grey sandy and gravelly kind. Good dark-coloured soil is seen occasionally in the valleys of the northern *maganis*, but it is only to the south, in the Dandinashivara and Koppa *maganis* that exclusive stretches of black and dark-coloured soils are met with. The stony dry crop soils of the north produce chiefly ragi, *same*, horsegram and oil-seeds. Jowar is sown in the better soils of the hollows. In the better soils of the south, are grown jowar and bengalgram with a little cotton. Two crops

Poor dry-crop
soil

are taken where the position is favourable. Rice is grown on the *tari* lands. The best gardens in those days were met with to the extreme north, both on the eastern and western borders in the neighbourhood of the rocky hills. The chief products were areca, betel creepers, plantains and coconuts. The areca gardens of the south-east were fairly good, but did not yield like those of Hagalvadi. There were extensive coconut gardens on the north-west, which were very productive. A very large area was cultivated on *batayi* system. The nominal rate for garden land was from 3 annas and 4 pies to Rs. 29-2-8 per *khandi*. When a garden was planted, the assessment was on the land as specified above till it came to bearing, after which areca *bagayat* was rated at from Rs. 23-4-4 to Rs. 72-11-3 per 1,000 trees or from 5 pies to one anna per tree. The nominal rates for *tari* were from Rs. 5-3-1 to Rs. 27-4-0 per *khandi*. For *kushki* (dry land), the nominal rates were from Rs. 1-1-4 to Rs. 74-8-0 per *khandi*.

The taluk was divided into three groups for purposes of assessment. The assessment on dry lands gave an average rate of Re. 0-3-7 per acre with a maximum rate of Rs. 2. The old collections on the same area gave an average of Re. 0-10-8. The proposed assessment, which was thus an increase of 33 per cent, was regarded as rather heavy for such poor soils. Considering, however, the general high prices of grain, the proposals were approved. The average assessment on rice lands was Rs. 3-15-8 per acre, with a maximum rate of Rs. 8. The total of the proposed settlement amounted to Rs. 1,10,351, being an increase of about Rs. 13,000 over the collection of 1875-76. There was, besides, an increase of about Rs. 4,000 in the local cess, the amount of which was, as usual, doubled by the survey. The settlement was approved in February 1879.

Former
Honnavalli
taluk

Administrative approval to the proposals for the revision of the assessment of the Honnavalli taluk (now Tiptur taluk) was given in February 1880. This taluk is one of the *maidan* taluks with few hills or jungles of any importance, but with an undulating ground consisting almost entirely of red soil. The taluk was irrigated by numerous rain-fed tanks and enjoyed a moderate rainfall. It was well provided with roads and markets, the weekly fair held at Tiptur being then the largest in the whole State. In regard to cultivation and other features, it shared more of the character of the Haranahalli and Chiknayakanahalli taluks than of the taluks to the east. There was very little sugarcane grown, but the taluk was rich in coconuts which were planted in irrigated as well as in unirrigated lands. Besides, the ordinary dry crops, ragi, *avare*, horsegram, oil-seeds, chillies and tobacco were also grown. The population, which was but sparse, suffered considerable diminution during the famine. The incidence of the proposed assessment was as follows :—

Description	Survey acres	Survey assessment	Past collections	Average rate per acre
1	2	3	4	5
		Rs.	Rs.	Rs.
Dry crop	60,798	48,770	37,347	0—9—10
Rice	1,858	8,039	53,595	4—4—8
Garden	16,857	52,337		1—12—7

The total of the settlement on the occupied lands, inclusive of the higher rate of local cess and of the irrigation cess merged in the assessment, amounted to Rs. 1,17,671 against Rs. 95,101, being the collections of the previous year. The increase of Rs. 22,570 represented the addition made to the payments by the cultivators who, however, were in return relieved from any payment of fees to the village officials. The survey assessment of the occupied lands (exclusive of the local cess) gave an increase of only Rs. 18,048; deducting the contribution of Rs. 3,799 to be made to the irrigation cess fund and the remuneration of village officers estimated at Rs. 8,000, the net increase by the settlement to the Government amounted to only Rs. 6,249.

Proposals for the revision of the assessment of the Government **Kunigal taluk** villages of the Kunigal taluk were sent to Government for approval in March 1881. The taluk had eight *maganis* or sub-divisions. These were Kunigal, Yedyur, Kottagere, Hulyurdurga, Koppa, Amruthur, Hutridurga and Byadarahalli. In all, there were 314 Government villages, 48 Inam villages and four *Kavals*. Kunigal is a comparatively level and open taluk, excepting towards the west and south-west, where the Hulyurdurga and Byadarahalli areas as well as a portion of the Hutridurga area are occupied by a continuation of the hill range which, entering Mysore near Midigeshi in the Madhugiri taluk, runs south through Madhugiri, Koratagere and Devarayanadurga, and in the taluk of Kunigal, it is represented by the heights of Hutridurga and Hulyurdurga. In these more wooded and hilly tracts, where the soils are poor and stony, tanks and irrigation were generally less common than elsewhere; but in the valleys and low lying places there is much moisture, and altogether, the country, although somewhat inaccessible, was not quite so barren as might, at first sight, be supposed from its appearance. In the centre, near Kunigal itself and to the west and north, generally, of the hills just described, between them and the Shimsha river, the country opens out; here, chains of tanks and long stretches of irrigated

land thickly occupied the surface and the quality of the soil here was better, but in no place it attained the character of what is usually known as "reghar" or black soil. In the dry lands were raised the dry grains common all over the district, ragi and beans being the staple crops. In the wet lands, paddy was grown with a fair proportion of sugarcane. The coconut and betel gardens greatly varied in quality. The water supply in this area was good.

The rates of assessment as stated by the Deputy Commissioner were low and a fear was expressed that much inequality in their incidence would be disclosed by a new survey and also that the extent of occupied land would be found to be very much understated in the accounts. The following were the average rates that were being actually paid :—

<i>Description of land</i>	<i>Acres by survey</i>	<i>Collection for 1879-80</i>	<i>Average rate</i>
1	2	3	4
		Rs.	Rs.
Garden	3,366	11,283	3-5-8
Rice	5,488	18,048	3-4-7
Dry crop	81,052	41,926	0-8-3

The distinction made between paddy and garden lands in the old accounts was only slight. The average rate had been almost the same in both cases, *viz.*, Rs. 3-5-8 and Rs. 3-4-7. It is not easy to trace back these nominal rates to their origin, nor would it serve any practical purpose to do so. The rates stated to be in existence before 1880, as given by Capt. Price, showed wide extremes, ranging in the case of garden land from about Rs. 1-8-0 to Rs. 9-8-0 per acre. In the case of paddy land, the rates were from Rs. 3 to Rs. 24 and in the case of dry land, from Re. 0-3-6 to Rs. 3-8-0. Capt. Price, who was asked to go into this question, stated that the rates on rice land were fixed by dividing the average value (under *batayi* system) of the crop in 10 years by the average area under cultivation in the same number of years. He also stated in his report that an extra levy was made in the event of sugarcane being grown. The *batayi* tenure was converted into *nagadi* in 1865-66, the amount collected in that year under *batayi* being Rs. 16,766 and in 1866-67, only Rs. 3,896. This conversion of the *batayi* into *nagadi* represented a new point of departure in the revenue management of the taluk. The

operation was one which, with the best of intentions on the part of those carrying it out, must have, in the absence of any survey, afforded opportunities for fraud. The collections bore ample proof of the failure of the operation. An actual average rate of Rs. 3-5-8 for wet lands (including both garden and rice lands) would surely admit of very considerable enhancement, while the average rate of only Re. 0-8-3 for dry crop land was far below what was considered fair in the taluk.

