

CHAPTER XI

REVENUE ADMINISTRATION

From time immemorial, village formed the unit of administration and land revenue which was the major source of income to the Government, being a necessary concomitant to an organised administration. Manu, Kautalya and other writers on polity also speak of it. On account of its paramount importance the procedure of its levy, recovery and administrative control over the land gradually underwent various changes. The oldest system of collection of land revenue consisted in the taking of a share of the crops, which was collected at the harvest time on the threshing floor and it was one twelfth to one sixth of the gross produce in normal times and at times of war or natural calamity it was raised to one fourth of the gross produce.

The Revenue Administration of this district under historical times can be traced to the system prevailed under the Mauryas who held sway over the parts of Banavasi, the later capital of the Kadambas. Survey of land and its classification into dry, wet and garden and fixation of assessment on such lands based on nature of soil, situation with reference to source of water and distance from market, water supply and crops was prevalent right from the days of the Mauryas and the Shatavahanas. This has been testified by the reference to officers like *rajjukas* (holder of measuring rope), the revenue survey officers mentioned in their records. The Kadambas of Banavasi continued the traditions of the Shatavahanas.

The revenue history of Kanara proper has been traced by Sir T. Munro (the first Collector) and others from very early times. Sir T. Munro derived his information from ancient title deeds or *sanads* and accounts written in *black books* or village registers (these

are a sort of leaves of coarse cloth of the substance of paste-board, called *kadata* in Kannada) according to which one-sixth of the crops is said to have been the share exacted by government from time immemorial.

When the Uttara Kannada district came under the sway of Vijayanagar dynasty, Harihara the first prince of the dynasty, made a new assessment on the principles laid down in the sacred books, which supposed the produce to the seed as twelve to one, and which prescribed the proportion into which the produce was to be divided between the sovereign, the landlord, and the cultivator. Colonel Wilks describes the manner of distribution thus: thirty is the whole number on which distribution was made, of which it was calculated that fifteen or one-half was consumed in the expenses of agriculture and in the maintenance of the farmer's family. The distribution of the remaining fifteen stood thus: to the sovereign one sixth of the gross produce or five parts, to the Brahmanas one twentieth or one and half parts, and to the Gods one thirtieth or one part. This left to the proprietor one quarter or $7\frac{1}{2}$ parts. The sovereign distributed the share payable to the Brahmanas and the Gods. Munro states that the share actually allowed was little more than one out of the thirty instead of two and a half, the curtailment was made on the ground that the Brahmanas held lands which were not accounted for. Before the days of Vijayanagar rule, the revenue was collected sometimes in money and sometimes in kind. But, Harihara's minister made rules for conversion of the grain payment to a money payment. Minister Madhava's commentary on *Parasharasmriti*, *Parashara Madhaviya* makes cash payment obligatory. But this might not have been fully enforced and payment in kind continued. Harihararaya's system remained unaltered till 1618.

Under Keladi Nayakas

The speciality of the revenue system of the Keladi kings related to the land revenue pattern called the *sist* which was formulated by Shivappa Nayaka. Certain cesses were added as and when it was felt necessary such as *pagudi* and *patti*, etc. Shivappa Nayaka brought about reforms called the *sist*. This reformed system of assessment of land revenue which was popular and was in force for a long time, formed the basis for future assessments. Shivappa Nayaka classified the lands according to their fertility taking into consideration the average yield over a period of 12 years and generally the rent was collected in kind, but in some cases, cash payment was insisted upon.

House and property tax, tolls on goods on transit, profession taxes on various craftsmen and judicial fines were other sources of royal income.

Under the Sonda Rulers

Something corresponding to the system of Todar Mal, which was introduced in the Deccan by Shah Jehan (1627-1657) appears to have been introduced into Ankola and some places above the Sahyadris by the Adil Shah dynasty of Bijapur displacing the earlier Vijayanagar system, probably between 1570 and 1670. The principal feature of that system was the periodical readjustment with regard to the fluctuations in the value of money, on the money computation for the fixed share of the produce. From certain accounts, Mr Harris inferred that in the time of the Adil Shahi dynasty, there was a quinquennial scrutiny called *rekha jhadti* or assessment scrutiny which appears to have been of the same nature as Todar Mal's system of readjustment, with the additional object of detecting frauds committed by the Village Accountants. The assessment of the Adil Shahi dynasty was regarded as the standard assessment, *rekha* or *sist*, and subsequent levies were called extras or *shamils*. Ankola was subject to the Marathas for eleven years, but they do not seem to have had a very firm grasp of it and there is no evidence that Shivaji's revenue system was introduced. According to Harris, in some parts of Sonda, the assessment was levied in kind as late as 1770: but that it amounted to two thirds of the gross produce, and that the settlement was made by villagers and village groups or *maganes*, the headmen and accountants being left to divide the total assessment among renters as they pleased. All the land was held to belong to the Government. It is said that gardens were considered private property, but it appears that only the tree belonged to the owner; the propriety of the soil was vested in the Government.

Levy of extra assessments: The increase of land rent was divided into extra assessment and new heads of revenue, because it was the extra assessments and new heads of revenue alone that added to the burden of the land holders and exhibited the excess of the modern over the ancient assessment of the same lands. At the accession of British power, this annual assessment was still written not only in all general accounts, but in the accounts of every land holder. It was alone considered as the due of Government; all subsequent additions were considered as oppressive exactions.

This original rate under Keladi was called *kula* or *sist*. Later Venkatappa added *arevasi* or 50 per cent to the original settlement. Later *birada* at the rate of one *hana* or two *hanas* (*hana* was one-tenth of a Varaha) per Varaha (*gadyana*) of the original rent was levied. *Dasoha* was a cess levied at the rate of one *vise* (1/160th of *gadyana*) per *gadyana* of the original assessment from 1723. The *pagudi* or the extra assessment at the rate of one *hana* and one *haga* (1/8th of *gadyana*) for each *gadyana* of the original rate was collected to meet the dues to the Mughuls. An additional assessment of one *hana* and one *haga* per *gadyana* was levied to pay the *chauth* due from 1758 to the Marathas. The cess of *patti* was imposed by the chief of Sonda in his area too in 1718 for the purpose of discharging the Mughul tribute, and it was at the rate of thirty per cent on all gardens, and 2½ to 12½ per cent on all rice fields. The *chakra* or extra assessment of 1720 was imposed in lieu of interest paid to the bankers who advanced the yearly instalments. In Bednur, fifty per cent of the dues were paid by the middle of October, but only 12½ per cent in Uttara Kannada area. The Raja wished to regulate the Kanara instalments in the same way in Bednur; but as from the lateness of their harvest, the inhabitants were unable to comply, it was agreed that he should borrow the money, and that they should pay him as interest a half anna or one-thirty-second part of additional on the standard rent. Thus till the time of Haider's take over, the revenue levied including all the above additional cesses was known as *sist*.

Under Haider and Tipu

In 1763, when Haider got possession of the country, he ordered an investigation of every source of revenue with the view of augmenting it as much as he could. The whole administration of Haider and Tipu is described as a series of attempts to discover how much assessment the province could bear. The result of this system was that population was diminished by one third; the ancient proprietors were extinguished; the land had to be forced on the cultivators, those who were present being obliged to cultivate the lands of those who had absconded. Generally, the people could not pay either the rent of their own or of the defaulters lands and not more than half the nominal demand could be collected. Few would avoid the extent of their estates, and frequently a portion was held in the name of an opulent relative, a revenue servant or a temple. Only lands within a few miles of the sea were saleable. The additional cesses imposed by the Mysore rulers were called *shamil* or extra, and were stigmatised as imposts or fines.

British System 1799-1800

Major Munro did not deem himself at liberty to depart widely from what he found established. He considered himself merely a collector and made no further reductions than such as were absolutely necessary to ensure the collection of the revenue, leaving it to the Board of Revenue to grant any further reduction they deemed proper. As the land had not been regularly surveyed and as fields were so mixed and divided that hardly one but the owner knew their limits. In Major Munro's opinion, the Keladi assessment was as high as was consistent with leaving the land any sale value; but as the government had determined to introduce a permanent settlement and to abolish road customs and duties on grain, he did not think that great abatements were required for Honavar and Ankola, which, in his opinion, were in a more desolate state than other parts of the district. He therefore proposed the Bednur assessment. For the rest he proposed the Bednur assessment with twenty five or thirty per cent of Haider's addition.

Under the idea that a permanent settlement was about to be introduced, Major Munro proposed a remission of $2\frac{1}{2}$ per cent and that other reductions should be deferred till a permanent system was established. He had recommended to the Board of Revenue cautioning over imposing a new assessment on lands which already paid the Bednur assessment and half of Haider's addition, and thought that no more should be levied on those who paid Bednur assessment and three-quarters of Haider's additions. Both the Board of Revenue and Government approved of this advise.

Read, the Collector of Kanara said that the Government's share should not exceed one third of the gross produce and showed grounds for believing that throughout lower Kanara, Government were drawing thirty to fifty per cent of the gross produce besides various cesses. He stated that 30 per cent of the gross produce was the maximum that should be demarked from estates below the Sahyadris. Again in 1827, the Revenue Board thought it necessary to finally fix the maximum rate of assessment for the district. It stated the result of Major Munro's moderation in fixing the maximum government demand at the standard assessment or *rekha*, together with three-quarters of the extra cess or *shamil* was a general improvement, and the Board declared that their object was to fix on each estate a moderate limit to the public assessment and directed Collector Harris to carry out the future settlement for 1819-20 on the principle of

the average of past collections in all sub-divisions, except Ankola and Sonda. It was not first intended to exclude the district for the new settlement, but it was found impossible to carry it out through the whole district in one year and recommended a net reduction of seven per cent below the hills and four per cent above them. In 1822, Harris began an experimental survey in Badangod village group now in Sirsi. The survey was called an inspection or *pahani* which was said to be the form best suited to the usage. The Government assessment was taken at one third the gross produce, and the increased revenue was said to be mostly derived from lands newly brought under cultivation. The survey showed that in that part of the district, the *sist* or standard rent was a certain space of land requiring a quantity of seed, and the extras or *shamils* were found to exist only in a delusive form in the accounts. The greatest inequalities and irregularities in the former assessments were brought to light. The survey removed these and at the same time yielded a permanent increase in revenue. Harris urged the extension of the survey on the same principle throughout Supa and Sonda, and forwarded a statement of the establishment he proposed for the purpose. The assessment founded on the survey in Badangod was next year reported to have been realised without difficulty.

