

CHAPTER IX

ADMINISTRATION AND REVENUE

The knowledge of administration during historical times becomes helpful in several ways while introducing contemporary administrative system. It can be said that, most of our administrative institutions are a continuation of many of our ancient traditional systems. The implementation of policies in a certain well defined area, district or region, is considered as Public Administration. The 'District' is considered as an independent and important 'administrative unit' in the administration of the State. It is evident from the inscriptions that, different royal families had named their units of administration as 'Nadu', 'Vishaya', 'Seeme', 'Vente', etc, during ancient and medieval periods. Viewing the consistency in the repeated occurrence of the words 'Nadu' and 'Vishaya', in the inscriptions, they are considered to have been prominent administrative divisions. Developed on the basis of several ancient systems, during the medieval period, especially Vijayanagara administration this was evidently well established, as seen from the details available from the inscriptions. Officials appointed to administer the 'Nadu' were known as Officers, while the administrators of the city or 'Nagara' were known as Nayakas. There were several other officials known as *Madhyastha*, *Attavane*, *Appanekara*, *Sthala-adhikari*, *Nada-Senabova*, Village officer, *Pergade (Heggade)*, *Odeya*, *Ooralva*, *Gramini*, *Ugrani* to administer varied departments. These traditional officials continued administration until recent years, when Dakshina Kannada district came under the administrative control of the British, but before independence, several modern methods gradually came into force. Though provincial divisions came to be reorganized for administrative reasons, yet the the fact remains that, these divisions

are as old as organized governance. Our administrative procedures have undergone westernization, the ancient administrative institutions have continued to satisfactorily exercise their sway over village administration. Several words in modern administrative usage and taxes are indeed a continuation of our ancient modalities.

Before the States Reorganisation, undivided Dakshina Kannada district comprising of the following eight taluks-Kundapur, Udupi, Karkala, Belthangady, Mangalore, Puttur, Bantwal and Kasaragod, was a part of the erstwhile Madras State. As a result of the States Reorganization, on First of November 1956, Kasaragod was transferred to Kerala State and the remaining seven Taluks became a part of Mysore State. Since Sulya was formed as a separate taluk during 1966, the district continued to have eight taluks. For administrative convenience the state was divided into four revenue divisions, named after their headquarters as Bangalore, Mysore, Belgaum and Gulbarga, and each division was brought under a Divisional Commissioner (at present these posts remain cancelled). During 2005, Offices of four Regional Commissioners were created and the Regional Commissioners are responsible for the progress and development of their respective divisions. Dakshina Kannada and Udupi district, which came into being on 25th August, 1997, are under the jurisdiction of the Regional Commissioner of Mysore. Along with Mysore, Mandya, Kodagu, Hassan and Chikkamagalur districts, Dakshina Kannada and Udupi districts were brought under the control of the Regional Commissioner of Mysore.

General Administration

The hierarchy of revenue officials at the Taluk level in the District, starting from the lowest official, consisted of *Ugrani*, *Talayari*, *Shyanuboga*, *Patela*, Revenue Inspector (*Manegara*) and Tahsildar. Assistant Commissioner and Deputy Commissioner were the highest Revenue Officers at the district level. According to a report of 1958, it is understood that, there were 585 *Patels*, 294 *Shanubogs*, 770 *Talaris* and 295 *Ugranis* in undivided Dakshina-Kannada district. Generally, these four were hereditary offices. *Patela* was responsible for the collection of revenue and the complete maintenance of peace in the village. *Ugrani*, under instructions of the *Patela*, performed the duties of informing every household to pay revenue, conveyed the receipt after the revenue was paid, and kept the villagers informed about the *Jamabandhi* etc. *Shyanuboga* maintained the detailed records

of land revenue in the 'Black Book' known as '*Kadatha*'. During the period of natural calamities revenue payment was exempted. For example when there were floods during 1921, revenue collection had been exempted in Parampalli, Manuru, Thekkatte, and Kumbhasi villages of Udupi Taluk. For non-collection of revenue promptly and punctually, *Patelas* were kept under suspension. After the emergence of New Mysore State, when the Government introduced the Mysore Village Officers Act 1961, on First of February 1963, the hereditary offices were abolished. Instead of *Shyanuboga*, rules for appointment of a full-time Government official called Village Accountant came in to force, effective from First of May, 1968.