The collections under the proposed settlement, as against the collections of 1879-80, were as indicated below:—

		Rs.
Collections of 1879-80	..	71,257
One anna local cess	..	4,836
		<hr/>
Total under the old system	..	76,093
		<hr/>
Survey assessment of occupied lands	..	97,194
One anna local cess	..	6,874
		<hr/>
Total under new survey system	..	1,04,068
		<hr/>

The gross gain, leaving out any calculation of local cesses, was Rs. 25,937. From this sum, however, must be deducted the pay of village officers, which came to about Rs. 6,000. The net gain to Government, after deducting all charges, came to Rs. 17,667. The proposals were sanctioned by the Dewan in May 1891. The settlement, on the whole, showed a decided improvement over the past collections, though it did not exceed the high collections realised in some of the previous years under the *batayi* system and under the then prevailing high prices.

In May 1882, the Superintendent, Mysore Revenue Survey, Former Kadaba taluk sent proposals for the revision of the old assessment rates of the former Kadaba taluk (now Gubbi taluk). The taluk is situated in the middle of the district and is bounded by Tumkur taluk on the east and north, by Chiknayakanahalli, Honnavalli and Channarayapatna taluks on the west, and by Kunigal and Magadi taluks of Bangalore district on the south. At that time also, Gubbi was the headquarters town of the Kadaba taluk, situated on the Bangalore—Shimoga road, 12 miles to the west of Tumkur. Kadaba taluk was divided into eight *maganis* or sub-divisions. Almost all the villages are plain and open, the climate is healthy and the soil, for the most part, good. There are no hills, nor are there any perennial streams of any importance. The rainfall is moderate compared with that of Tumkur taluk, where the hills of Devarayanadurga precipitate more rain. The tanks in the taluk

were of ordinary size with the exception of those at Mallaghatta and Kadaba. The rates of assessment in the old days varied in every village and they were not fixed with reference to the productive quality of the soil, nature of irrigation or means of communication, markets and the like. The Superintendent of the Chitradurga Division, to which Kadaba was formerly attached, gave out the land on an assessment fixed on an average of the past 6 to 30 years' *batayi* revenue derived therefrom. About the year 1856-57, when the *nagadi* system was introduced in place of *batayi* throughout the taluk, some modifications were made in the then existing rates. Increase and decrease of the rates of assessment on the complaints of cultivators were of common occurrence in annual *jamabhandi* settlements. Since the formation of the district in 1862-63, changes in rates became few and far between. The old records show that the following rates were in existence :—

Description	Rate for Krishnaraja Khandi	
	From	To
1	2	3
	Rs.	Rs.
Irrigated under tanks	5—13—4	19— 9—0
Sugarcane	18— 3—0	35—13—4
Mulberry	5—13—4	11—10—8
Coconuts	6— 4—0	6— 4—0
Betel leaves	1— 7—0	10— 0—0
Plantains	6— 4—0	7— 4—8
Other vegetables	6— 4—0	17— 8—0
Under wells	6— 4—0	8—12—0
Dry crops	2— 4—8	60—0—0

Considering the position of the Kadaba taluk, its soil, population, roads and other advantages, the taluk was proposed to be divided into two groups, one consisting of Mayasandra, Kallur, Turuvekere and Dabbeghatta hoblies and the other of Kadaba, Gubbi, Hebbur and Chattanahalli hoblies. The incidence of the survey assessment in Tumkur was generally considered too heavy and unequally distributed in some places, so much so that the value of landed property had greatly decreased. Many of the valuable gardens and rice lands, which had been bought for good prices before the settlement, had been resigned, and the waste numbers were increasing every year in the *pad patrikas* and thus the revenue suffered. It was, therefore, strongly urged that

the mode of assessment adopted for Tumkur would not suit any part of the taluk under reference. The second group being on the borders of Chiknayakanahalli, Honnavalli and Kunigal taluks, the average rates of these taluks, which were already settled, were adopted. The average suggested for dry lands was from Re. 0-2-8 to Rs. 1-15-0, for wet lands between Rs. 1-12-0 and Rs. 6-14-0 and for garden lands from Rs. 1-12-0 to Rs. 12-10-8.

It is interesting to note what the Deputy Commissioner of the district, in a despatch to the Survey Superintendent, wrote; he stated: "I would avail myself of this opportunity to bring to your notice another point of importance. There are 41 Amrit Mahal Kavals attached to the Madras Commissariate Department measuring 3,613-12-15 *khandies*. Of this, 1,198-5-8 $\frac{1}{4}$ *khandies* are unassessed waste, while the remainder (2,415-7-6 $\frac{3}{4}$) bears an assessment of Rs. 19,360-11-9 per annum as per 1880-81 accounts. As the greater part of these *kavals* consist of superior land, raiyats of the adjacent villages take up every year portions here and there of these *kavals* for cultivation. Under the existing rules, the raiyats pay *kandaya* to the Mysore Government for the year in which the lands are cultivated and no rent when they are left waste. This course has not only caused fluctuations in the revenue but also affords room for frauds on the part of the *Kaval Survegars* and Shanbhogs." So, he recommended that steps might be taken to put an end to this system by resuming such lands and fixing, once for all, the rent to be levied on them.

For purposes of assessment, the taluk was divided into three groups, the first being the more favoured south-west portion, the second the great bulk of the level portion of the taluk and the third the remaining few villages of the same description which were more distant from the high roads. The rates of assessment adopted for lands of all descriptions were fair, the maximum fixed for well gardens being Rs. 6. The averages for dry crop did not exceed Re. 0-13-0 and for paddy Rs. 3-12-4. The garden average was Rs. 3-13-11. The total of the survey settlement showed an increase of about Rs. 23,000 over the past collection. The collection in 1880-81 was Rs. 99,598 and the new proposals estimated the revenue to be Rs. 1,23,129. Deducting certain cesses and collection charges, the net increase to Government was not very considerable. Besides the usual large extent of dry arable waste it was also observed that there was, under wet lands, an extent of waste nearly equal to the area under cultivation; on going through the statement of individual villages, it was also noticed that the whole or the greater portion of the area under several of the tanks was lying waste. The Deputy Commissioner of the district was asked by the Government to give his special attention to this aspect and was directed to take steps to put all the tanks in a state of thorough repair.

FIRST REVISIONAL SETTLEMENT

The cardinal principles of revisional settlement were stated in Section 115 of the Mysore Land Revenue Code, 1888, the main provisions being that the revised assessment be fixed with reference to general considerations of the value of land, soil or situation, prices of produce or facilities of communication and improvements of the land made from time to time. The *raiyatwari* tenure with the assessment fixed for a period of thirty years, obtained all over the district, except in the case of alienated villages and lands which were held by the owners rent-free or on partial assessment according to the terms of the grant in each case. Details of the first revisional settlement (*i.e.*, second settlement) were not available in respect of all the taluks. A study of what was available is presented in the following paragraphs.