In 1825, the survey and reassessment of four other village groups in the upland sub-divisions except a few groups, the measuring of Ankola and of Supa and Sonda was completed. But doubts began to be felt of the propriety of taking one-third of the gross produce on all lands alike. The opinion was to take twenty to thirty five per cent of the gross produce according to the quality of the land. The main object was to regulate the assessment in such a way that there would be no inducement to abandon any particular land. In the year 1833, the Board of Revenue found that the new principle of assessment founded on the average collections, introduced by Harris had not attained the standard and the assessment was very imperfect owing to the defective system of accounts. In 1843, the Board traced the assessment from the earliest times, and showed that the original demand or *rekha* was not formed on accurate data; even if the original had been accurate, the extras or *shamils* were limited only by the ability of the people to pay them, so that the average collections or *tharov* assessment was founded on a false basis. The only way of securing correct information was by a general survey. The Board recommended the setting up of a small survey unit under the Collector to conduct survey assessment.

Under Bombay Presidency

The Bombay survey settlement was introduced in the district during 1863 and continued in batches. The principle behind this survey was that every holding was kept carefully distinct. Every holding was divided into fields of moderate and convenient size; each of which was separately assessed keeping in tact the boundaries of sub-divisions of the holding. The assessment was based on the productivity of the soil and the average yield. This did not exceed 1/8 or 1/10 of the gross produce and in highly superior lands the proportion was lower. The waste land being the property of the Government was divided into cultivable and forest land. The cultivable waste which was allotted for cultivation was surveyed and assessed. The forest waste land was surveyed and was placed at the disposal of the Forest Department. Certain areas were kept for grazing.

There was dissatisfaction against the revised assessment in Karwar in 1870. The argument was that the Government had no power to revise the assessment. This was referred to the Bombay High Court known as the Canara Land Case. The decision was given in 1875 in favour of the Government. During the period of this original settlement, Uttara Kannada District was comprised of eight sub-divisions, namely, Karwar, Ankola, Kumta, Honavar, Supa, Yellapur, Sirsi and Siddapur placed in the hands of Mamlatdars and three petty divisions of petha or mahal, namely Bhatkal, Mundgod and Haliyal under the charge of Mahalkaris. The Bombay Survey and Settlement Manual had created a separate classification system for Uttara Kannada district which was known as "The Kanara System of Classification". Accordingly Uttara Kannada district was divided into two parts, viz., above the ghat taluks, and below the ghat taluks. The original settlement of the district was conducted between 1863 and 1891 and the taluk-wise details are given below.

Group	Year of settlement	No. of villages	Rate (Rs Ps)		
			Garden	Rice	Dry
1	2	3	4	5	6
Karwar Taluk					
I	1869-70	18	9.00	5.00 6.00 6.50	0.75

1	2	3	4	5	6	
				1.75 1.50 1.85	Pulan lands	
II	1870-71	28	8.00 9.00	3.50 4.00 5.00 6.00 6.50 1.50 1.75 1.85		0.62
					Pulan lands	
III	1871-72	15	9.00	4.50 5.00 6.00 6.50 1.40 1.87 1.90		0.60 0.70
					Pulan lands	
Ankola and Kumta Taluks						
I	1872-73	49	10.00	5.00 6.00 6.50 4.00		0.75
					Pulan Lands	
II	1873-74	28	11.00	3.50 3.87 5.00 5.50 6.00 6.50		0.75
III	1875-76	41	10.00	3.50 4.25 5.00 5.50 6.00 6.50		
IV	1877-78	21	12.00	5.00 5.75 6.00 6.50		0.75
V	1879-80	68	12.00	3.50 4.25		0.75

1	2	3	4	5	6
				5.00	
				5.50	
				6.00	
				6.50	
IV	1879-81	18	10.00	3.50	0.75
				4.25	
				5.00	
Honavar Taluk					
I	1880-81	27	10.00	5.50	0.75
				6.00	
				6.50	
II	1881-82	9	12.00	5.50	0.75
				6.00	
				6.50	
III	1876-77	1	10.00	5.50	0.87
				6.00	
Yellapur Taluk					
I	1866-67	73	10.00	4.00	0.75
				4.50	
				5.00	
II	1869-70	20	10.00	4.50	0.87
				5.00	1.00
III	1872-73	24	12.00	—	0.50
					0.62
					0.75
					0.87
					1.00
IV	1877-78	16	14.00	4.00	0.50
				5.00	0.62
					0.75
					0.87
V	1879-80	16	14.00	4.00	0.50
				5.00	0.87
VI	1880-81	24	12.00	3.50	0.75
			14.00	4.00	
				4.50	

1	2	3	4	5	6
Sirsi Taluk					
I	1869-70	64	12.00	4.50 5.00	0.87 1.00
II	1872-73	39	16.00	4.50 5.00	0.87
III	1877-78	29	14.00	4.00	0.75
IV	1879-80	13	16.00	4.00 4.50 5.00	0.75 0.87 1.00
V	1880-81	56	16.00	4.00 4.50	0.75 0.87
Supa Taluk					
I	1863-64 1866-67	126	—	5.50 5.00 6.00	0.87 1.00
II	1872-73	62	8.00	4.00 4.50 5.50	0.50 0.62 0.75 0.87
III	1879-80	23	8.00	4.00 4.50 5.50	0.50 0.62 0.75 0.87
IV	1880-81	32	8.00	4.00 4.50 5.50	0.50 0.62 0.75 0.87

Settlement of Siddapur Taluk: The original settlement of Siddapur taluk took place between 1880-81 and 1890-91. All the villages were grouped into four groups and the following table gives the number of villages in each group and the maximum rates for rice and dry crops.

Group	No. of villages	Maximum rates					
		Rice crops			Dry crops		
		Rs	as	p	Rs	as	p
I	16	4	08	00	0	14	00
II	15	4	00	00	0	12	00
II	39	4	00	00	0	12	00
III transferred from Sirsi	2	4	08	00	0	14	00
II	69	4	00	00	0	12	00
III	20	3	08	00	0	10	00
II transferred from Sirsi	3	4	12	00	0	14	00
III -do-	17	4	08	00	0	14	00
IV -do-	11	4	00	00	0	12	00
III	10	3	08	00	0	10	00
Total	202						

The revision settlement of this area was conducted in 1926 and it was divided into four groups and the details of which are given below.

Group	No. of villages	Maximum rates					
		Rice crops			Dry crops		
		Rs	as	p	Rs	as	p
I Rice tract	31	6	00	00	0	12	00
II Rice and Garden tract	41	5	00	00	0	12	00
III Garden tract	120	4	00	00	0	12	00
IV Garden tract	10	3	00	00	0	12	00
Total	202						

Revision Settlement

Sirsi Taluk : The First Revision Settlement of Sirsi Taluk of 265 villages took place in 1899-1900 for 260 villages and in 1914-15 for five villages. The taluk was divided into six groups of rice and garden tracts. The following table gives the groups, the number of villages in each group and the standard rates for dry crop and paddy.

Group	No. of villages	Standard rates					
		Dry crop			Rice crop		
		Rs	as	p	Rs	as	p
Rice tract							
I	18	1	00	00	5	00	00
III	7	0	14	00	4	08	00
Rice tract							
I	30	1	00	00	5	00	00
III	16	0	14	00	4	08	00
IV	1	0	12	00	4	00	00
Garden tract							
I	7	1	00	00	5	00	00
II	18	1	00	00	4	12	00
III	32	0	14	00	4	08	00
IV	11	0	10	00	4	00	00
Rice tract							
I	16	1	00	00	5	00	00
III	15	0	14	00	4	08	00
Garden tract							
I	1	1	00	00	5	00	00
III	23	0	14	00	4	08	00
IV	38	0	12	00	4	00	00
Garden tract							
III	3	0	14	00	4	08	00
IV	7	0	12	00	4	00	00
V	10	0	10	00	3	08	00
Garden tract							
VI	1	0	12	00	4	00	00
V	7	0	10	00	3	08	00
VI	5	0	12	00	3	00	00

The II Revision Settlement took place in 1941 and the entire tract was divided into five groups. The following table gives the number of villages in each group and the standard rates for rice crop and dry crop.

Group	No. of villages	Standard rate						
		Dry crop			Standard rate			
		Rs	as	p	Rs	as	p	
I	25	0	12	00	5	08	00	
II Rice tract	47	115	0	08	00	4	08	00
Garden tract	68		0	08	00	4	08	00
III Rice tract	31	93	0	08	00	4	08	00
Garden tract	62		0	08	00	3	08	00
IV Garden tract	20		0	08	00	3	00	00
V Garden tract	13		0	08	00	2	08	00
Total	266							

Ankola Taluk : The lands in Ankola taluk were resettled in 1915-16 having 92 villages. The following table gives the group-wise number of villages and the maximum rate for dry, rice and garden crops.

Group	No. of villages	Maximum rates								
		Dry crops			Rice			Garden		
		Rs	as	p	Rs	as	p	Rs	as	p
I	30	0	12	00	8	00	00	10	00	00
					6	08	00	12	00	00
II	10	0	12	00	7	00	00	10	00	00
					6	00	00	12	00	00
III	9	0	12	00	6	00	00	10	00	00
								12	00	00
IV	11	0	12	00	5	00	00	10	00	00
								12	00	00
V	7	0	12	00	4	00	00	8	00	00
								10	00	00
VI	25	0	12	00	3	00	00	8	00	00
Total	92							10	00	00
								10	00	00
								12	00	00

Honavar taluk (including Bhatkal Petha) : The settlement of Honavar taluk took place in 1915-16 for 159 villages. The table below gives the groups, number of villages in each group and the maximum rates prescribed.