Prior to the unification, when several administrative reforms had been undertaken in undivided Dakshina-Kannada district, there were eight Taluks and three revenue Sub-Divisions. They were: 1. Kundapura Sub-Division comprising Kundapura, Udupi and Karkala Taluks; 2. Puttur Sub-Division comprising Puttur, Sulya and Belthangady Taluks and 3. Mangaluru Sub-Division comprising Mangaluru and Bantwala Taluks. Every revenue Sub-Division was brought under the administrative control of the Assistant Commissioner. Every Taluk was divided into a Revenue Circle or *Hobali*. Such an arrangement was called as '*Firka*'. Before unification, Kasaragod Taluk was a part of Dakshina-Kannada District. After 1956, it became a part of Kerala State.

After unification, by 1973 the District had three Sub-Divisions, eight Taluks, twenty six Firkas or Hoblis and 687 villages. The District Officer was in-charge of the District, along with different grades of Officers and their respective members of staff. Seven new districts were created when the Government decided to divide the districts which were larger in size, to introduce de-centralisation, as laid down in the Government Order NO; RD 42 LRD 87 Dated 25-8-1997. Accordingly, Udupi District was separated from Dakshina-Kannada District and was made a new District. Udupi, Kundapura and Karkala taluks were included under the administrative control of the newly created Udupi District.

For administrative convenience, different grades of administrative jobs have been identified on the basis of the relevant subjects and cadres in the present day District administration. Among them, responsibility of Public Safety and Protection of Civilian rights belongs to all officials. Maintenance of Law and Order, Administration of Civil

and Criminal justice is also included. Section Two, pertains to the issues relating to Revenue and Customs, and determines different types of Tax and collection of Land Revenue, cess on irrigation, Agricultural Income Tax, Fees on Motor registration, tax on Motor Vehicles, Income tax, on both Central and State Governments, Customs fee etc. Recovery of loans advanced to agriculturists, revenue arising out of Distilleries, Pharmaceuticals and Drugs, administration and control over Government Treasury, Land acquisition, Maintenance of Land records, Statistical data on land holdings and implementation of Land Reforms are among the functions allocated to this section. Department three, comprises of Agriculture, Animal Husbandry, Irrigation, Industries, Transportation and Communication. All these modern administrative duties, aimed at the welfare of the public, are included under the Finance Department.

Next important section pertains to the duties concerning Social Welfare and Development. Some among them deal with finance. Community Development, Co-operation, Education, Medical and Public Health, Social Welfare, Panchayat Raj, and others come under this department. Apart from these, managing the conditions pertaining to scarcity, drought, floods, Fire accidents, natural calamities etc, are the primary responsibilities of the District officers. Conducting elections to the Lok Sabha, Legislative Assembly and local governing bodies, census operations are all under their jurisdictional duties. It is also the duty of the District Officer to oversee the functioning of the Corporations, Taluk Development Boards, Grama Panchayats, Local self governing institutions; and discharge such other administrative duties of the Government whenever there is a serious threat to public safety and life. There are different cadres of Officials to look after several types of works in the governance of the District, the Sub-Division, Taluk and Village level. The overall responsibility of administration in the district devolves upon the District Officer.

During 1956, the Government created the post of Divisional Commissioner in the New Mysore State. According to the Rules and Regulations of 1956, pertaining to the States Reorganization, undivided Dakshina Kannada District came under the administrative control of the Divisional Commissioner in the Mysore Division. The Divisional Commissioner had diverse powers to supervise, control, joint-reconciliation, advice and to hear appeals. At present this office of the Divisional Commissioner remains abolished.

Regional Commissioners

The Unification of Karnataka (First of November, 1956), from then on, the new state had been divided into four Revenue Divisions. According to the Government Order Number: SS 4817-917/SRD 2-56.2 Dated: October 24th 1956, Divisional Commissioners were directly appointed and made responsible for the administration, maintenance of Law and Order, while bringing about proper coordination among developmental works and activities in the Revenue and Local Self Government Departments. According to Karnataka Land Revenue Act, 1964, Column 7 (2), under the Government Rules, the Divisional Officer was appointed as the Chief Revenue Officer of their respective Division. He exercised the power of supervision over all subordinate Officers within the jurisdiction of the Division. Powers of the Divisional Officers, as they existed, are listed below. Udupi District was under the administrative control of the Divisional Commissioner of Mysore.