Madhugiri
taluk

According to a report submitted on 23rd September 1914 by the Superintendent of Revenue Survey and Settlement in Mysore, the number of Government villages in the taluk was 282. The old grouping of villages was retained intact. The old maximum of Rs. 16 for tank-fed gardens was reduced to Rs. 12. The dry maxima under the revision proposals was raised by 8 annas, 7 annas and 6 annas for the 1st, 2nd and the 3rd groups, respectively. The old maxima were themselves moderate in character and the new maxima compared quite favourably with those adopted in the Koratagere taluk and more so with those taken for the Tumkur taluk. In the case of wet lands, it was proposed to do no more than to lift the old maximum of Rs. 8 to Rs. 9. A percentage of 12.5 was added to the old maximum. The effect of the new rates was that the revenue, which was Rs. 1,68,457 at the time of the original settlement, increased to Rs. 1,87,648. The net total increase was 10.48 per cent. This increase was shared almost equally by the dry and the wet lands, while the amount on the *bagayat* or garden lands remained practically unchanged. This circumstance is rather unusual. So much has been said of the sacrifice of *bagayat* revenue at revision settlements that a few facts, by way of recapitulation of the unique circumstances of the gardens of Madhugiri taluk, may be given. The first significant fact about them was that the qualities of the soil, the character of the water supply and the moderateness of the old assessment had all combined to bring about an increase of 757 acres in the aggregate garden area, inclusive of both occupied and waste lands. The average rate had, under the proposed arrangement, been reduced by six annas and nine pies. The old maximum wet rate, which was the same in all the groups, was raised by one rupee as was done in the revision settlement of the Tumkur and Koratagere taluks, while the maximum rate for garden lands was proposed to be reduced from Rs. 16 to Rs. 12 per acre. Both the Revenue Commissioner of the State and the Deputy Commissioner of

Tumkur district were of the opinion that the proposals of the Superintendent of Revenue Survey and Settlement were, on the whole, fair. The revised rates were brought into force in 1916-17 with the usual guarantee of thirty years. The order of the Government, dated the 9th February 1916, contained some significant facts about the actual revenue collections. The order said: "The taluk has, on the whole, improved in prosperity since the original settlement, though the progress was greatly impeded by the famine of 1877-78, and the revenue collection, which decreased from Rs. 1,50,899 in 1877-78 to Rs. 1,23,017 in 1881-82 had again risen to Rs. 1,69,845 in 1909-10".

According to the re-survey, the total extent of lands in the taluk was 3,76,225 acres or 176 acres more than what had been recorded at the time of the original settlement. Owing to the peculiar condition of the taluk, the very moderate fertility of the soil in general and the scantiness of annual rainfall, which varied, on the average, from 19.17 inches at Sira, the headquarters of the taluk, to 22.15 inches at Bukkapatna in the south-west and 21.67 inches at Baragur in the north-east, the original rates had been fixed very low. The principles upon which they had been based were adhered to, as much as possible, in the revision settlement also, with the result that in spite of considerable improvement in the material condition of the tract since the last settlement, the new proposals provided for a total increase of only Rs. 6,086 or about 5 per cent over the collections of 1906-07. The tract suffered severely from the great famine of 1876-78. Its population, which according to the census of 1871, had been 71,762, had fallen to 49,611 at the time of 1881 Census. Since then, however, the population steadily increased and numbered 74,034 in the 1901 Census. Along with the increase of population, there was also then an improvement in the material resources of the people, especially of the agricultural classes. Considerable attention had also been paid to the development of the irrigational resources of the tract. Almost every village of any importance was having at least one tank of its own. Seventeen tanks yielded a revenue of more than Rs. 1,000 each. Of these, two were constructed after the introduction of the original settlement and two others were improved. The Public Works Department spent about four and-a-half lakhs of rupees in restoring and improving the tanks in the tract. The value of land had also increased and the tract had benefited by the general rise in prices of agricultural produce. The result was that in spite of the unfavourable anticipations at the time of the original settlement and large relinquishments of land during the great famine, there had been a satisfactory increase in the occupied area, which, at the time of the original settlement, had been 1,19,007 acres. This increased to 1,43,198 acres according to the re-survey. The expansion was most noticeable under garden cultivation, being as much as 1,417 acres.

For purposes of assessment, the villages in the taluk were classified into four groups. The maximum dry crop rates for these groups were Rs. 1-10-0, 1-8-0, 1-5-0 and 1-0-0, respectively. The wet maximum rate was Rs. 9 for groups I and II and Rs. 8 for groups III and IV as at the original settlement. The maximum rate for gardens was reduced from Rs. 16 to Rs. 10. The very liberal policy adopted in the case of gardens, resulted in a decrease in the total assessment by Rs. 11,334 or more than 20 per cent. The old assessment, as per former survey, was Rs. 1,22,751 and as per revision survey Rs. 1,28,837. The revised rates resulted in an increase of Rs. 6,086 or five per cent over the collections of the year 1906-07, which was the year of the highest revenue, exclusive of the miscellaneous revenue which amounted to Rs. 7,461. The bulk of this amount was levied as water rate on dry lands converted into wet under new irrigation works, which were brought on to *akarbund*. No doubt, this was not a recurring item of revenue. If the miscellaneous revenue was added to the land revenue collection of 1906-07, the small increase would disappear and the net result would be a loss of Rs. 1,370 or one per cent. Notwithstanding the decrease of 10,531 acres in the dry area, the proposed dry rate was to bring an increase of Rs. 8,473 or 22 per cent over the collections for 1906-07, which were the highest since 1910-11. The new rates took effect from the year

Pavagada taluk

By an order dated the 21st September 1909, the Government sanctioned the revision proposals in respect of Pavagada taluk. At the time of the revision settlement, there were 16,572 new or re-survey numbers against 14,334 original survey numbers, showing an increase of 2,238 or 16 per cent. This increase was due to the measurement of new roads made during the currency of the settlement and of wet lands below new tank into survey numbers of two to five acres in extent. The dry arable area had decreased by 4,333 acres due to the conversion of dry into wet or garden land or to the transfer to the unarable head, when taken up for new roads or tanks or other public purposes. The wet lands showed but a small increase in spite of additions to irrigable area under new tanks, as some of the lands, originally classed as wet, were classed as garden lands owing to the additional protection they had acquired from wells sunk during the currency of the settlement or as dry when water supply had failed. The garden area showed a satisfactory increase of 1,106 acres, owing to the transfers, at the time of re-classification from wet lands, for reasons stated above, and conversion of dry into garden lands. Abandoned gardens under tanks or channels were in some cases transferred to the category of wet lands due to altered conditions of water supply. Every survey number was subjected to careful scrutiny both in the field and at headquarters. The boundary marks of every survey number were carefully examined, the

missing ones being replaced according to original measurement. This last but important item of work absorbed the lion's share of the attention of the survey staff.

By the former settlement, as per collection in 1905-06, the total revenue was Rs. 87,654 and by revision, it was Rs. 89,929. The average rate per acre for the whole tract was raised from Re. 0-8-0 to Re. 0-8-2, with only an increase of two pies per acre. There were only five instances in which the increase by revision exceeded the limit of 66 per cent. At Bugadur (No. 55 of group I), the revenue was raised by 133 per cent. Originally, the place had three acres of wet land. It had, at the time of revision settlement, 178 acres of wet land due to the construction of a new tank in the village. For a similar reason, Jalodu (No. 34), Kamanadurga (No. 64), Kyathaganakere (No. 70), all of group II, showed an increase of 13,297 acres and 94 per cent owing to extension of wet cultivation. Bomanagathihalli (No. 29 of group II), where the revenue was raised by 314 per cent, had then only 47 acres of dry land, whereas at the time of revision, it had 235 acres under occupation. The taluk had shown other indications of prosperity, such as, a rise in the value of the land and an increase in the number of houses and the quality of agricultural stock.