Group	No. of villages	Maximum rates								
		Dry crops			Rice			Garden		
1	2	3	4	5	6	7	8	9	10	11
		Rs	as	p	Rs	as	p	Rs	as	p
I	45	0	12	00	8	00	00	C 10	00	00
					C 6	08	00	S 12	00	00
II	31	0	12	00	7	00	00	10	00	00
					C 6	00	00	12	00	00

1	2	3	4	5	6	7	8	9	10	11
III	21	0	12	00	6	00	00	10	00	00
								12	00	00
IV	22	0	12	00	5	00	00	10	00	00
								12	00	00
V	25	0	12	00	4	00	00	8	00	00
								10	00	00
VI	15	0	12	00	3	00	00	8	00	00
Total	159							10	00	00

C-Coconut, S-Supari (arecanut).

Sirsi Taluk : There were two Revision Settlements in Sirsi taluk with 265 villages in the first instance in 1914-15 and 5 villages in 1915-16. The number of villages in each group with the maximum rates are detailed below.

Group	No. of villages	Year	Maximum rates								
			Dry crops			Rice crops			Garden		
			Rs	as	p	Rs	as	p	Rs	as	p
I	70	1914-15	1	00	00	5	00	00	C 12	00	00
									14	00	00
II	18	„	1	00	00	4	12	00	14	00	00
III	97	„	0	14	00	4	08	00	12	00	00
									14	00	00
IV	58	„	0	12	00	4	00	00	14	00	00
V	17	„	0	10	00	3	08	00	13	00	00
									14	00	00
VI	5	1915-16	0	12	00	3	00	00	10	00	00
Total	265								12	00	00

Karwar Taluk : The Revision Settlement of Karwar took place in two stages in 1909-10 and 1912-13. The number of villages in each group and the maximum rates are detailed below.

Group	No. of villages	Year	Maximum rates								
			Dry crops			Rice			Garden		
			Rs	as	p	Rs	as	p	Rs	as	p
VII	21	1909-10	0	10	00	4	08	00	4	00	00
VIII	66	„	0	08	00	4	00	00	4	00	00
									14	00	00
IX	33	„	0	08	00	3	08	00	8	00	00
									14	00	00
I	21	1912-13	0	12	00	6	08	00	9	00	00
						P 1	15	00			
II	19	„	0	12	00	6	00	00	9	00	00
						1	13	00			
III	5	„	0	10	00	5	00	00	8	00	00
						1	8	00			
IV	9	„	0	10	00	3	08	00	8	00	00
V	7	„	0	10	00	4	08	00	8	00	00
Total	181										

P-Patasthal.

Kumta taluk : The revision settlement of Kumta taluk took place in 1915-16. The following table gives the groups, number of villages in each group and the maximum rates for dry crops, rice and garden crops.

Group	No. of villages	Maximum rates								
		Dry crops			Rice			Garden		
		Rs	as	p	Rs	as	p	Rs	as	p
I	50+1 village in part	0	12	00	8	00	00	C 10	00	00
								S 12	00	00
II	21	0	12	00	7	00	00	10	00	00
								12	00	00
III	11+3 villages in part	0	12	00	6	00	00	10	00	00
								12	00	00
IV	7+2 villages in part	0	12	00	5	00	00	10	00	00
								12	00	00
V	17	0	12	00	4	00	00	8	00	00
								10	00	00
VI	17	0	12	00	3	00	00	8	00	00
Total	129							10	00	00

C-Coconut S-Supari (Arecanut)

Haliyal taluk : The Haliyal taluk had the II Revision Settlement in 1909-10 with 123 villages. The number of villages in each group, the maximum rates and the average rates are detailed below.

Group	No. of villages	Maximum rates								
		Dry crops			Rice			Garden		
		Rs	as	p	Rs	as	p	Rs	as	p
I	9	1	02	00	6	08	00		—	
II	14	1	00	00	6	00	00		—	
III	17	0	14	00	5	08	00		—	
IV	20	0	14	00	5	04	00		—	
V	31	0	14	00	5	00	00		—	
VI	17	0	14	00	4	08	00		—	
VII	7	0	10	00	4	08	00	4	00	00
VIII	8	0	08	00	4	00	00	4	00	00
								14	00	00
Total	123									

Revision Settlement of 1964

At the time of Reorganisation of States in 1956 it was found that different land revenue systems were prevailing in different parts of the new State. The State Government appointed the then Deputy Commissioner of Settlement to formulate uniform principles and procedures of settlement which would meet most of the objections raised by the Taxation Enquiry Committee. He formulated his proposals of uniform system of assessment and his proposals were accepted by the Government. The revision settlement was carried out and enforced from 1965 with the new uniform pattern.

Principles of Assessment : A special feature of the new system of assessment of land revenue was the zone forms the unit of settlement operations. This unit comprises a taluk and a group of taluks or portion thereof one or more districts which is contiguous and homogeneous in respect of physical configuration, climate and rainfall, principle crops grown in the area and soil characteristics. All lands falling within the respective zones in respect of the above mentioned factors were brought under different groups. These lands in each group were further classified according to the relative valuation of land as found in the survey records having regard to

its soil, water and other advantages derived by them and the standard rates were fixed.

While thus forming groups within the zone he has also to take into consideration the marketing facilities, communications, standard of husbandry, population and supply of labour, agricultural resources, variations in all the area of occupied and cultivated during the previous thirty years including the wages of the cultivator for his labour in cultivating the lands. The average yield of principle crops in each group is arrived at separately for dry, wet and garden and plantation crops. On the basis of this, the cash value per acre is calculated.

It was recommended by the Settlement Officer that the standard rate was not ordinarily to exceed 1/16 of the average gross yield of the principle crops grown on that class of land in a group. The standard rates arrived at and the settlement reports on which they were based were published, calling for objections if any thereon. After a reasonable time being allowed the reports and the objections together with the opinion of the Deputy Commissioner were forwarded to the Government through the Commissioner for Settlement for purposes of placing them before the legislature. The reports were considered at length by both the Houses of Legislature. The approved standard rate in respect of each of the zone together with modification were then notified in the *Karnataka Gazette* in December 1965.

After this there were various representations from the *malnad* districts in particular. One of the main points raised by them were that the rain-fed wet rates approved by the Government for the up-ghat taluks (*malnad*) were very high and did not reflect the true fertility of the soil and the productivity. The Government after making an objective assessment of the entire question came to the conclusion that there were some anomalies in the fixation of standard rates which required further examination. So a suitable amendment to the Karnataka Land Revenue Act was made which provided that the Government may order settlement operations during the currency of the settlement period. By this measure it became possible to reconsider the rates if necessary and to remedy all cases of faulty standard rates.

Zones and Groups : For purposes of settlement operations the entire Uttara Kannada district was brought under the zones, viz., K I, K II and K III. The K I Zone consisted of Ankola, Bhatkal,

Honavar, Karwar and Kumta taluks. The taluks of Supa, Haliyal, Yellapur and Mundgod came under K II zone. The K III zone consisted of Siddapur and Sirsi taluks.

Zone K I: This zone consisted of the coastal taluks of the district having a strip of land varying in width but every where narrow in proportion. This zone was divided into four groups. Group I consisted of 165 villages situated in the long coast of 144 km and some villages near the coast (Ankola 35, Bhatkal 30, Honavar 27, Karwar 26 and Kumta 47 villages). The group II contained 95 villages situated in the hinterland to the sea (Ankola 19, Honavar 30, Karwar 15 and Kumta 31 villages). The group III is a hilly and mountainous inland tract with much forest and deep valleys. It contained 68 villages plus one forest village (Ankola 10+1 FV, Bhatkal 16, Karwar 8, Honavar 12 and Kumta 12 villages). The group IV of the inland tract consisted of the remaining 103 villages including four forest villages (Ankola 21+2 FV, Bhatkal 16+1 FV, Honavar 14+1 FV, Karwar 12 and Kumta 12 villages).

Zone K II: The Zone II was divided into five groups for rice and dry crops and three groups for garden crops i.e., 1, 3 and 5. The Group I in Paddy lands consisted of 84 villages of Haliyal taluk adjoining Dharwad taluk. The Group II comprised of 63 villages of Mundgod taluk. Generally speaking the first two groups are almost similar in nature. In Group III 105 villages of Yellapur taluk were included. In Group IV it consisted of 48 villages of Supa taluk. The Group V consisted of 145 villages of which 20 villages were from Haliyal, 13 from Mundgod, 23 from Yellapur and 89 from Supa taluks. This group holds good even for dry crops also. Under the garden crops the first group consisted of 84 villages of Haliyal taluk and in Group III there were 105 villages of Yellapur taluk and group V consisted of 20 villages of Haliyal, 13 villages of Mundgod, 23 villages of Yellapur and 89 villages of Supa taluk. The principle garden crop in this tract is coconut and in some cases arecanut is also grown.

Zone K III: The K III zone is divided into three groups, Group I of the eastern tract consists of 90 village of Sirsi taluk and 67 villages of Siddapur taluk. The II group (central tract) consists of 106 in Sirsi taluk and 87 in Siddapur taluk. The group III (Western tract) comprises of 31 villages of Sirsi taluk and 47 villages of Siddapur taluk.

The revised standard rates worked out at four per cent of the cash value of the average yield of the principle crops which have been made applicable in the district are given hereunder

Zone No.	Group No.	Standard rates per acre (in Rs)		
		Dry land	Wet land	Garden land
		Rs P	Rs P	Rs P
K I	I	0.64	7.69 G 4.16	17.39
	II	0.64	7.00 G 4.16	14.85
	III	0.64	5.67 G 4.16	19.68
	IV	0.64	4.73 G 4.16	11.23
K II	I	1.72	0.87	10.76
	II	1.51	8.96	10.77
	III	1.45	7.82	24.51
	IV	1.52	6.52	10.76
	V	1.40	6.01	15.40
K III	I	1.45	9.40	30.43
	II	1.45	8.72	39.90
	III	1.45	7.19	33.09

* Garden.