Divisional Officer is the Chief Co-ordinating Officer of all Departments at the Divisional level. As a Divisional Officer he examines all issues relating to the Revenue Department, based on the recommendation of the District Officer. All recommendations received from the Corporations/Municipalities, National Extension Service Units, Taluk Development Boards and Village Panchayats were routed through him to the Government. In several matters relating to Revenue administration he wields the power of the final appellate authority and also has the powers to sanction plans and work orders. It is his responsibility to carry inspection of all Offices of the Revenue Department in his Division. He has to solve all kinds of hurdles in the processes of implementation of the Community Development Plans and ensure their satisfactory progress by offering suitable advice and directions to the District Officers, Planning Officers, and Block Developmental Officers concerned. Appointment of officers in the revenue department like Tahsildars, Divisional Development Officers and matters like sanction of leave etc, were the responsibilities of the Divisional Commissioner. Quarterly meetings of the Co-ordination Committee are called for regularly to ensure proper co-ordination among all the Government Departments in his Division. At such meetings careful efforts are made to settle long pending issues in the working of different departments. Generally, the Divisional Commissioner is assisted by two designated Officers, and two designated Managers to discharge his duties pertaining to Revenue and Developmental Works, in addition to these officers, the regular staff carries on with the routine administration.

The Divisional Commissioner executes his chartered duties of appeal and revision according to the Rules and Regulations listed below:

- i. Indian Explosives Act, 1940
- ii. Indian Arms Act, 1959
- iii. Karnataka Cinema(distribution) Act, 1964 and Cinematograph Act
- iv. Karnataka exhibition of Films and TV screen through VCR (distribution) Act 1984
- v. Karnataka Irrigation Act, 1965
- vi. Karnataka Rent Control Act, 1999
- vii. Karnataka Land Revenue Act, 1964 and Land Revenue Rules 1966
- viii. Karnataka Land Reforms Act, 1961
- ix. Karnataka Land Grant Rules, 1969
- x. Karnataka Municipalities Act, 1964
- xi. Karnataka Inam Abolition Act (Rules 1954, 1955 and 1977)
- xii. Karnataka Scheduled Castes and scheduled Tribes and other Backward Classes (appointments, reservations etc) Act, 1993
- xiii. Karnataka Acquisition (Amendment) Act, 1961
- xiv. Karnataka Civil Service Rules, 1957
- xv. Karnataka Hindu Charitable Institutions and Trusts Act 1997
- xvi. Karnataka Treasure trove Act, 1962
- xvii. Karnataka Panchayatraj Act 1993
- xviii. Karnataka Agricultural credit operations and Miscellaneous provisions Act 1974

Based on the recommendations of the Karnataka Administrative Reforms Commission, four offices of the Divisional Officers have been abolished. Efforts were not made to create the machinery for vigilance and administrative control over the District, Sub-Division and Taluk level. As a result of the abolition of offices of the Divisional Officers, the following shortcomings in the administration were noticed:

a. At the District and Taluk levels administrative control was being gradually lost,

b. At the Divisional level, the Divisional Officers under different Acts and Rules were acting as legal authorities. As a consequence of the abolition of the Divisional Offices, the duties were specially affected and a large number of cases remained pending.

The duties and responsibilities listed above, according to the relevant Acts and Rules, having been transferred to the Karnataka Appellate Authority, has not been able to carry them out satisfactorily. At the Divisional Level it became necessary to investigate into the past performance, thus, to tide over the increased work load and pressure at the Government level, the Karnataka Government at its meeting of the Cabinet Ministers held on 19-8-2005, agreed to establish four offices of the Regional Commissioners, one each at Bangalore, Mysore, Gulbarga and Belgaum. It has also been decided that the new Divisional Commissioners in addition to their duties of the Revenue Department should also perform the duties of supervising developmental activities.