During the original settlement of 1876, the taluk had consisted of 404 villages, but soon after the settlement, many of the smaller villages were combined together for administrative convenience and the total number was reduced to 330. In 1881-82, the taluk was broken up and a sub-taluk was formed with 140 villages. There were 20,156 new or re-survey numbers as against 18,793 original survey numbers showing an increase of 1,363 numbers or 7 per cent. By the former survey, the assessment was Rs. 99,846 and by revision survey, it was Rs. 1,03,939. The net increase of Rs. 4,093 for the whole of the taluk worked out to four per cent on the collection of 1908-09, inclusive of miscellaneous revenue. Taking the various descriptions of land in detail, the average rate for dry land showed an increase of Re. 0-1-8 per acre. The incidence of these moderate increases in the dry rates did not give rise to any complaints. The average wet rate showed an increase of Re. 0-2-6 or only 4.8 per cent over the average rate of the original settlement. These enhancements were ascribed not to any increase in the wet maxima, for that was avoided, but to the reclassification of water supply. The average garden rate for the whole tract showed a substantial decrease of Rs. 1-3-6 per acre or 19 per cent. The new proposals from the Superintendent, Revenue Survey and Settlement to the Government, dated the 15th October 1912, envisaged a total assessment of Rs. 1,03,939. The adequacy of this increase was open to question in the case of a tract with a flourishing population and agricultural resources,

Koratagero
taluk

greatly improved and extended by new irrigational works. But the fact had to be kept in mind that the settlement was one of a fixed character, that is to say, the assessments fixed were to be levied in full in good seasons. On balancing these facts, it was apparent that the rates proposed were fair and reasonable. The Government approved the proposals and the new rates came into force in 1914-15.

Other taluks

The re-survey or revisional settlement was introduced for 126 villages of the Chiknayakanahalli taluk in 1905-06. In 1920, another 72 villages of the same taluk were brought under the new settlement. In 1920-21, re-settlement of the rest of the villages was completed. The total revenue demand for the year 1922-23 was Rs. 1,82,018-3-10 and for 1923-24, it was Rs. 1,82,924-14-11. The new settlement in respect of Kunigal taluk was introduced in 1921-22 and the land revenue proper, at the time of the revision, was Rs. 1,37,681. The revisional settlement relating to Tipturn was completed by 1921-23. The total cultivable area of the taluk, at the time of re-survey, was 2,00,565 acres. As the area of the Turuvekere taluk was also included in Tipturn taluk at that time, the total revenue was Rs. 2,11,768. The revisional settlement in Tumkur taluk was introduced partly in 1910-11 and partly in 1922-23. The revenue demand for 1923-24 was Rs. 2,92,373-14-10. The revisional settlement came into force in Gubbitaluk in 1910-11 and the revenue demand at the time was Rs. 2,06,952.

SECOND REVISIONAL SETTLEMENT

The *vayavari* system prevailing in the district is based on a thorough survey, soil classification and settlement of the assessment of each holding. With the abolition of all Inams, the ex-Inam villages have been subjected to a cadastral survey. The detailed survey work of these ex-Inam villages has since been completed and the *hissa* survey work is in progress. The survey was being conducted, until recently, by chain and cross staff method. In a recent circular, however, the Government have put into effect the plane table method instead of the chain and cross staff method. Up to 1965-66, (*i.e.*, prior to second revisional settlement) the rates of assessment, which were in force in Tumkur district, were as shown below:—

Rs. As.	0-12	to	2-12	Dry	..	..	..	Group I
	6-0	to	9-0	Wet				
	8-0	to	12-0	Garden				
Rs. As.	0-10	to	2-10	Dry	..	..	..	Group II
	8-0	to	9-0	Wet				
	8-0	to	12-0	Garden				

			Rs. As.		Rs. As.
Group III	..	..	Dry	1-5	to 2-8
			Wet	7-8	to 9-0
			Garden	9-0	to 12-0
Group IV	..	..	Dry	1-0	to 2-4
			Wet	8-0	to 9-0
			Garden	10-0	to 12-0
Group V	..	..	Dry	2-0	} In respect of Tumkur taluk only.
			Wet	8-0	
			Garden	12-0	

As the guaranteed period of settlement rates in force in all the taluks had already expired, reclassification operations for the purpose of introduction of second revisional settlement (*i.e.*, the third settlement) were taken up in the district, commencing with Tiptur taluk, in the year 1958 and the work was completed in all the taluks of the district in 1963. According to the previous settlement procedure, the unit of settlement was more or less a taluk or occasionally a group of villages forming a portion of the taluk. As revision of assessment was over-due in almost the entire State, if the old procedure were to be followed, it would have taken a long time to complete the work; further, under the old system, the taluk being the unit of settlement, other rational considerations like physical configuration, homogeneousness of the tract, rainfall, etc., were, many a time, left out in the fixation of rates for different taluks.

In accordance with the recommendations of the Taxation Enquiry Committee, therefore, the Government revised the procedure which is as laid down in the new Mysore Land Revenue Act, 1964. According to this procedure, the entire State is divided into zones, based on physical configuration and other such conditions, *viz.*, rainfall and climate, principal crops and soil characteristics, so that the entire area in a zone could be rightly considered as one unit for the application of land revenue. Each zone may comprise not only a group of taluks in the same district, but also areas of different districts. As already stated, after the formation of the new Mysore State, a uniform land revenue law was framed and it was enacted as the Mysore Land Revenue Act, 1964. Chapter X of this Act prescribes the procedure for conducting the revision settlement operations, the salient features of which are as stated below.

The Settlement Officer appointed for each zone for conducting an enquiry into the factors mentioned in Section 116(2) of the Act is required to form groups in each zone on the basis of four main factors, namely, (1) physical configuration, (2) climate and

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rainfall, (3) yield of principal crops and their prices and (4) soil characteristics. He is also required to take into consideration the following features in forming the groups :—

- (i) marketing facilities,
- (ii) communications,
- (iii) standard of husbandry,
- (iv) population and availability of labour,
- (v) agricultural resources,
- (vi) variation in the areas of occupied and cultivated lands during the previous thirty years,
- (vii) wages,
- (viii) ordinary expenses of cultivating principal crops, including the wages of the cultivator for his labour in cultivating the lands, and
- (ix) sales of lands used for purposes of agriculture.

The Settlement Officer has to collect the necessary information in respect of all these above points from respective departments and by spot study. As regards the yields of principal crops, on the basis of which he has to propose standard rates, the information is collected by conducting crop-cutting experiments, if the crops are standing at the time of enquiry or on the basis of crop-cutting experiments conducted by the other departments. On ascertaining the average yield of principal crops in each group, under each class of land, namely, dry, wet, garden and plantation, the cash value per acre is arrived at. 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 revised standard rates to the Deputy Commissioner of the district concerned. The standard rates proposed in the report are notified in the *chavadi* of each village and the settlement report is published calling for objections, if any, within a period of three months from interested persons. The objections so received are, after hearing the objectors, if so desired by them, transmitted by the Deputy Commissioner to the Government through the Commissioner for Survey, Settlement and Land Records, along with his remarks on each objection. The settlement reports, together with the objections, are then laid before each House of the State Legislature, and after both the Houses approve them, with or without any modifications, by a resolution moved in this behalf, the State Government passes orders in conformity with such resolution. The Government will then notify the standard rates as approved, in the official Gazette, indicating the date from which these rates will come into effect. On the basis of this notification, the Deputy Commissioner of the district will notify the revised rates in the village *chavadi*.