Land Tenures

Land tenure means the manner in which land is held or cultivated. There were two classes of occupancy tenures called 1) old tenure and 2) new or restricted tenure. The object of the old tenure was to afford the greatest facilities for its conveyance from one party to another. The tenure is generally called *ryotwari*. The new tenure or restricted tenure originated in the year 1901 by amending the Bombay Land Revenue Code of 1879. General condition of this tenure is that the occupancy rights are for a certain restricted period and the rights of occupancies should not be transferred without the previous sanction of the Collector. Leases of this type were granted chiefly to the wild tribes in the district. Though at present there is no

tenancy in any part of the State it is of interest to note the types of tenures that existed in the district prior to the abolition of the tenancy. It is said that before the introduction of survey settlement the holdings were entered in the Government accounts either as *muli* i.e., permanent or as *geni* i.e., rented. It is also said that originally all the cultivated lands in the district were held on *muli* and that each holder possessed a title deed in the shape of *mulpatta*. Under the British rule the waste lands were offered annually, to the highest bidder and that was called *sarkargeni*. This system was not found to work well and in 1807 the Madras Government sanctioned the alienation of these lands to persons who would cultivate and pay assessment as original holders. This alienation was carried out by means of permanent lease or *mulpatta*. In this way the *sarkargeni* was converted into *mulpatta*. In 1834 the Collector stated that those who paid the full assessment would be treated as permanent holders. Though the distinction between *geni* and *muli* ceased, in accounts they remained in tact.

The waste or deserted lands were called *kulnasht* or lands which had lost their occupant. Cultivable land which had never been cultivated before was called *rekhanasht*, a land which had lost the record of its assessment. It is given out for cultivation with or without *mulpattas* and entered in the accounts as *hosagame*. Almost every temple in the district had land attached to it and assessment was paid as if it was a private holding. In some parts of the district *shetsandis* or subordinate village officials were allowed a remission of assessment on land held by them in lieu of cash payments. In 1870 a descendant of the chief of Bilgi who got remission of assessment is of importance.

Though there are permanent land holders they were other types of tenures in the district particularly the *mulgeni* and the *chalgeni*. The *mulgenidars* were permanent lessees. These grants were always in writing. This right could be mortgaged and not sold. In some cases the rent was fixed in produce but in other cases it was cash.

Another sub-tenure of a permanent or quasi-permanent nature was *nadagi* or *ardeli*. This tenure applied only to garden lands and the rent payable was of the produce. The land holder bore the expenses of planting the trees while the tenant bore the expenses of rearing them. When full grown trees were given to a tenant, the tenure was called *sulgi* and the tenant received only 1/3 of the

produce for his labour. Another type of tenure was the tenure at will or *chalgeni*. The *chalgenidar* was either under a *mulgenidar* or a landlord or government. The occupancy was generally for one year and the tenant held a written lease. Among other assessment determined on land was that on *kumri*. It was only a temporary privilege but on some works there was entry of *kumri* assessment which was often called *sist* on account of *kumri-korlayu*, a tax on *kumri* cultivation. Before 1822-23 the revenue from *kumri* was entered in the accounts under the head of *mohtarpha* or village taxes. In some places it was fixed at so much for a couple, and so much for an individual. There was a slight difference between the Government *kumri* cess, *sarkari kumri korlayu* and the *kumri* cess paid by regular holders where the Government cess was levied direct from the *kumri* cutters while *vargadar kumri* cess was recovered by them from the *kumri*-cutters and paid to the Government. In 1860 Government entirely forbade *kumri* in holdings.

Prior to 1939 there was no law in the erstwhile Bombay Province regulating the relation between landlords and tenants except Section 83 of the Bombay Land Revenue Code. In 1939 a Tenancy Act was passed (Bombay Tenancy Act of 1939) to provide protection to tenants. It was only after this Act the tenants got fixity of tenure, protection from rack renting and from eviction and rights to have sites and trees. The Act introduced a new concept, "the protected tenant" and checked his eviction. If a tenant had held the land continuously for not less than six years preceding 1st January 1938, he became a tenant and also no lease could be for less than ten years. In 1946, this Act was amended to provide that the rate of rent was not to exceed $\frac{1}{4}$ of the crop in irrigated lands and $\frac{1}{3}$ in the case of others, and every lease subsisted on the appointed day was to be deemed to be for ten years. To remedy the defects in the legislation and to improve the position of the tenant, a comprehensive legislation called the Bombay Tenancy and Legislation Act 1948 was passed. It provided security of tenure, commutation of crop share into cash and abolition of various cesses of an obnoxious nature. The act recognised three categories of tenants viz., 1) permanent tenants, 2) protected tenants, 3) ordinary tenants for ten years. The maximum rate of rent fixed by the Act was $\frac{1}{4}$ for irrigated lands and $\frac{1}{3}$ for non-irrigated lands. By a notification dated 17th October, 1952 the maximum rate of rent was reduced to $\frac{1}{8}$ of the crop whether irrigated or not. This act was amended in 1952. The amending act provided for a provision for the purchase of land by the tenant on payment of price in

instalments and restriction of the right of the landlord to evict the protected tenant. The amending act gave rise to a new concept called "agricultural holding". It meant 16 acres of dry land or 4 acres of irrigated land. But the concept was found impracticable. Therefore the Bombay Tenancy and Agricultural Lands (Amendment) Act 1955, was brought into force. The amending act defined the ceiling area and economic holding. An economic holding would be 16 acres of dry land or 8 acres of the seasonally irrigated paddy lands or 4 acres of perennially irrigated land and the ceiling area would be three times this. The distinction between the protected and ordinary tenant was removed. No person, either a owner or a tenant or both could hold the land in excess of the ceiling area. Maximum and minimum limits of rent were fixed. In addition the landlords rights to terminate the tenacy for personal cultivation was further restricted by the fact that a notice of termination should have been given before 31st December 1956 and in no case a tenancy could be terminated in such a manner as would leave with the tenant less than half the area leased to him. After the Reorganisation of States, on 11th March 1957 an Ordinance was issued suspending the operation of the provisions of the Bombay Act relating to resumption by landlords and purchase by tenants and also requiring that all surrenders should be registered in the Mamlatdar's office. This Ordinance was replaced by Act Number XIII of 1957. By virtue of suspension of the provisions the right of the landlord to resume land for personal cultivation as well as the provision whereby the tenant became the owner of the holding under certain circumstances were kept in abeyance.

According to the Karnataka Land Reforms (Amendment) Act, 1973 (Act No. I of 1974) all tenancies were abolished in the State and there would be no future tenancies except in the case of soldiers and seamen and court of wards. (See also section on Land Reforms).

Inams

Inam is a grant of land to certain individuals or institutions by the Government. *Inam* or 'Alienated' means transferring the ownership of land granted and this transfer gave the awardee the rights in respect of payment of land revenue only. The four categories of Inams that were in existence were: political, service, religious and personal *inams*. There were no *inams* in Uttara Kannada as they had been frozen by Haider and Tipu and they were never revived.

Land Administration

On 8th February 1800, the old Canara area was placed under the authority of the Board of Revenue and the Collector was made responsible for fixing the quantum of revenue demand. In accordance with the policy laid down by the Revenue Board, the Collector who was empowered to implement its directions asked for various regulations to keep account, issue of notices and the rest. An attempt was made to find out the extent of holding, the nature of crops raised and the details of tenure prevalent at the time. The Revenue Collectorate found that a great part of the land in Canara was held by private owners at a fixed rent. The survey showed that there were some *inam* land of different classes which were a legacy from the earlier rulers. The lands on *inam* tenures had not found an entry in public accounts. The old system of tenures like *mulgeni*, *chalgeni*, *nyayageni*. etc., was continued. In 1859 the administrative policy underwent a change when the police was separated from the revenue establishment, placing it on a new footing under a Special Officer of the Police directed by the Inspector General of Police. It was the sole duty of the revenue authorities to effect whatever reforms were needed to collect the land tax in an orderly manner. Small *tahsils* were amalgamated to suit administrative convenience and the revenue and magisterial duties of the Mamlatdars were enlarged. The old system of village service was also stabilised and this infused confidence among the agriculturists.

Encroachment on lands : In the Uttara Kannada district unauthorised occupation of lands to a considerable extent was found and the Government took serious view of the matter. In some cases the occupation was regularised under the Karnataka Land Revenue (Regularisation of Unauthorised Occupation of Lands), Rules, 1970.

Land Revenue Accounts

After the village has been surveyed and settlement made, the Survey and Settlement Department prepares a Register called "The Settlement Register" showing the area and assessment of each survey number. Uncultivated area together with the name of the registered occupant of such survey number and also another register among others called *akarband* or register of survey numbers showing the total area under each head arable and unarable, dry land, wet land and garden land in detail, with the rate per acre or assessment of each and the total assessment fixed on the entire survey number. On receipt of

the same, the Village Accountants are required to prepare *khetwar patrika* or register of lands which is a replica of *akarband* and Settlement Register.

On the basis of the *khetwar* register, the Village Accountant proceeds annually to record the actual state of all lands of the village. This is a very important revenue record as it contains all possible data relating to lands held, area, assessment, water rate, classification of soils, number of trees, nature of possession of the land, whether acquired by registered or unregistered document, by succession, partition, mortgage, liabilities, tenancy and details of crops grown, etc. It is thus a combined document furnishing details about record of rights, tenancy and crops. The original R T C is maintained by the Village Accountant and a duplicate copy is maintained by the taluk office.

The Khatha Register has to be opened on the 1st July. This is the basic record containing the entries with reference to the R T C, *khirdi* and receipt book and debit entries relating to the land holder with the liabilities to pay land revenue, upset price or conversion fine and other fines, etc. The Village Accountant has to acknowledge all the amounts realised by him in the receipt book in the authorised form. Thus, the Village Accountant has to prepare a monthly demand, collection and balance statement in the prescribed form and submit it to the Taluk Office on the 1st of every month. The Register of Demand and Collections (R D C) for land revenue, miscellaneous revenue or cesses, etc., has to be closed at the end of the year on 30th June and on the basis of this Register, the Annual Accounts of the village under each item of revenue should be finalised.

Annual Accounts

After the completion of the collection during the revenue year ending 30th June of every year, annual accounts (*saljade*) of the said year, in respect of each village for each head of account will be prepared. The collections of the whole year under all heads will be reconciled along with Taluk Office ledger. The Day Book (*khirdi*) maintained by the Village Accountant for each village will correspond with the entries made in the ledger of the taluk office. The Government dues to be recovered in a village as shown in the abstract in the ledger maintained in the taluk office and the actual collections made by the Village Accountant and reconciled by him with the taluk

ledger striking a balance of outstanding due constitute the Annual Accounts for the year in question.