In pursuance of that decision, the State Government issued orders during September 2005 establishing four Offices of the Regional Commissioners, one each at Bangalore, Mysore, Gulbarga and Belgaum, along with the requisite supporting staff. The Regional Commissioner of Mysore is vested with jurisdictional powers of administration over the following districts: Mysore, Mandya, Hassan, Chikkamagalur, Dakshina Kannada, Udupi, Kodagu and Chamarajanagara. All Regional Commissioners perform their duties as subordinate officials to the Principal Secretary of the Revenue Department. Accordingly, Udupi district is under the administrative jurisdiction of the Regional Commissioner of Mysore.

Offices of the Regional Commissioners perform the following duties:

1. Overseeing the performance of the staff, training, development, Human Resources and miscellaneous items in the Revenue Department.
2. Revenue accounts and Auditing, Annual Inspection, surprise inspection and auditing, conducting compulsory annual Jamabandhi of the District, Sub-Division, Taluk, Hobli and Village levels.
3. Power to receive Appeals and Review according to law, under different Acts and Rules as that was being done by the previous Divisional Officers.
4. Fees on Stamps and Registration, Land survey and maintenance of land records, overseeing matters relating to the administrative control of the Muzarai Offices.

5. Inspection of subordinate offices to ensure whether the work is being done legally according to Government Notices, Orders, and Standing Orders.

6. Supervising matters pertaining to natural calamities and drought relief, assistance pertaining to Control and harvesting of crops, and other work, relating to exemptions of Land Revenue.

7. Supervision over elections conducted in the State.

8. Land allocation, Land acquisition, Land Reforms, Land Revenue collection, Land Survey and supervision of computerization work in the Department.

9. Release of Funds to District, Sub-Division and taluk offices, preparation of annual budget, furnishing answers to the questions raised in the Legislature, furnishing reports to the sub-committees appointed by the Legislative wing, and reviewing the progress in cases pending before law courts.

10. To examine and discuss the progress of developmental works of the Government, within his jurisdiction, once in every month.

11. Whenever shortcomings, both fiscal and financial, are noticed in the process of achieving the set targets, to investigate the causes, find solutions and suggest appropriate remedies and take timely action. In such matters to arrange a joint meeting with the Departmental Principal Secretary and Chief Secretary and initiate appropriate action.

IAS Super Time Scale Officers work as Chiefs of the four Divisional Offices. To assist them in their official duties, two super time scale officers are appointed (a) Additional Commissioner (Revenue Administration); and (b) Additional Commissioner (Land Planning, and other subjects). Apart from these, by way of creating additional cadres of staff and officers the Regional Commissioner's offices are set up.

Deputy Commissioner

Before the unification, the Chief Revenue Officer of the district was known as Collector in South Kanara district. After unification the designation was renamed as 'Deputy Commissioner'. At present, he acts both as a deciding officer in the general administration, and performs the duties of the District Magistrate in the district.

Primary duties of the Deputy commissioner are divided in to: 1. Revenue 2. Maintenance of Law and Order 3. Development, 4. Co-ordination and 5. Social Welfare. The District Officer safeguards all governmental land (where-ever it may be), and at the same time it is his duty to safeguard the vested interests of the Government and the public in the area entrusted to him. Determination of Revenue on all revenue lands within the administrative jurisdiction of the district, collection of revenue and to pay attention towards keeping of accounts there on, is his responsibility. He shall observe as to whether all revenue dues are being collected regularly and that all such collections are properly accounted for and credited into the government accounts. Along with these duties he is also empowered under the Mysore Land Revenue rules and regulations, with enough powers, making it possible for him to perform other duties related to these activities. Excluding land revenue, the district officer may have to collect taxes and fees in respect of Stamps and Registration, cesses relating to irrigation and such others as provided under the rules and regulations.