The taluks of Tumkur district have been put under three **Zones and zones**, namely, Zone Nos. V, VII and VIII, each zone having the **groups** following taluks, along with some taluks of other districts :—

<i>Name of Zone</i>	<i>Name of Taluks</i>
1	2
No. V	Sira, Madhugiri and Pavagada and 4 taluks of Chitradurga District.
No. VII	Tiptur, Turuvekere and Chiknayakanahalli and two taluks of Hassan District.
No. VIII	Kunigal, Gubbi, Tumkur and Koratagere and five taluks of Bangalore District.

The numbers of villages coming under each group are as given below :—

<i>Name of Taluk</i>	<i>No. of villages in each group</i>				<i>Total No. of villages</i>
	I	II	III	IV	
<i>Zone No. V.—</i>					
Sira	40	51	159	250
Madhugiri	321	..	321
Pavagada	144	144
<i>Zone No. VII.—</i>					
Tiptur	230	..	..	230
Turuvekere	244	..	..	244
Chiknayakanahalli	234	..	..	..	234
<i>Zone No. VIII.—</i>					
Kunigal	315	..	..	315
Gubbi	345	..	..	345
Tumkur	396	..	..	396
Koratagere	251	..	..	..	251

The revised standard rates, which were worked out at 4 per cent of the cash value of the average yield per acre in respect of

all the three zones and which were brought into force with effect from the revenue year 1965-66, are as follows :—

Sl. No.	Zone No.	Group No.	Standard Rates		
			Dry land	Wet land	Garden land
			Rs. P.	Rs. P.	Rs. P.
1.	V	.. I	2—27	8—32	11—52
		.. II	1—69	8—32	11—52
		.. III	2—45	10—59	12—80
		.. IV	1—36	8—32	11—52
2.	VII	.. I	3—13	13—21	12—23 to 13—68
		.. II	3—13	10—76	12—23 to 13—68
		.. III	3—06	9—88	7—68 to 9—88
3.	VIII	.. I	3—40	9—60	5—12 to 19—20
		.. II	3—20	11—84	7—68 to 22—40
		.. III	2—32	8—44	3—84 to 16—00

On the implementation of these new rates, the amount of land revenue in the district rose up to Rs. 21,04,721-71 from Rs. 17,75,245-44 as per details furnished below :—

Zone No.	Amount of assessment as per previous settlement		Amount of assessment as per revision settlement	
	Rs.	P.	Rs.	P.
V	..	..	4,56,694—33	5,27,514—43
VII	..	..	5,28,163—11	8,12,449—39
VIII	..	..	7,90,388—00	7,64,757—89
	Total	..	17,75,245—44	21,04,721—71

The amount of land revenue assessment shown in column 3 does not, however, include the amount of water rate. The wet assessment levied previously on lands irrigated by tanks, etc., was removed from land revenue with effect from 1965-66 and in its place, a separate water rate was levied on such lands.

The application of the sanctioned standard rate to each individual holding has slightly differed from that followed in the previous settlement in so far as the preparation of *jantri* or the ready-reckoner is concerned. In preparing the *jantries*, only the soil classification value in respect of dry lands and soil classification and water class in respect of wet and garden lands were taken into consideration this time and not the distance of the field from the village site and population of the village, which had been taken into consideration during the previous settlement. The rate applicable to each holding is worked out in the *kayamdar taktha* along with assessment to be levied on each holding. In addition to *kayamdar taktha*, two other registers, *viz.*, *akarbund* and *phaisal patrak* are prepared for the introduction of the revision settlement. The *akarbund* contains particulars regarding the total area of the holding, *phut kharab* (reserved and unreserved), extent of areas under dry, wet, garden and plantation categories and also rate and assessment on each class of land. The areas of wet and garden lands under Government source of irrigation are shown separately in the *akarbund*. According to the present system, the assessment is not differentiated into *katcha* (tentative) *akar* and *pucca* or *kayam* (final) *akar*, but the assessment worked out is final. The *phaisal patrak* contains particulars regarding the total area of the holding, *phut kharab*, cultivable areas, the total assessment and the names of the holders. The records are prepared by the Survey Department and the copies of *akarbunds* and *phaisal patraks* are sent to the Tahsildars concerned for giving effect to the revision settlement.

**Application of
revision
settlement**

The duty of collecting the assessed revenue is the special responsibility of the Tahsildars, Revenue Inspectors and Village Accountants. The revenue authorities have powers to fix convenient dates for the payment of the assessment. In normal years, the land-owners cannot project excuses for delayed or irregular payment of revenue and the Deputy Commissioner of the district has powers to get the harvested crops of defaulters released for sale. The authorities will then collect the revenue dues from the sale proceeds. The Mysore Land Revenue Act, 1964, gives enough powers to the revenue authorities to declare defaulters and proceed against them according to law. The Deputy Commissioner has powers even to take possession of the entire village for non-payment of tax and appoint special officers to collect the dues. Statements showing the land revenue demand, collection and balance of each taluk of the district for

**Land Revenue
collection**

the years 1964-65, 1965-66 and 1966-67 are appended at the end of the chapter. There has been a progressive increase in the land revenue demand over the decades as could be seen from the following figures :—

1891-92	..	..	Rs. 11,04,193
1895-96	..	..	Rs. 12,98,881
1913-14	..	..	Rs. 15,00,108
1924-25	..	..	Rs. 15,19,208
1959-60	..	..	Rs. 28,91,598
1965-66	..	..	Rs. 30,12,577
1966-67	..	..	Rs. 38,89,180

**Remissions of
land revenue**

There has been a liberalisation of the remission rules in recent years, which indicates a gradual departure from the previously accepted view that as the assessment is based on the average conditions during a levy period, including good as well as bad years, the cultivator is not entitled to relief in years during which the crops suffer on account of the adverse seasonal conditions. There were no specific remission rules prior to 1922 and when occasions for grant of relief did arise as in 1908-09, the Government passed special orders for the occasion. The first rules regarding grant of suspensions and remissions on account of adverse seasonal conditions were issued on 4th February 1922. These rules were mainly based on the Bombay system and provided that when owing to failure of rains throughout a tract or any tank did not receive an adequate supply of water and more than half the area under it was left uncultivated or, if cultivated, yielded a crop of not more than four annas in the rupee, the recovery of half the wet assessment on all wet lands under it should be suspended.

This suspended assessment was to be collected during the following year unless there was a failure of crop in that year also, in which case it was to be remitted. These rules were revised from time to time.

In July 1934, a committee of officials and non-officials was appointed by the State Government with instructions to make a rapid enquiry into the extent to which the fall in the price of agricultural produce in previous years had affected the resources, debt obligations and credit facilities of the land-owning and cultivating classes in different parts of the State and to report upon the nature and extent of the assistance that might be given to relieve them from the difficulties caused by the depression. The majority report of the committee did not recommend any reduction in the land assessment though liberalisation of the remission rules and grant of facility to pay the assessments by

instalments were recommended. This was accepted by the Government and appropriate rules were framed.