Jamabandi

The practice of conducting Jamabandi was in vogue in the district from very early times. The Jamabandi or annual settlement comprises a detailed scrutiny of the village and taluk registers and accounts with the object of over-hauling the village accounts and ascertaining whether all items of revenue including the demand for settled villages have been properly determined and brought to account and whether the statistics prescribed for economic and administrative purposes have been correctly compiled, thus giving the Village Accountants an opportunity to rectify omissions and defects and reconcile discrepancies. The Jamabandi also affords an opportunity to see whether the Village Accountants have been during the revenue year doing all that is expected of them. Jamabandi is of two kinds 1) Dittam Jamabandi 2) Huzur Jamabandi.

Dittam Jamabandi

Dittam Jamabandi is conducted by the Tahsildar soon after the Annual Accounts (*saljade*) of village are completed by the Village Accountant as on 1st July of the year. It constitutes a preliminary test of village accounts before the Huzur Jamabandi is taken up by the Huzur Jamabandi Officer. It is the reconciliation of the accounts where the demand, collection, and balance of the preceding year is thoroughly scrutinized and annual statements are prepared after a detailed scrutiny of registers and accounts of village and taluks, covering all possible aspects of the revenue management including crop particulars written by the Village Accountant. The Tahsildar also looks into other matters of socio-economic programmes in addition to all aspects of land and revenue matters.

Huzur Jamabandi

The annual Jamabandi settlement is the most important revenue work conducted by the Deputy Commissioner or by the Assistant Commissioner or any other officer appointed as such between October to December to verify and settle the village accounts of the previous year and to determine the Land Revenue and other dues for the current revenue year. Thus, it is more or less an audit of previous year's account and partly an inspection to see whether the accounts of the current year are up-to-date. The ryots should be apprised of

the date of Jamabandi, so that they can avail themselves of this opportunity to make representations if any to the Jamabandi Officer who can dispose of the cases and redress the grievances of the public then and there.

Apart from examination of village accounts, the Jamabandi Officer also attends to the following revenue matters, socio-economic programmes and other development work stipulated by the government.

Realisation of Land Revenue and other Demands

Every holder of the land was liable to pay Land Revenue in all the areas throughout Karnataka even before integration and continues to do so with the enactment of the Karnataka Land Revenue Act, 1964. There was uniformity in the State before integration as regards either the number of instalments allowed for payment of land revenue or the dates before which land revenue had to be paid. In the district of Uttara Kannada, separate dates were fixed for recovery of assessment on lands grown. Two instalments were allowed in each case. The due dates in Uttara Kannada were February 15 and March 15 each year (before 1964). With the enactment of the Karnataka Land Revenue Act in 1964, the collection of land revenue and other miscellaneous dues commences from 1st of January and concludes on 30th of June every year. This period is also called *kist* period or the collection season. Land Revenue is payable in four equal instalments in the months of January, February, March and April of each year and it should be paid by 20th of each such month. A statement of account certified by the Deputy Commissioner or by the Assistant Commissioner at the time of Huzur Jamabandi shall be conclusive evidence of the existence of the arrears of land revenue of its amount and of the persons who is the defaulter.

The process of recovery begins with the issue of demand notice by the Village Accountant during the month of January of each year. A sum of Re one will be recovered from the defaulter as the cost of the demand notice as process fee, and if the amount due is not realised within seven days after service of the Demand Notice, the Village Accountant should report to the Tahsildar and obtain orders and destrain the defaulters moveable property as prescribed in the Karnataka Land Revenue Rules 1966. Then, the Revenue Inspector will sell the property after giving wide publicity for such sale. The legal sanctions available for recovery of land revenue were practically

the same throughout the State even before integration, and the Bombay Land Revenue Code of 1879 was applicable in the district.

The following table gives the Demand, Collection and Balance of Revenue in the district from 1978-79 to 1982-83.

(in rupees)

<i>Year</i>	<i>Demand</i>	<i>Collection</i>	<i>Balance</i>
1978-79	17,65,346	17,23,692	41,654
1979-80	16,15,782	15,93,444	33,338
1980-81	12,59,484	11,41,800	1,17,684
1981-82	13,27,028	12,95,843	31,185
1982-83	11,89,307	11,33,785	55,522

Patta Books

Patta is a raiyat's receipt book and is kept with him after getting the entries made regarding payment of land revenue and other dues. The book furnishes the details of the land held by him. The Village Accountant makes entries in the Patta Book of all registered transactions as per intimation slips received from the Sub-Registrars, loans due to Government and also entries regarding the lands mortgaged to Banks, Co-operative Societies or Land Development Banks, etc. The R R Sheristedar will verify the entries made by the Village Accountant in *pattas* with reference to the Mutation Register and shall affix his signature and stamp. Assistant Commissioner and Tahsildars should examine these *pattas* by comparison with ledger, and the oral statements of the raiyats during their tours and should be initialled by them.

Remissions

There were no specific rules for suspensions and remissions prior to the introduction of settlement by the British except when the royalty or the administration was convinced about failure of crops and the ryots' inability to pay. Under the British, it was considered unnecessary to provide for relief when crops fail or the yield is low. But, on the recommendation of the Famine Commission in 1901, some provision was made for suspension of remission by an order of the Bombay Government in 1907. The grant of remission depended on the character of the three seasons following that in which the assessment had been suspended. Accordingly, remissions of

suspended assessments in excess of two years revenue was ordinarily remitted by the Collector in certain proportions prescribed under Land Revenue Rules. When there was a partial or total failure or destruction of the crops, throughout any tract on account of drought or any other cause, the relief was by way of suspension (*tahkub*) in the first instance. The full amount of land revenue was suspended when the estimated yield was less than 4 annas (25%) and only half the land revenue was suspended when the estimated yield was 4 annas or more but less than 6 annas (37½%). No relief was given when the estimated yield was 6 annas or more. The normal crop was valued at 12 annas (75%). The suspended amount was remitted when there were successive bad seasons after the suspension of land revenue. The suspended arrears were collected in full when in one of the three succeeding years the crops were good and valued at 11 annas and over and half the suspended amount was collected in such of the three succeeding years in which the yield was eight annas or more but under 11 annas. No collection of suspended amount of previous years was made in a season for which the estimated yield was less than eight annas.

Remission Rules of 1966

As per the Karnataka Land Revenue Rules 1966 when the Deputy Commissioner has ascertained by enquiries that owing to a partial or total failure or destruction of crops throughout any tract on account of drought or any other cause, he shall cause crop cutting experiments to be conducted in all the areas in such tract in order to determine the average crop-wise yield per acre. The Tahsildar shall conduct crop cutting experiments in at least 5% of the villages in the tract. 1) If the average crop-wise yield is less than 25%, there shall be full remission of land revenue. 2) If the average crop-wise yield is twenty five per cent and more, there shall be no remission of land revenue. When the collection of land revenue has been suspended for a specified period and it cannot be collected in the succeeding year on account of the average crop-wise yield being 37% and not less than 25%, the payment of such land revenue shall be remitted in the third year. The suspended land revenue which cannot be remitted in accordance with Sub-Rule shall be remitted in the fourth year. The Karnataka Government in its order dated 3rd of October, 1977 exempted the land holdings of upto two hectares of rain-fed dry lands from payment of land revenue charging a nominal fee of rupee one towards maintenance of record of rights. In October 18th 1980,

exemption from payments of land revenue was extended to the holdings of four hectares of rain-fed dry lands or its equivalent of rain-fed wet land under Land Reforms Act.

Land Reforms

There was a persistent demand for examining afresh the tenancy problems in detail and for adoption of a uniform measure throughout Karnataka. Therefore, a Committee called the Mysore Tenancy and Agricultural Land Laws Committee was appointed on 10th May 1957, under the Chairmanship of B.D. Jatti and it submitted its report in 1958. The Government then introduced a bill called the Karnataka Land Reforms Bill, 1958, in the Karnataka 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 examined all the provisions of the bill and submitted its report on 25th March 1961. The Bill was adopted with certain changes by the State Legislature in November 1961 and it received the assent of the President of India in March 1962. However, as it was found necessary to amend certain provisions of the Act, the implementation was held up for some time. It was accordingly amended in 1965 by Act No. XIV of 1965. The Karnataka Land Reforms Act, 1961 (Karnataka Act X of 1962) as amended in 1965 had been brought into force throughout the State with effect from the 2nd October 1965, the Gandhi Jayanti day. Under the provisions of the Act, no tenancy could be terminated merely on the ground that its duration, whether by agreement or otherwise had expired. Tenants who were cultivating the lands prior to 10th September 1957, but also who had been dispossessed either by surrender or eviction, were entitled for restoration of possession. Land in excess of 27 standard acres in the case of existing holdings were to be treated as surplus lands, which were to be vested with the Government. The ceiling area, for future holdings was limited to 18 standard acres. The Land Reforms Act, was further amended in 1966, 1967, 1968, 1970, 1972 and 1974. Several highly important provisions were made by the Karnataka Land Reforms (Amendment) Act 1973 (Karnataka Act I of 1974).

Radical Measures : This Act, a major policy decision designed to give reality to the slogan "Land to the Tiller", has come into force with effect from March 1, 1974. The Act has also enabled agricultural labourers and landless persons belonging to the Scheduled Castes and Scheduled Tribes and others to own land. Besides reducing the ceiling limit of the land to be held by each family, the Act has reduced

the size of the family by redefining the term family to include a person, his or her spouse and their minor sons or unmarried daughters. Persons with an annul income exceeding Rs 12,000 from non-agricultural sources, companies, associations and co-operative societies were barred from acquiring lands in future except under specified conditions.

Abolition of Tenancy: There will be no future tenancies except in the case of soldiers and seamen and they are eligible to resume land if the tenant commits defaults. The Land Reforms Act applies only to agricultural land and does not apply to land classified as non-agricultural as defined therein. The law permits to hold land only to those, who are carrying personal cultivation. To cultivate personally means to cultivate on one's own account, by one's own labour and paying the wages in cash or kind but not by crop sharing and supervision. If any person gives out land on lease in contravention of the law, he stands to lose the land by forfeiture to Government without any compensation. The resumption of land by the landlord has been completely eliminated.