As the head of the district revenue administration, the Deputy Commissioner shall have the right to discharge all powers conferred upon him under the Karnataka Land Revenue Act 1964. Additionally, he shall have the right to discharge several other powers under the Karnataka Land Revenue Act, Land Grant Rules, Karnataka Irrigation Act, Hindu Religious and Charitable Trusts Act, Karnataka Village Panchayats and Local Board Act, Karnataka Municipal Act, etc. In matters of litigations pertaining to revenue, he performs the duties as a Quasi-Judicial officer. Since the Deputy Commissioner also happens to be the Executive Magistrate of the district, he is responsible for the maintenance of Law and Order in the district. As a head of all executive Magistrates working under him for the maintenance of Law and Order like, Sub-Divisional Officers and Taluk Executive Magistrates. He is vested with extensive powers under Criminal Procedure Code, the Karnataka Police Rules and other applicable rules. Relating to the maintenance of Law and Order, he exercises control over the District Police Force, Prisons in the district and has supervisory powers over all of them. The Deputy Commissioner, as Executive Magistrate of the District, acts as a Magistrate under Indian Arms Act, Indian Explosives Act, exercises the powers and is responsible for the issue of Licenses and Permits. Apart from these, under the Karnataka Cinematography Act, he issues licenses to run the Cinema houses.

The Deputy Commissioner performs his duties as a Deputy Development Commissioner also. In the performance of these duties he is responsible mainly for the implementation of programmes for the comprehensive growth of the community in the entire district. Of late, this responsibility is being discharged by a Special Deputy Commissioner, while the District Officer supervises the developmental work. As the Deputy Commissioner is vested with power of reviewing several developmental works of different Departments in the District, he is invariably appointed as Ex-officio President of all Developmental Committees of the District. In carrying out the responsibility of District administration, the Deputy Commissioner is assisted prominently by persons occupying central positions in the district. In addition to the centrally placed official helpers, like Headquarters Assistant, now called as Addl. Deputy Commissioner's Office Assistant and other officers occupying subordinate rank, especially Food Assistant, District Social welfare Officer etc, are prominent officers among others, offering assistance to the Deputy Commissioner in discharging his official duties. Several other subordinate officers working at the District level also support the Deputy Commissioner in running the district administration effectively and efficiently.

Assistant Commissioner

In Udupi District, Kundapura is a sub-division, and under that sub-division, Udupi, Karkala and Kundapura taluks are placed. This sub-division is placed under the administrative control of an Assistant Commissioner. The Assistant Commissioner works as a link, between the District Officer and the Tahsildar administrative chain. The Assistant Commissioner wields the power of revenue administration and quasi-judicial power as executive Magistrate. Among others, his prominent duties include overseeing and inspecting the works of the Tahsildar, the Revenue Inspector and the Village Officers. He protects the vested interests of the Government land, after carrying out specific inspection under special conditions etc; as an appellate authority he conducts inquiries against the decisions made by the Tahsildar; decides cases pertaining to matters of land ownership; conducts annual revenue settlement; inspects crops and boundary demarcations; conducts inspection of title deeds and revenue records; recovery of revenue and developmental fees, Taccavi loans, and supervision of revenue collection are also included among his duties.

The Assistant Commissioner is also the executive Magistrate of the sub-division, and as enunciated in the Criminal Procedure Code

he has certain powers to discharge. They are: ensuring peace and security of the public, pass necessary orders to avoid the possible occurrence of disturbances to public peace, powers to order postmortem etc. From time to time, he has to report the Law and Order situation in the sub-division, to the Deputy Commissioner. In the Revenue Department, Assistant Commissioner is the first appellate authority. As such, he exercises all powers that are bestowed upon his office according to section 36 of the Karnataka Land Revenue Act 1964. He also performs duties as Land Acquisition Officer, Land Development Officer and Land Revenue Officer. He is the Presiding Officer of the Land Tribunal, according to the the Karnataka Land Reforms Act 1961. He is the Returning Officer at the elections to the Legislative Assembly. According to the orders of the District and Regional Commissioner, he enjoys the powers to inspect and enquire into legal issues. He is also the Ex-officio Chairman of several taluk level committees.

Tahsildars

There were eight taluks in the undivided Dakshina Kannada. But, during 1997, after the formation of the Udupi district, Dakshina Kannada has two divisions viz. Mangalore sub-division with Bantwal and Mangalore; and Puttur sub-division with Belthangady, Puttur, and Sulya, there are totally five taluks. Kundapura, Karkala, and Udupi taluks are under the administrative control of the Kundapura sub-division in the newly formed Udupi district.