Upto the year 1939, the remission rules had no provision for the remission of dry assessment on account of loss of crops arising from the failure or insufficiency of rains. In tracts, which suffered badly from drought, the Government were sanctioning suspension of revenue and even remission of a part of the demand as a special concession outside the rules whenever occasion demanded. For the first time, provision for the remission of assessment on dry lands was incorporated as per a Government Order dated 29th July 1939. These rules authorised the Deputy Commissioner to grant suspension of one-fourth of assessment if, throughout any tract, there was a partial or total failure or destruction of crops on account of drought or other cause, the suspended revenue being normally collected in the following year along with the assessment of that year and remitted altogether if the crops had failed. A hobli in the taluk is to be treated as a tract for purposes of suspension of dry assessment. Under Section 147 of the Mysore Land Revenue Rules, 1966, the Deputy Commissioner is authorised to enquire into any partial or total failure or destruction of crops, on account of drought or any other cause. He has also to conduct crop-cutting experiments. After this procedure, he will determine the question of suspension or remission of land revenue.

LAND REFORMS

The problem of tenancy arises when the land owner lets out his land to someone else, who then becomes the tenant, on terms defined by contract or custom and usage. The distinction between such a tenant and a mere agricultural labourer is quite clear. The latter receives a fixed wage and works under the supervision and control of the employer. He has no right to the land and is not directly concerned with the produce. He merely does his allotted job in return for the wages and his responsibility ends there. But a tenant works on his own. He agrees to pay the land-owner a certain cash rent or, more often, a specified share of the produce. He utilises his own labour, also that of the members of his family, and in busy seasons or otherwise as need arises, employs hired labour to assist him. The land-owner, sometimes, may supply some capital and equipment. He takes no interest at all in agricultural operations. A tenant thus is not only his own manager, but is also in a way an entrepreneur. His reward fluctuates according to the crops he obtains and the prices they fetch. In course of time, many disputes arose over the rights of tenants and the benefits to be shared between them, and the problem of tenancy became acute.

**Relationship
between land-
lord and tenant**

A Committee was appointed in 1948 for suggesting measures for the revision of the land revenue system in Mysore. Through a questionnaire, facts and opinions were elicited from the public regarding the seriousness of the tenancy problem in Mysore. A few even went to the extent of saying that the tenants were actually dictating terms to the landlord and that protection, if any, should go to the landlords and not to the tenants. Cultivation of lands by tenants was prevalent more in the channel areas and the *jodi* villages. The committee came to the conclusion that it would be better to make some attempt to foster a good relationship between the landlords and tenants by a simple legislation which would ensure a fair deal to the tenant and make him feel contented. At the time of the committee's report in 1950, there was no separate law on tenancy in the old Mysore State. Though the provisions of the Transfer of Property Act (Act IV of 1918) relating to leases had not been made applicable by a notification under Section 117 to agricultural leases, the courts of law applied them to such leases on grounds of justice, equity and good conscience. The only other provision governing the relationship between the landlords and tenants were in Chapter VII of the Mysore Land Revenue Code, 1888. This was enforced only in respect of tenants of alienated villages.

According to the Mysore Tenancy Agricultural Land Laws Committee Report (1958), there were in the district 1,46,964 holdings covering an area of 11,36,365 acres. Out of this, 81,508 holdings with an area of 1,95,385 acres were in the range of below five acres for each holding. Another 34,982 holdings with an acreage of 2,45,237 had from five to ten acres per holding. This indicated that a large proportion was in the hands of small holders. (See Chapters IV and IX for more details). The total area leased out under various tenancies in the district was only 89,018 acres, being 7.83 per cent of the land owned. There were, in 1958, 8,23,683 owner-cultivators, 40,471 tenant-cultivators, 62,924 agricultural labourers and 35,831 non-cultivating owners. The absentee landlords, who formed the non-cultivating ownership class, formed only 3.1 per cent to the total population of the district. The tenant class in this district, numbering only 40,471, needed protection so as to ensure economic security and social status for them.

**Mysore Tenancy
Act, 1952**

The First Five-Year Plan indicated as to how best to tackle the problem of tenancy by recourse to legislation. The recommendations of the Planning Commission aimed at security of tenure for the tenants and the regulation of rents. Before the enactment of the Mysore Tenancy Act, 1952, the rights of tenants were regulated by the Mysore Land Revenue Code, 1888. Under this Code, there were two classes of tenants with permanent rights,

namely, *kadim* tenants—only in respect of Inam lands—and permanent tenants in both alienated and Government villages. Under the Mysore Tenancy Act of 1952 and the rules made thereunder, the tenants in possession of lands at the commencement of the Act were given a period of five years and were liable to ejection at the end of that period unless the landlord allowed them to continue. Tenants, who had been in continuous possession for a period exceeding 12 years before the 1st April 1951, were given further security in that the landlord could eject them on the ground of personal cultivation, only from a part of their holding, *i.e.*, the landlord could resume only half the area from a tenant holding 10 acres or less. In the case of tenants holding more than 10 acres, the land-owner could resume 50 to 75 per cent of the tenancy area. At the time of the formation of the new Mysore State in 1956, a Bill to amend the Mysore Tenancy Act, 1952, was before the Legislature of the former Mysore State. In view of the new development, pending adoption of a comprehensive and uniform measure for the new Mysore State, the Mysore Tenancy Act, 1952, was amended by an ordinance dated the 11th March 1957, continuing all leases where the period of five years had expired, and also requiring that surrenders of land should be in writing and duly verified and registered in the office of the Tahsildar. The land surrendered was to be taken under Government management and was to be leased out to Co-operative Farming Societies, agricultural labourers and other agriculturists.

After the formation of the new Mysore State, there was a **Further reforms** persistent demand for appointing a Land Reforms Committee to go into the complex question of land reforms in all its details. Accordingly, the Mysore Tenancy Agricultural Land Laws Committee was appointed on the 10th May 1957 for examining the existing tenancy and agricultural land laws and to make suitable recommendations. The Committee went into the question of fixation of rent, security of tenure, right of resumption of land by landlords for personal cultivation, right of purchase by tenants and payment of compensation to landlords, ceiling on land-holdings and other cognate matters. The Committee, after fully examining all these aspects, submitted its report in 1958. The Government then introduced a Bill called the Mysore Land Reforms Bill, 1958, in the Mysore Legislature. After a general discussion, the Bill was referred to a Joint Select Committee of both the Houses consisting of 46 members. The Joint Select Committee held various sittings, heard witnesses, considered a number of representations, comments and memoranda. The Committee also considered 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 on 25th March 1961. The Mysore Legislative Assembly discussed the report and adopted the Bill in September 1961 and the Mysore Legislative Council (Upper House) in November 1961. The Bill received the assent of the President of India on the 5th March 1962. However, as it was found 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 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 is 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:—

<i>Class of land</i>	<i>Ceiling area in acres</i>
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 land. 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 channel area (*nala pradasha*) 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 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 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. The appellate authority is the District Judge. Any question of law is to be decided by the High Court of Mysore.

**Consolidation
of holdings**

The Mysore Tenancy Agricultural Land Laws Committee observed in its report (1958) that the implementation of the provisions regarding the right of resumption, especially by holders with less than a family-holding, may result in the creation of fragments. As it was not in the interests of efficient agriculture

to allow fragmentation in future, the Committee suggested that where the exercise of the right of resumption would involve the formation of a fragment, such fragment should go to the person who is entitled to the larger part. Keeping these suggestions in view, a uniform measure to consolidate the holdings, called the Mysore Prevention of Fragmentation and Consolidation of Holdings Act, 1964, was adopted. Effective steps are now being taken to check fragmentations as far as possible.