Land Tribunals: The 1974 Act declared that every piece of land which was subjected to a lease as on 1-3-1974 stands vested in the Government. Those who had taken the land on lease had to make applications to obtain occupancy rights on the land before the Land Tribunal. On each application, the Tribunal was to decide firstly, whether the land was 'tenanted' as defined by the law and for that reason vested in the Government and secondly, whether the applicant was eligible to be given occupancy rights.

The last date for filing applications before the Tribunal was originally 31-12-1974 and it was extended upto 30-6-1979. The Tribunals were given power to entertain applications given thereafter duly condoning the delay. The tenant was exempted from paying the stamp duty on the application and affidavit filed by him. Cases are decided by majority vote and the quorum is a minimum of three but there will be no quorum without the chairman. The law declared that the order of the Tribunal was final and that no legal practitioner was allowed to appear in any of the Tribunal's proceedings. Its decision is neither subject to prior approval of any higher authority nor appealable. If any party is aggrieved with the Tribunal's order, all that he can do is to approach the High Court and not any lower civil courts. For the convenience of the intending applicants,

one Tribunal has been constituted for every taluk. This highly decentralised deployment of final authority is a special feature of the Karnataka Land Reforms Act. The Tribunal is formally a quasi-judicial body empowered to conduct a summary enquiry as defined in the Karnataka Land Revenue Act. It takes up the hearing of each application after individual notices and public notices have been duly issued to the concerned village.

Special Powers : As per the Acts amended in 1975, the Tribunal has been given special powers to pass interlocutory orders. Thereby the Tribunal is enabled without prejudice to its final decision to ensure that the interim landlord will not be able to chase away the tenant from the land. There is an unusual provision in the Act under which the State Government is empowered to provide legal assistance to persons whose pecuniary circumstances warrant the assistance. The Government, has also set up a legal aid cell in the Secretariat to help the tenants all over the State who may be in need of legal assistance. In a special Section of the Act (according to an enactment of 1979), any agricultural labourer residing in a dwelling house on a land not belonging to him is eligible to apply to the Tribunal for ownership of that dwelling and the appurtenant site area (limited to 1/20th of an acre). If the Tribunal decides in his favour, the ownership right is given to him on payment of a premium which is determined in the same case as in the case of tenants.

Rent Fixation : Under the 1974 Act, rent is equal to 10 times the land revenue plus the water rate if any payable on the land. For lands taking water from Government source for two paddy crops per year, the maximum rate will not be more than Rs 16.50 per acre. For one paddy crop, the maximum would be Rs 11 per acre. For all other categories of irrigated land, the maximum would be Rs 5.05 per acre.

Payments to Landlords : For the extinguishment of the rights of the landlords, the law provides that a sum described as "amount payable" will be paid to the landlord as compensation. It is very different from the market value of the land. The amount payable to the landlord is a multiple of the net annual income from the land which, as has already been described, is the same as the annual rent. The multiple applicable to dry lands is 20 times, for irrigated lands, it is 15 times ; that means 200 times and 150 times, of the land revenue inclusive of water rate if any, respectively

For structures standing on the land, if the landlord is responsible for it, the amount payable will be on the basis of valuation made by the appropriate technical official. Further, if fruit bearing trees have been raised, the land will be assessed as a garden land with reference to the particular tree standing on it, where the rate of assessment will be higher. The amount payable to the landlord subject to a maximum of Rs two lakhs is paid partly in cash as down payment of Rs 2,000 and partly in bonds, covering payment of amount in annual instalments over 20 year period with interest at 5½ per cent. To the landlords belonging to the vulnerable groups such as minors, widows, women who have never been married, persons who are subject to physical and mental disability and small farmers, the amount is paid in one lumpsum.

Payments of Premium: In return for the ownership rights given to the tenant he has to pay a premium. The premium is 20 times the annual income in the case of dry lands and 15 times the annual income in the case of irrigated lands and wet lands. The tenant is also responsible for payment, as part of the premium, the value of the structures for which compensation would be paid to the landlord.

The premium can be paid by the tenant in a lumpsum if he so wishes. Otherwise, it would be paid as down payment of Rs 2,000 supplemented by instalments fixed according to his option not exceeding 20 years and he is liable to pay interest at 5½ per cent on the outstanding balance. The law had made provisions by which the tenant is facilitated to obtain funds from the State Land Development Bank.

The Ceiling on Land-holding: The Karnataka Act did not confine only to tenancy matters but imposed an upper limit on the size of land holdings. One unit is one acre of land of the highest value. The ceiling limit applicable to each family consisting of five members or less in 10 such units. For every extra person in the family an extra two units are given subject to an upper limit of 20 units for any single family and the Act has clearly defined the family. Under the system adopted in 1974 Act, emphasis is on the aggregation of the holdings of individuals along with their share in joint holdings before determining the surplus land owned by each family as defined. The object of the system is to obviate the effects of the practice of holding the family's property in the names of its different members young and old. Another object is to ensure that shares in the joint family property does not escape the ceiling.

Classification of land for imposing the ceiling limit lands are simply described with reference to the source of irrigation facilities and all lands are placed in just three categories viz., those cultivated with water from a Government source, those cultivated with rain water, and dry lands. Any one possessing more land than 10 acres of the first kind, 20 acres of the second kind or 40 acres of dry land is placed under a duty to file a complete declaration failing which the land may be forfeited by Government or he may be convicted and a fine of Rs 500 may also be imposed. The law gave time till 31-12-1974 to file declarations..

For the lands so taken over to Government, compensation is calculated in exactly the same manner as in the case of tenanted land. This surplus land is distributed to the displaced tenants, agricultural labourers, landless persons, including ex-service personnel whose gross annual income does not exceed Rs 2,000. Other persons in the villages in the taluk or the adjacent taluk having less than one unit with gross annual income of Rs 2,000 will get land in the order of priority fixed. Fifty per cent of the surplus land is reserved for scheduled castes and scheduled tribes.

Plantations and Other Special cases: The 1974 Act had made liberal provisions in certain cases of a special nature. All Government lands are exempt from the provisions of the Act except the payment of rent. Exemption is also given to the lands where plantation crops i.e., cardamom, cocoa, coffee, pepper, rubber and tea are grown, the exemption given to these plantation lands relate only to the bar against holding in excess of ceiling limits. These lands have not been saved from the other provisions of the Act like filing of declarations, ownership and abolition of tenancies.

Water Rates

Water rate is treated as a service charge for water supplied or used for irrigation of lands. Government provides new irrigation facilities or augments irrigable capacities of old works on lands after its revision. It levies an annual rate called water rate on the land so irrigated. In Bombay Karnataka area, water rate was levied and collected by the Collector under section 55 of the Bombay Land Revenue Code and also under the provisions of the Bombay Irrigation Act 1879. Bombay Government had framed rules called the Bombay Canal rules 1934 for Regulation of water supply and levy of water rates. However, water rate was not levied and

covered in Uttara Kannada District before coming into force of the Karnataka Irrigation (Levy of Betterment Contribution and Water Rates) Act, 1957.

But wet assessment under the new management is levied only on rain-fed wet lands not deriving the advantage of water from any Governmental irrigational source. Lands coming under the Government irrigational source are liable to a levy of dry assessment in addition to water rate under the Karnataka Irrigation (Levy of Betterment Contribution and Water Rate) Act, 1957. Water rate however is not included under Land Revenue assessment under the new settlement. Rules relating to water rates issued in 1965 are expected to cover the cost of the maintenance of the irrigation project and if possible reimburse to the Government debt charges and overhead expenses. The rules of water rates were given effect to from 1966 with an enhanced water rate of $33\frac{1}{3}$ per cent. The Government appointed a committee to review the entire issue of water rates and it was recommended that the water rates might be scaled down and levying of maintenance charges to be discontinued. The Government issued orders accordingly and subsequently, it had to reconsider in view of the heavy charges incurred on irrigation projects. And so, the maintenance cess was restored according to the irrigation act, which was amended from time to time. The amendments were issued in 1972, 1976, 1979, 1980 and 1981. The rates fixed during these periods were as follows.

In respect of water supplied or made available or used from any lift irrigation work owned and mentioned by Government for irrigation of any land, water rates shall be levied at three times the rate prescribed in 1979 for sugarcane or paddy, twice crops other than paddy and sugarcane. As per the Government Notification of January, 1981, the water rates for various crops have been revised as detailed below, and are in force for the present (in rupees per acre: Sugarcane (12 months) 150, sugarcane (13 to 18 months) 225. In Malnad areas with 1,250 mm rainfall for paddy 32, In other areas for paddy 48, wheat 24, jowar 24, groundnut 24, cotton 48, maize, ragi, navane, sajje, greengram, sweet potato, tobacco, coriander 24, pulses 18, manurial crops 9 and garden crops 50.

Maintenance Cess: As provided in the Irrigation Act and Rules 1965, Government has levied a maintenance cess of rupees four per acre of land benefited by irrigation work maintained by the Government, Tungabhadra Board or Taluk Development Board.

Promotional Water Rates: Water is supplied, made available or used for irrigation of any land which had not been irrigated by water before the coming into force of the Irrigation Rules of 1965. Water rates are levied at the following concessional rates during the first three years of irrigation of such land, viz., i) for the first year—no water rate, ii) for the second year—one fourth of the rates specified and iii) for the third year—one-half of the water rates specified.

OTHER TAXES

With more than 70% of the total population deriving their livelihood from agriculture and allied occupation, land revenue accounted for the bulk of the revenue till the thirties of this century, the other important source of revenue being Excise and Forests. During the last fifty years, however, new sources of revenue have also been exploited. Stamp duty and registration fee became a source to be reckoned with. Taxes on commodities and specifically sales tax are found to be an increasing and most important source of revenue. Service taxes introduced recently in the district have opened a new and widening horizon. Electricity duty came to be levied in 1951 and tax on passengers in 1961. Modifications in the rate structure have also raised their proportions.

State Excise

The Excise Department is one of the major revenue earning departments of the State Government in the district. It exercises control over the distilleries, breweries, bonded warehouses, pharmaceutical units, etc., pertaining to the production, manufacture, possession, import and export, transport, purchase and sale of liquor and intoxicating drugs. It also levies excise duty on various leviable articles as per the Karnataka Excise Act 1965 and rules thereunder. It enforces the following Acts, enactments, rules and orders: 1) State Acts: a) The Karnataka Excise Act, 1965, b) The Karnataka Prohibition Act, 1951 and c) The Rules framed under the above Acts. 2) Central Acts: a) The Medicinal and Toilet Preparation Act, 1955, b) The Dangerous Drugs Act, 1930, c) The Opium Act, 1978, d) Ethyle Alcohol (Pre-Control Order, 1971), e) The Molasses Control Orders and f) The Rules under the above Act.