Each of these taluks fall under the administrative control of the Tahsildar. Tahsildar is answerable to the Assistant Commissioner of his sub-division and through him to the Deputy Commissioner, with respect to the general administration of the Taluk, Tahsildar is a prominent officer. He is responsible for the collection of land revenue. The administration of the taluk, for which he is responsible involves discharge of duties, implementation of relevant rules which devolve on his office under the Land Revenue Act and Rules, Land Reforms Act etc. Along with these, recovery of *Taccavi* loans, water cess, maintenance tax, and at the request of the departments concerned collection of other dues is also his responsibility. He conducts '*Dittam*' Jamabandi Land revenue settlement, examines accounts relating to '*Huzur*' Jamabandi land revenue settlement, inspection of cases, finding relevant records pertaining to the land revenue disputes etc;

and to keep all details ready relating to revenue collection and such other dues. He is the officer in deciding matters relating to the records of delayed land revenue collection and waiver on account of crop failure.

Tahsildar is also the Executive Magistrate of the Taluk, and discharges duties of a penalising officer as enunciated in the Criminal Procedure Code. He has the power to disperse any illegal gatherings and disturbances. He is empowered to issue orders for the disposal of properties in case of failure or refusal to pay taxes etc, and the power to recover the penalty imposed on the guilty. As the Assistant Electoral Registration Officer, he is responsible for the preparation and implementation of the electoral rolls. In his capacity as Assistant Election Officer he leads the election machinery in the taluk. As the Secretary of the Land Tribunal, under the Karnataka Fragmentation Rules 1966, and under Karnataka Mortgage Rules 1951; Karnataka registration of Births and Deaths (Special Rules) 1952; Public Entertainment and control of entertainment places Act 1969, he discharges certain duties and issues orders. He is empowered to issue certificates like-Income certificate, Caste certificate, Adoption certificate, Births and Deaths certificates, Domicile certificate, Insolvency certificate etc. Recovery of agricultural loans and some small loans advanced by the Nationalised Banks come within the purview of the powers of the Tahsildar.

Revenue Inspectors

In the hierarchy of Revenue Officers at the Hobli level, Deputy Tahsildar and the Revenue Inspector, are the officials in the lower tier next to the Tahsildar. In performing official duties, he works as an assistant to the Tahsildar. Every Taluk in the District is differentiated on the basis of number of Hoblies or the number of revenue circles. Every circle consists of a definite number of villages. The circle is a unit, as enunciated in the IV schedule of definite administrative units of the Karnataka Land Revenue Act 1964. One Revenue inspector is appointed, based on the size of the circle, and he is ordinarily the head of 10 to 20 village accountants. He and the Village Accountant remain in constant touch with the Tahsildar. They are required to perform all the duties laid down in the Karnataka Land Revenue Act 1964, and Karnataka Land Reforms Act 1961, and the rules there under, along with any other specified legal enactments as applicable. As Revenue officers, though revenue collection is their

main duty, they can be commissioned to perform other duties relating to the General Administration and Development, Health, Elections, Census, etc, pertaining to the Department. In addition to these, they are empowered to supervise the working of the Village Accountants, and ensure, before the 25th day of every month, that the revenue collection made by the village accountant is in order, and whether the collected amount is being remitted on time to the treasury. Under the Land Revenue Rules, the Revenue Inspector has the right to order the change of title deeds right on inheritance. In all these matters there is provision for an appeal to the Assistant Commissioner, against the orders passed by the Revenue Inspector. He shall exercise supervisory powers over the Village Accountants with respect to their performance relating to the maintenance of Register of Records of Rights and Register of the alterations (Mutation) of Rights and the issue of certified copies of documents to the applicants for purposes of public inspection. They shall observe the collection of Developmental cess, water cess and the collection of dues to the government against loans and advances availed by the beneficiaries. They are responsible for the preparation of records pertaining to Land Grant, Acquisition of Land, Old Age Pension, Guardianship, Succession etc.

Village Officers

Dakshina Kannada District, which was until recent years a part of the then Madras State, had been following the practice of entrusting the administration of villages to village officers following the age old *Barabaluthi* system, passed down the generations. They were known as Village *Patels*. According to that system every village establishment had a law enforcement official or the village Magistrate, called *Gowda* or *Patel*. *Shyanboga* or *Karnam* worked as Registrar. The land survey, plans and records of the entire village remained in the custody of the *Shyanboga*. All authorized documents pertaining to the lands of the village concerned, had to be obtained from them. *Thalari* or *Ugrani* worked as a guard of the village and its crops. The *Ugranis*, Government officers and the chief *Thalari* had to work as guides to the tourists. In all boundary disputes pertaining to the village concerned, *Ugrani* was considered as chief witness. Since the *Thalaris* detained the thieves and kept watch on all suspicious characters, they were described as security men of the village.