The voluntary land-gift movement launched by Acharya **Bhoodan** Vinoba Bhave has had its impact on the people of Tumkur district also. The Mysore Bhoodan Act, 1963, was enacted in the State to remedy certain defects in the transfer of lands to the grantees under the Bhoodan movement. According to the details furnished by the Chief Executive Officer, Mysore Bhoodan Yajna Board, 1,122 persons had donated about 2,710 acres of land, including 17 acres of wet land, in Tumkur district, as on the 1st October 1968. Of these 2,710 acres, 298-24 acres (including 5-19 acres of wet land) were in Chiknayakanahalli taluk, 211-36 acres in Koratagere taluk, 593-06 acres in Madhugiri taluk, 793-39 acres in Pavagada taluk, 431-13 acres in Sira taluk and 151-12 acres (including 5 acres of garden land) in Tiptur taluk. The statement given below shows the extent of lands donated in the several taluks of the district upto 1st October 1968 :—

Sl. No.	Name of Taluk	Extent of land donated (in acres and guntas)				No. of donors
		Garden land	Wet land	Dry land	Total	
1.	Chiknayakanahalli	0—15	5—19	292—30	298—24	275
2.	Gubbi ..	1—00	6—00	88—08	95—08	48
3.	Koratagere ..	0—05	0—05	210—36	211—06	78
4.	Kunigal ..	0—10	4—31	75—21	80—22	40
5.	Madhugiri ..	..	0—19	592—27	593—06	135
6.	Pavagada ..	..	..	793—39	793—39	131
7.	Sira ..	..	0—20	430—33	431—13	253
8.	Tiptur ..	5—00	..	146—12	151—12	110
9.	Tumkur ..	..	..	51—03	51—03	43
10.	Turuvekere ..	0—04	..	4—02	4—06	9
	Total ..	6—34	17—14	2,686—11	2,710—19	1,122

Out of the total extent of 2,710-19 acres gifted, 394-37 acres had been distributed among 37 landless families in the district upto 1st October 1968. Twenty-six *danapatras*, involving an extent of 83 acres and 25 guntas, all in Madhugiri taluk, have been regularised.

OTHER TAXES

Besides land-revenue, there are other important taxes like sales tax, agricultural income tax, stamp duties, registration fees and excise duties levied by the State Government, and Central taxes like income tax and excise duties. A brief account of these sources of revenue is given below.

Sales-tax

For purposes of realising commercial taxes in the district, there are one Commercial Tax Officer, one Additional Commercial Tax Officer, three Assistant Commercial Tax Officers and one Additional Assistant Commercial Tax Officer. Both the Commercial Tax Officers have their headquarters in Tumkur town. The Assistant Commercial Tax Officers have their headquarters in Tumkur, Tiptur and Madhugiri towns, while the Additional Assistant Commercial Tax Officer has his headquarters at Tiptur. The Commercial Tax Officers are empowered to assess dealers whose annual turnover exceeds Rs. 40,000, as per the provisions of the Mysore Sales Tax Act, 1957. Under the Central Sales Tax Act, 1956, they are empowered to assess all commercial institutions. The Commercial Tax Officers are appellate authorities under the Mysore Entertainment Tax Act, 1958. The Assistant Commercial Tax Officers have powers to assess all dealers whose annual turnover ranges between Rs. 10,000 and Rs. 40,000. The taxable minimum under the Mysore Sales Tax Act, 1957, is Rs. 10,000 and the fee for registration is Rs. 6 per year. Every dealer whose annual turnover is Rs. 10,000 or more has to get himself registered. The total amount of collections in the district during 1967-68 under sales tax and Central sales tax are furnished below :—

		Rs.	P.
1.	Mysore Sales-tax	21,52,139	—00
2.	Central Sales-tax	1,38,494	—70
Total		22,90,633	—70

Agricultural
Income-tax

The Deputy Commissioner of Agricultural Income-tax, Mysore, is in charge of collecting agricultural income tax in the district. The Agricultural Income-Tax Officer, Tumkur Circle, Tumkur, has jurisdiction over the entire district. According to the provisions of the Mysore Agricultural Income-Tax Act, 1957, tax is levied on the total agricultural income of every person (either from plantation crops or from commercial crops) whose total agricultural income exceeds Rs. 7,000 in the case of a Hindu undivided family and Rs. 3,500 in other cases. A super tax is also being collected on a total agricultural income exceeding Rs. 25,000. The tax is levied on a slab basis. While most of

the food crops have been exempted from the purview of the Act, all cash crops come under this levy. Even with regard to the latter category, exemptions have been provided in some cases and comparatively the income from this source is small. The amount of tax realised in the district during the year 1967-68 was Rs. 52,121-23. The following statement indicates the number of taxable cases, the number of assessees, and the demand, collection and balance of agricultural income-tax in the district during that year :—

1. Number of taxable cases	..	328
2. Number of assessees	..	657
3. (a) Demand	..	Rs. 1,10,657-39
(b) Collection	..	Rs. 52,121-23
(c) Balance	..	Rs. 58,536-16

The demand raised, pertained mostly to assessees of the income group of Rs. 3,500 to Rs. 20,000, there being only one case of an assessee whose income exceeded Rs. 25,000.

The registration revenue in the district is administered by the District Deputy Commissioner, who is also the *ex-officio* District Registrar. He is assisted in his work by a Headquarters Assistant, a headquarters Sub-Registrar (Class II), one I Grade Sub-Registrar and eight II Grade Sub-Registrars in the taluks. The District Registrar is responsible to the Inspector-General of Registration and Commissioner of Stamps, Bangalore, in respect of all registration matters. The following statement shows the number of registrations, receipts and expenditure in the district for the year 1966-67 :—

Total number of documents registered		48,231
Gross receipts	..	Rs. 3,58,002-39
Gross expenditure	..	Rs. 1,32,658-57

The administration of stamp revenue in the district rests with the Deputy Commissioner, who is responsible in this respect to the State Commissioner of Stamps. Stamps are sold in the district through Government treasuries ; stamps, both judicial and non-judicial, are also sold to the public through authorised vendors. The following statement shows the details of revenue collected under stamps in the district during the years 1966-67 and 1967-68 :—

Sl. Category of stamps No.	1966-67		1967-68	
	Rs.	P.	Rs.	P.
1. General	19,16,886	—10	16,25,746	—25
2. Revenue	1,19,081	—90	1,22,786	—00
3. Special adhesive .. ..	..	..	433	—50
4. Court-fee	2,61,533	—05	3,09,357	—61
5. Copy sheets	7,436	—91	8,370	—00
Total	23,04,937	—96	20,66,693	—36

Excise

Before the introduction of prohibition, the excise revenue derived by the Government from this district was Rs. 19,24,300, in the year 1950. After the introduction of prohibition in 1951, the revenue from this source came down to Rs. 2,27,339 per year (1966-67). Consequent on the relaxation of prohibition in the district from the 15th October 1967, the Excise Department has been reorganised with a District Excise Officer, an Assistant District Excise Officer, five Excise Inspectors, 15 Assistant Excise Inspectors and 69 Excise Guards. Now, the total excise revenue collected in the district, during a period of three months only, *i.e.*, from 1st January 1968 to the 31st March 1968, was Rs. 11,21,389. The anticipated excise revenue for the year 1968-69 is Rs. 30,96,970, while the expenditure will be about a lakh of rupees.