The Deputy Commissioner of the district is also *ex-officio* Deputy Commissioner for Excise and carries out certain duties as per the provisions of the Karnataka Excise Act, 1965 and Rules thereunder. The Superintendent of Excise at the district assists the Deputy

Statement showing the taluk-wise cases disposed by the Land Tribunals in the district

<i>Particulars</i>	<i>Ankola</i>	<i>Bhatkal</i>	<i>Haliyal</i>	<i>Honavar</i>	<i>Karwar</i>	<i>Kumta</i>	<i>Mundgod</i>	<i>Siddapur</i>	<i>Sirsi</i>	<i>Supa</i>	<i>Yellapur</i>
1	2	3	4	5	6	7	8	9	10	11	12
No of cases admitted to the Land Tribunal	10,967	9,891	3,538	19,063	15,473	18,147	1,473	8,594	8,410	1,681	1,739
No. of cases settled in favour of :											
a) tenants	9,269	7,762	2,376	15,925	12,511	15,452	887	7,495	6,562	998	1,332
b) landlords	—	—	—	—	—	—	127	—	—	—	400
c) rejected	1,698	2,129	802	3,188	2,941	2,670	459	1,053	1,848	683	400
d) undecided	—	—	—	—	21	—	—	—	—	—	—
No. of cases referred to High Court by :											
a) Land Tribunal	—	1,421	3	482	—	219	111	—	316	2	2
b) Tenants	—	42	20	13	187	384	33	21	365	2	49
c) Landlords	267	—	157	469	194	72	20	40	—	79	18
No. of cases pending at High Court	180	100	180	88	87	67	16	42	245	19	—

1	2	3	4	5	6	7	8	9	10	11	12
Total area of land allotted to tenants (in acres)	17,396	12,981	19,828	22,269	15,258	18,023	5,258	20,255	26,776	2,988	7,229
Land allotted to : SCs	194-32	—	—	232	38-10	119-25	213-3	—	1-10	—	1-17
STs	—	—	—	—	11 1/2	8	—	—	—	—	—
Surplus land available for distribution	53-7	—	167-26	—	—	24-5	19-37	—	85-5	17-30	2-10
No. of SCs & STs as recipients of surplus land	—	—	24	—	—	3	—	—	—	4	1

Commissioner in day-to-day administration and enforcement matters. The Excise Revenue collected in Uttara Kannada District during 1978-79 was Rs 1,48,64,139-61, 1979-80 Rs 1,67,60,379-23, 1980-81 Rs 1,95,72,557-43 and 1981-82 Rs 2,65,70,676-42.

The following table gives the revenue realised in the district for the year from 1981-82 to 1984-85.

(Amount in lakhs)

Particulars	1981-82	1982-83	1983-84	1984-85
Duty on Arrack	29.41	29.69	37.88	44.61
Price on Arrack	21.26	20.98	21.54	24.79
Arrack shop rental	198.92	230.46	227.98	249.18
Toddy shop rental	5.33	6.33	7.44	7.89
Tree tax	0.28	0.05	—	—
Beer Duty	1.85	2.35	3.74	4.87
Beer licence fees	0.10	0.11	0.07	0.04
Licence fee on foreign liquor	4.65	5.44	8.21	8.89
Duty on Indian made foreign liquor	3.37	3.55	4.85	6.61
Rectified spirit	0.03	0.20	0.02	0.06
Licence fee on medicated wines	0.1	0.01	—	—
Denatured spirit	0.008	0.002	0.01	0.01
Service and services fees	0.004	—	—	—
Fines and confiscations	0.10	0.17	0.18	0.16
Recovery of over-payments	0.01	0.03	0.02	0.008
Interest on arrears of revenue	0.25	0.34	2.01	2.01
Other receipts	—	—	0.01	0.03
Total	265.65	299.71	314.06	349.13

Stamps and Registration

The district registration office was originally established in the year 1864 at Honavar and was subsequently shifted to Karwar. After Registration, the Deputy Commissioner who is the *ex-officio* District Registrar has been entrusted with the task of registration of documents and collection of registration fee and he is responsible to the Inspector General of Registration and Commissioner of Stamps, Bangalore, for all such acts. There are five sub-registry

offices in Uttara Kannada District which are also administered by the District Registrar. The five offices are located at Karwar, Kumta, Honavar, Sirsi and Haliyal. The main function of the Registration Department is to register the documents relating to the immoveable properties in the jurisdiction of the Sub-Registrar and maintain its records. The particulars pertaining to registration in the district for some recent years are as follows.

<i>Particulars</i>	1979-80	1980-81	1981-82	1982-83
Number of registrations	3,712	4,461	5,616	4,933
Immoveable property :				
a) Compulsory	3,213	3,909	4,971	4,716
b) Optional	1	—	—	—
Moveable property	199	148	240	161
Wills and authorities to adopt	299	404	405	457
Aggregate value of registered documents (in Rs)	1,99,54,786	2,43,55,063	3,25,77,776	3,75,51,935
Total receipts (in Rs)	2,26,896	2,69,245	2,99,083	3,10,258
Total expenditure (in Rs)	1,29,115	1,53,272	2,05,036	2,75,291

Commercial Taxes

The Commercial Tax Department was established in 1948 as a department dealing with Sales Tax and Income Tax. With the constitution of the Indian Republic, the levy of Income tax a Central subject in 1951. After the States Reorganisation in 1956, the Karnataka Sales Tax Act, 1957 was made applicable to this district also and administered by the Department from 1-10-1957. The Commercial Tax Department which is a major revenue earner for the Government ensures that the revenue due to the Government is properly assessed and collected by administering the various commercial laws in the district viz. 1) The Karnataka Sales Tax Act 1957, 2) Central Sales Tax Act 1956, 3) Karnataka Agricultural Income Tax Act 1958, 4) Karnataka Entertainment Tax Act 1958, 5) Karnataka Tax on Profession, Trades, Calling and Employment Act 1976, 6) Karnataka Tax on Luxuries (Hotels and Lodgings) Act 1979 and 7) Karnataka Tax on Goods into Local Areas for Consumption, Use of Sale Therein Act

1979. It is also the authority for registering the dealers under the KST., CST and Entry Act for the purpose of Sales Tax, Entry Tax collection. Under the Entertainment Tax, the Department affixes the entertainment tax seal on tickets and exercises power for surprise checks of admission tickets issued by cinema houses. Profession tax officers ensure tax collection from self-employed and employees. The A I T O assess the Agricultural I T of assesseees under the Act.

Sales Tax : Among all the revenues of the Department, 90% of the total revenue comes from Sales Tax. A system of composite single point and multi-point Sales Tax is in vogue. A single point levy is imposed at only one stage. The rate of single point tax ranges from 1% to 40%. About 178 goods out of 293 main goods are brought under single point which contributes about 80% Sales Tax revenue while others are subjected to multi-point levy i.e., Tax that is levied at every stage at which it passes through the hands of a dealer liable to tax. Majority of goods of common usage attract a Sales tax rates of 4% and semi-luxury goods are subjected to tax at not more than 8%. The common expensive items like automobiles, radios, refrigerators, etc., are taxed at 15% and others between 8 to 15%. Liquors are taxed at 25%. These rates are subject to revision either upwards or downwards. There is a surcharge of 10% on Sales Tax and another 10% as Rural Development Cess.

The main objective of the Central Sales Tax Act of 1956 which came into force from 1-7-1957 is to enable the State Governments to raise additional revenues by levying tax on inter-state sales. The CST Act is a multi-point Act. The table hereunder gives the number of assesseees under KST and CST and also the revenue realised for the year 1978-79 to 1982-83.

(Amount in lakhs)

Year	No. of Assessments		Tax collected		Miscellaneous fine amount per annum	Total
	KST	CST	KST	CST		
1978-79	2,633	1,010	1.68	96	1.50	2.65
1979-80	1,564	453	1.56	61	1.83	2.20
1980-81	2,377	764	2.21	1.33	3.18	3.56
1981-82	3,204	874	2.93	1.76	8.86	4.77
1982-83	3,246	991	3.10	1.92	8.78	5.11

Entertainment Tax : The entertainment tax is levied according to the Karnataka Entertainment Tax Act 1958 on cinematograph shows only (it is levied on horse racing in some districts of the State). The levy consists of entertainment tax, surcharge and show tax. Entertainment tax ranges from 20 to 35% on the value of the admission ticket. Ninety per cent of the collection goes to the local bodies of the respective area and the balance being retained by the State Government. Surcharge amounts to 50 to 60% of the entertainment tax, the entire proceeds of which are being credited to the consolidated fund of the State. In addition, a show tax is also levied, the power of exemption of which was once the prerogative of the commercial tax office and the power now vests only with the Government.

The amount of revenue realised in the district under this head is follows :

<i>Year</i>	<i>Entertainment tax</i>	<i>Additional tax</i>	<i>Show tax</i>	<i>Total</i>
1978-79	8,19,665	2,65,198	85,263	11,70,126
1979-80	8,36,354	1,60,666	87,462	10,84,482
1980-81	9,27,430	3,78,919	1,00,348	14,06,697
1981-82	11,57,018	4,34,477	74,119	17,10,291
1982-83	12,39,329	1,31,059	3,51,509	17,21,897

The number of theatres were 1978-79 21, (9 semi-permanent) 1979-80 22 (10), 1980-81 25 (11), 1981-82-25 (11) and 1982-83 27 (11).

Profession Tax : Karnataka Tax on Profession, Trades, Callings and Employment Act 1976 came into force with effect from 1-4-1976. Under this Act, all salaried persons/wage earners whose basic salary per month is Rs 1,200 and above have to pay Profession Tax according to the existing slab rates. The employer deducts at source the Profession Tax while the self-employed persons have to register themselves and pay the tax according to declared incomes. The revenue realised from Profession Tax in the district during the year 1980-81 to 1982-83 is as follows, number of assesseees are given in brackets: 1980-81 (3,845) Rs 20,29,934 ; 1981-82 (4,927) 26,69,090 and 1982-83 (4,899) 37,11,556.