As a result of the rules of 1970s, the appointment of *Patels* and *Shyanbogas* which had been carrying on for generations, was abolished,

and the village administration was entrusted to village accountants. They are the lowest rung of revenue officials at the village level. Village accountants are in charge of the maintenance of village revenue records, and as such they are the last link in the chain of revenue administration. Sometimes, they perform the duties of the Secretary of the Village *Panchayats*. Village Assistant/Helper assists the Village Accountant in the work of Land survey, and instead of *Ugrani* or *Thalari* he works as a messenger.

Village Accountant

The powers of the village accountant are limited to the extent of the boundaries of the Village *Panchayat* concerned. Village accountants work under the directions of their respective *Hobli* Revenue Inspectors. Village Accountants are appointed either for a village or a group of villages, and they perform their specified duties under the Karnataka Land Revenue Act 1964, or any other law that is in force. They work on all registers and such other records as specified by the Government. Records, with immediate context, mean notices, witnesses, *mahajars* (statements), or reports, necessary for the public and the Government. Village Accountants are directly under the supervision and control of the Revenue Inspectors. The Assistant Commissioner decides on the central office at which the village accountant should be present, and since he happens to be the chief of the revenue administration at the village level, he should be stationed mid-way within the purview of his operations. Wherever the annual income of the *Panchayat* is less than ₹12,000/- or in case of non-appointment of secretary to the Village *Panchayat*, the Village accountant performs the duties of an ex-officio Secretary of the *panchayat*. At the village level, as the Secretary of the *Panchayat*, he is responsible for the implementation of Karnataka *Grama Panchayat* and execute decisions locally according to rules of 1959. This system ended with the implementation of Karnataka *Zilla Parishad*, *Taluk Panchayat* Committee, *Mandal Panchayat* and *panchayat* Arbitration rules 1983. Village Accountant enforces all orders issued for the purpose by the Revenue Inspector, Tahsildar and such other higher officers concerned. The Village Accountant, performs the duty of collection of land revenue and such other dues to the government, within his circle (extending to 2/3 villages). He maintains a record of the lands under the control of the *ryots* in RTC forms (locally known as *Pahani*), similarly he maintains an annual detailed record of the crops and their quantity grown, details of all trees in their lands, availability of water etc.

Nada Kacheri

With a view to decentralise the revenue administration and to decrease the work load in the Taluk offices, where the work load is more, *Nada Kacheri* or *Hobli* were started on an experimental basis in 1982. The Tahsildar transferred several responsible duties to the office of the *Nada Kacheri* classified into a list of nine duties. In selected revenue circles, two *Nada Kacheris* in each of the Taluk are functioning. The system of the *Nada Kacheri*, has provided an opportunity to transfer certain functions of the Tahsildar to a Deputy Tahsildar, who looks after its day to day functioning. As a result of this, the village community, especially agriculturists, instead of going to the Taluk central office, can get their official works attended to quickly, at the *Hobli* level itself. According to this system Deputy Tahsildar heads the *Nada Kacheri* and is provided with the required minimum staff. On the basis of this system of *Nada Kacheri* certain powers of the Tahsildar, as detailed, are transferred to the Deputy Tahsildar.

They are:

1. Sanctioning of the old age pensions,
2. Sanctioning of allowances to the physically challenged,
3. Sanctioning of compensation to the victims of fire accidents,
4. Imposition of fines,
5. Dispensing with change of property rights,
6. Inspection and confiscation of kerosene, food grains and civil supplies and awarding punishment to the delinquents,
7. Recovery of loans, government dues and the preparation of DCB account statements,
8. Imposition of developmental cess and water rate cess under the Karnataka Irrigation rules 1965,
9. Issue of certified copies of documents.