Central Revenues

The Income-Tax Officer, Tumkur, has jurisdiction over the entire revenue district of Tumkur. He is assisted by an Inspector. The number of assessees under the various heads during the year 1966-67 and the amount of tax collected were as indicated below :—

Head	No. of assessees	Amount of tax collected
		Rs.
Income-tax	1,557	12,12,000
Wealth-tax	91	40,000
Gift-tax	20	6,000

Central Excise.—Central excise duties are being collected in the district on cement, tobacco, cotton fabrics and yarn, matches and vegetable non-edible oils. For purposes of collection of these taxes, the entire Tumkur district comes under the jurisdiction

of Tumkur Circle, which is under the charge of a Superintendent of Central Excise. There are four ranges in the Circle, namely, Tumkur, Sira, Pavagada and Hiriyur (Chitradurga district). The following statement shows the total Central excise revenue realised in Tumkur district during 1966-67 :—

<i>Sl. No.</i>	<i>Head of revenue</i>	<i>Amount collected</i>
		Rs.
1.	Cement	59,02,078
2.	Tobacco	8,59,465
3.	Matches	15,244
4.	Cotton fabrics	11,554
5.	Vegetable non-edible oil	2,479
6.	Cotton yarn	227
	Total	67,91,047

Statement showing the demand, collection and balance of land revenue in Tumkur district for the year 1964-65,
i.e., before the new rates were brought into force.

Sl. No.	Taluk	Arrears on 1-7-1964		Demand for the year 1964-65		Total		Collections				Total		Balance	
		Rs.	P.	Rs.	P.	Rs.	P.	By Cash		By Remission		Rs.	P.	Rs.	P.
1	2	3		4		5		6		7		8		9	
1.	Tumkur ..	60,826	36	3,87,910	07	4,48,736	43	3,57,611	11	191	05	3,57,802	16	90,934	27
2.	Gubbi ..	1,37,684	97	3,41,201	72	4,78,886	69	3,79,023	25	1,036	54	3,80,059	79	98,826	90
3.	Kunigal ..	2,41,174	24	3,49,556	23	5,90,730	47	2,98,750	19	3,290	00	3,02,040	19	2,88,690	28
4.	Tiptur ..	56,110	82	3,23,244	10	3,89,354	92	3,56,368	18	998	03	3,57,366	21	21,988	71
5.	Turuvekere ..	51,777	74	2,91,116	34	3,42,894	08	3,05,786	90	750	53	3,06,537	40	36,356	68
6.	Chiknayakanahalli ..	75,696	71	3,03,821	18	3,79,517	89	3,11,964	56	932	68	3,12,897	24	66,620	65
7.	Madhugiri ..	1,60,385	39	3,62,833	11	5,23,218	50	3,71,076	45	3,416	09	3,74,492	54	1,48,725	96
8.	Sira ..	1,19,535	20	2,95,406	48	4,14,941	68	3,04,154	14	175	08	3,04,329	22	1,10,612	46
9.	Koratagere ..	47,382	43	1,77,194	45	2,24,576	88	1,82,730	78	1,851	50	1,84,582	28	39,994	60
10.	Pavagada ..	47,346	70	1,82,808	73	2,30,155	43	1,90,851	38	6,889	30	1,97,740	68	32,414	75
Total ..		9,97,920	56	30,15,092	41	40,13,012	97	30,58,316	91	19,530	80	30,77,847	71	9,35,165	26

Statement showing the demand, collection and balance of land revenue in Tumkur district for the year 1965-66
when new rates were brought into force.

Sl. No.	Taluk	Arrears on 1-7-1965		Demand for the year 1965-66		Total		Collections				Total		Balance	
		Rs.	P.	Rs.	P.	Rs.	P.	By Cash		By Remission		Rs.	P.	Rs.	P.
1	2	3		4		5		6		7		8		9	
1.	Tumkur	90,934	27	3,87,920	14	4,78,854	41	32,457	66	..	..	32,457	66	46,396	75
2.	Gubbi	98,826	90	3,28,479	88	4,27,306	78	19,297	32	27	15	19,324	47	4,07,982	31
3.	Kunigal	2,88,690	28	3,35,061	89	6,33,752	17	37,443	61	2,845	23	40,288	84	5,83,463	33
4.	Tiptur	21,988	71	3,45,882	87	3,67,871	58	97,281	64	784	22	98,065	86	2,69,805	72
5.	Turuvekere	36,356	68	3,34,921	01	3,71,277	69	40,892	92	86	86	40,979	78	3,30,297	91
6.	Chiknayakanahalli	66,620	65	2,85,273	84	3,51,894	49	79,745	71	556	71	80,302	42	2,71,592	07
7.	Madhugiri	1,48,725	96	3,48,729	18	4,97,455	14	23,328	41	944	24	24,272	65	4,73,182	49
8.	Sira	1,10,612	46	2,73,486	58	3,84,099	04	16,057	94	1,900	23	17,958	17	3,66,140	87
9.	Koratagere	39,994	60	1,89,392	74	2,29,377	34	16,361	06	..	..	16,361	06	2,13,016	28
10.	Pavagada	32,414	75	1,83,429	10	2,15,843	85	97,680	45	1,719	08	99,399	53	1,16,444	32
Total		9,35,165	26	30,12,577	23	39,47,742	49	4,60,556	72	8,863	72	4,69,420	44	34,78,322	05

Statement showing the land revenue demand, collection and balance in Tumkur district for the year 1966-67

Sl. No.	Name of Taluk	Arrears on 1-7-1966	Demand for 1966-67	Total	Collections		Total	Balance
					By Cash	By Remission		
1	2	3	4	5	6	7	8	9
		Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.
1.	Tumkur ..	4,46,396.75	3,35,987.98	7,82,384.73	45,263.25	..	45,263.25	7,37,121.48
2.	Gubbi ..	4,07,982.31	4,18,732.98	8,26,715.29	35,845.98	..	35,845.98	7,90,869.31
3.	Kunigal ..	5,83,463.33	3,17,612.72	9,01,076.05	63,736.07	..	63,736.07	8,37,339.98
4.	Tiptur ..	2,69,805.72	5,98,993.37	8,68,799.09	35,600.75	..	35,600.75	8,33,198.34
5.	Turuvekere ..	3,30,297.91	5,39,068.39	8,69,366.30	30,976.09	..	30,976.09	8,38,390.21
6.	Chiknayakanahalli ..	2,71,592.07	6,17,862.29	8,89,454.36	75,640.61	..	75,640.61	8,13,813.75
7.	Madhugiri ..	4,73,182.49	3,52,579.89	8,25,762.38	35,023.23	18,876.30	53,899.53	7,71,862.85
8.	Sira ..	3,66,140.87	2,60,164.75	6,26,305.62	24,365.48	..	24,365.48	6,01,940.14
9.	Koratagere ..	2,13,016.28	1,82,881.51	3,95,897.79	27,699.18	..	27,699.18	3,18,198.61
10.	Pavagada ..	1,16,444.32	2,65,296.69	3,81,741.01	70,398.04	3,419.97	73,818.01	3,07,923.00
	Total ..	34,78,322.05	38,89,180.57	73,67,502.62	4,44,548.68	22,296.27	4,66,844.95	69,00,657.67