Agricultural Income Tax: Agricultural Income Tax of 1957 provides for levy of income tax at slab rates on all agricultural income derived from land on which commercial crops (including seven plantation crops) are grown. In order to have equality in the levy of tax, lands were classified into two groups viz., lands which have facilities of assured irrigation from Government canals and tanks for growing two crops of paddy in a year and dry lands with no irrigation facility from the Government and are assessed for land revenue of less than fifty paise per acre under group I and lands which grow special crops come under group II. No tax is payable where the total agricultural income does not exceed Rs 8,000. The rates also vary from 12% to 65% for incomes exceeding Rs 8,000 in accordance with the slab system. The collection of agricultural income tax in the district is as follows, the number of assessees given in brackets: 1978-79 (805) Rs 2,89,810; 1979-80 (799) 3,24,168; 1980-81 (79) 5,06,98; 1981-82 (70) 50,461; and 1982-83 (74) 26,526.

Entry Tax: The State Government abolished the Octori levy which was the main source of income to the local bodies in the district and introduced the Entry Tax in its place. Commodities subjected to levy of Additional Excise Duty viz., textiles, tobacco and sugar were to pay *ad valorem* tax on entry to municipal areas for local consumption. The list of commodities included for levy however have been enlarged during 1982-83.

Revenue realised by way of entry tax in the district for the year 1980-81 to 1982-83 is given in the following table

(Amount in Rs)

Name of the office	Collection during the year		
	1980-81	1981-82	1982-83
Commercial tax officer, Karwar	43,428	1,61,795	5,12,832
Commercial tax officer, Kumta	40,376	1,33,504	3,47,485
Commercial tax officer, Sirsi	41,736	2,02,030	3,01,870
Assistant commercial tax officer, Karwar	596	1,841	9,398
Assistant commercial tax officer, Kumta	—	4,760	30,280
Assistant commercial tax officer, Sirsi	—	2,000	15,234
Total	1,26,136	5,05,930	12,18,097

Motor Vehicles Tax: The Motor Vehicles Tax is one of the major revenue earning source of the State Government. Motor Vehicle Tax is levied and collected on all motor-vehicles. The main category of vehicles taxed are motor cycles, cars, goods vehicles, contract carriages, stage carriages, omni-buses, vehicles used for haulage and special categories like fire engines, etc. Commercial vehicles are taxed on the basis of their carrying capacity and non-commercial vehicles on their horse-power. Tax on goods vehicles is linked to the laden weight of the goods whereas the tax on passenger vehicles linked to their seating capacity. The revenue in the form of fees and taxes collected in the district for the years 1978-79 to 1982-83 is tabled below. (A Rural Development Cess of 10 per cent is being levied on the Motor Vehicle Tax since 1st April, 1984).

Year	Revenue Realised				
	(Amount in Rs)				
	1978-79	1979-80	1980-81	1981-82	1982-83
1	2	3	4	5	6
Fees	3,25,600	3,10,500	4,98,600	4,83,753	5,78,462
Taxes	48,45,500	51,25,540	58,03,540	62,16,983	62,25,955
Total	51,71,100	54,36,040	63,02,140	67,00,737	68,04,418

Luxury Tax: Tax on Luxuries was introduced during the year 1979 and is imposed on hotels and lodging houses where accommodation is provided by way of business on monetary considerations. The lodging houses and hotels who charge tariff of Rs 30 per day per person or more have to collect luxury tax from the lodges at the prevalent slab rate. Till now there has been no levy in this district as rents charged are below Rs 30 per day.

Forest Development Tax: The levy of forest development tax is covered under the Karnataka Forest (Amendment) Ordinance 1975, which came into effect from 1975. Earlier, one such tax was levied and collected by the erstwhile Bombay Presidency prior to 1956. As per the Karnataka Act No. 15 of 1976 in the Karnataka Forest Act 1963, this levy has been introduced. It is levied at 5% in respect of forest produce like timber, firewood, grass, charcoal, eucalyptus, bamboo, reeds, cane, sandalwood and minor forest produce disposed off by the State Government by sale or otherwise. Subsequently,

this tax was enhanced to 8% in 1980 and to 12% during 1983. The yield from the above taxation is utilised for the development of forest by the Forest Department and the amount collected was Rs 1,65,25,325 in 1978-79, Rs 2,08,52,691 in 1979-80, Rs 2,15,60,473 in 1980-81 Rs 3,48 46,572 in 1981-82 and Rs 3,20,45,565 in 1982-83

Electricity Tax : The Karnataka Electricity (Taxation on consumption) Act, 1959 which is in force from 1-7-1959 levies a tax on consumption of electrical energy for various classes of consumers which include domestic, commercial, industrial, agricultural, etc. Under the provisions of this Act, the consumer or the licensee shall pay to the Government on the units of energy consumed every month, a tax calculated at a specified rate and in the manner prescribed. The collections from Electricity, duty taxes, fees, etc., in the district of Uttara Kannada for the years from 1975-76 to 1981-82 are as follows. Rs 25.13 lakhs in 1975-76, Rs 28.88 lakhs in 1976-77, Rs 29.10 lakhs in 1977-78, Rs 31.70 lakhs in 1978-79, Rs 25.34 lakhs in 1979-80, Rs 54.12 lakhs in 1980-81 and Rs 66.12 lakhs in 1981-82.

The income of the K E B for the year 1982-83 by way of consumption charges, duty and tax was Rs 9.79 crores. The taluk-wise break-up for the same year was, 1) Sirsi Rs 24,00,652, 2) Mundgod Rs 6,83,146, 3) Siddapur Rs 6,25,801, 4) Supa Rs 3,76,53,593, 5) Haliyal Rs 9,02,399, 6) Yellapur Rs 7,41,447, 7) Kumta Rs 15,40,814, 8) Bhatkal Rs 15,14,987, 9) Honavar Rs 17,78,922, 10) Ankola Rs 16,75,654, and 11) Karwar Rs 4,84,29,506.

Central Excise and Customs : Karwar is made purely a customs division under Customs Collectorate, Karnataka. The main function of the Karwar Customs Division is to collect import and export duties on the goods imported and exported through the ports of Uttara Kannada district and to combat and arrest smuggling activities. The Assistant Collector of Customs has overall control over Karwar Customs Division.

Previously Customs work was done under the Sea Customs Act, 1878. Further Acts viz., 1) The Inland Bonded Warehouse Act, 1896, 2) The Land Customs Act, 1924 and 3) Aircrafts Act 1934 were in force. Subsequently, these acts were consolidated and the Customs Act, 1962 was enacted in the year 1962 which also governs the customs work throughout India. The Foreign Exchange Regulation Act, 1973 and COFEPOSA 1974 (Conservation of Foreign Exchange and Prevention of Smuggling Act) are also enforced by the

department. Besides these, the Gold Control Act, 1968 is also being enforced by the Central Excise and Customs Officers stationed in their respective places. The levy of Central Excise duty started with motor spirit in the year 1917. The Central Excise and Salt Act, 1944 which came into force from 24-2-1944 was intended to consolidate and amend the law relating to Central duties of Excise and Salt. The Central Excise Duty now extends to nearly 150 commodities which accounts for nearly $\frac{2}{3}$ of the Central Excise Revenue. The Customs Revenue from 1978-79 to 1982-83 is given below.

Category	1978-79	1979-80	1980-81	1981-82	1982-83
Export Duty	32,01,005	59,75,300	61,26,897	28,68,273	22,84,783
Import Duty	1,85,56,250	2,12,18,069	78,028	20,26,789	18,88,006
Miscellaneous	69,471	1,02,424	73,059	2,30,766	78,586

Income Tax: Income Tax in the district was being levied by the State Government till 1950. During 1950, Income Tax Administration and levying work was taken over by the Central Government. The Income Tax Act of 1961 Act No. XLIII of 1961 dated 13-9-1961 is in force. It is in force since 1-4-1962 and it provides for levy of taxes on income. There have been various amendments to this Act from time to time which are effective from various dates since the commencement of the Act. All taluks of Uttara Kannada district except Haliyal and Yellapur are under the jurisdiction of the Income Tax Officer, Karwar. Haliyal and Yellapur are administered by the Income Tax Officer, Dharwad and Hubli respectively. Further, the Income Tax Officer, Dharwad is having jurisdiction over all the Company and Trust cases of the entire district. The table below gives the number of assessees and the revenue realised for the year 1979-80 to 1982-83.

(Amount in lakhs)

Year	No. of Assessees			Amount collected	Fines collected
	Salary cases	Business cases	Total		
1979-80	380	3,220	3,600	64.38	2.07
1980-81	370	3,130	3,500	75.17	2.44
1981-82	350	3,023	3,373	84.44	2.17
1982-83	300	2,551	2,881	59.98	2.03

Gift Tax : The Gift Tax Act of 1958 which came into effect from 1-4-1958 is in force in the district. It provides for levy of taxes on gift made by individuals, Hindu undivided family or a person or an association or a body of persons whether incorporated or not. Amount collected in recent years, number of assesseees being given in brackets, is as follows: 1979-80 (21) 14,000, 1980-81 (29) 10,000, 1981-82 (23) 9,000 and 1982-83 (34) 18,000.

Wealth Tax : The Wealth Tax Act of 1957 which came into effect from 1-4-1957 is in force in the district. It provides for levy of taxes on wealth in the cases of individuals and Hindu undivided families. Various amendments have been made since the commencement of the Act. The number of assesseees given in brackets and the amount collected for the years for 1979-80 to 1982-83 are : (Rs in lakhs) 1979-80 (158) 1.20, 1980-81 (175) 1.42, 1981-82 (170) 1.54 and 1982-83 (170) 2.06.

Estate Duty : Estate Duty is the duty on property other than agricultural land levied and collected by the Income Tax Department. The Estate Duty Act 1953 (Act No. XXX of 1953) is in force. This Act came into force with effect from 15-10-1953. The object of this Act is to impose an estate duty on property passing or deemed to pass on death of a person. The Assistant Controller of Estate Duty, Hubli is having jurisdiction over the entire district in the matter relating to estate duty.