In the *Hoblies*, where there are *Nada Kacheri*, Revenue Inspectors carry out their duties as subordinate staff of the Deputy Tahsildar. Necessary reports have to be obtained at the *Nada Kacheri* from the Revenue Inspector, after the receipt of such records from the office of the Tahsildar.

REVENUE ADMINISTRATION

Right from ancient times, land revenue has been the primary source of revenue income for the state. It is a historically well known fact that, prior to the administration of the British, all local monarchs, who had ruled the country, had established systematic administrative machinery with the primary objective of overall development of the people at large. Thus the existing revenue system has its own historical background.

From some of the inscriptions found in the district it is evident that, during the reign of the Alupas, taxes were being levied, in terms of money, on the agricultural produce. Apart from these, local taxes (*Sthala-sunka*) and water cess (*Jala-sunka*) were also being levied. Fishing and business on ships were subjected to taxes. During the medieval and post medieval periods, it is learnt that, there were several kinds of taxes which were being paid either through cash or kind, as gathered from the inscriptions. One-sixth ($\frac{1}{6}$) of the total produce of the cultivable land, was payable to the Government as revenue with an addition of, on an average, ten percent of its local price. In the hand book of revenue of the Vijayanagara king Harihararaya, it was laid down as a rule that, one fourth ($\frac{1}{4}$) of the produce was governmental share, and one sixth ($\frac{1}{6}$) was to be taken into the Government treasury, and the remaining produce collected by the state treasury had to be returned to the priests and temples. This type of tax determination remained in force, without any change, till the administration of the Nayaks of Ikkeri began in AD 1618. Between AD 1618 and AD 1660 special taxes were imposed on horticultural products like coconut etc. During AD 1763, when the region came under the control of Hyder Ali, orders were passed enhancing the taxes on an average of 50 times more than the rates which had prevailed during AD 1618. Thereafter, under Tipu Sultan, several other new taxes were imposed and estates (*Inams*) were resumed. Before the district was brought under the British administration, that is, from the administration of the Alupas till the administration of Tipu Sultan, revenue administration was being manned by the local officials and their offices were based on hereditary succession. As a result of the hereditary succession to office, the village officers (*Sanboghs or Karnams*) had maintained the accounts in what is known as Black-Books or *Kadatha*. These books contained the details of land holdings, land transfers among

individuals with small holdings, amount of tax levied, and the amount paid in instalments to the government.

The end of Tipu Sultan's administration in 1799, and the beginning of the British administration is an important historical milestone in Dakshina Kannada district. Thomas Munroe, who had been commissioned to take administrative charge over the province, had expressed his opinion that the revenue rates fixed by Hyder and Tipu weighed heavily on the agriculturists. Therefore, Munroe had recommended to the Revenue Board (May, 1800), that the tax structure on all lands under cultivation, should not exceed the taxes imposed by the ruling family of Bidanur which were being collected at the time of Hyder Ali's invasions. He had also recommended for reduction in the then prevailing tax rates. Not only had the Government of Madras accepted his recommendations, but the tax structure also remained in force until 1819. As a result, it became possible for the agriculturists of the then Canara district to get a total cash concession of about 80,000 star Pagodas or ₹ 3,20,000/- in the annual land revenue. It is stated that the total amount of land revenue which was fixed by the ruler of Bidanur, was not more than 14,34,000 pagodas.

It is observed that, evidently there were occasional discussions in the assessment reports ranging from 1810 to 1818, about the need to reduce the burden of revenue. The Revenue Board had requested Collector Reed, to undertake a study on this issue and submit a special report. Consequently, though M. Reed had accepted certain points made out by Munroe, during the period of his office as Collector he had recommended to the Revenue Board to cut down the rates of assessment, for different areas, by about four to seven for every hundred. Accordingly, the Government had ordered the fixation of rates. But, when complaints poured in from all the taluks of undivided Dakshina Kannada District (excluding old Puttur Taluk), alleging that the rates of revenue as fixed by the Government were exorbitant, it was decided during 1819-20, that the average collection of revenue, from the beginning of the British administration, should be the basis for the next revenue fixation and introduced that system. Upon the basis of that principle of 'averages' the taxable land was divided into '*Bharthi*' and '*Kambharthi*', categories. '*Bharthi*' was that unit of land which paid the average tax in full, and *Kambharthi* was less than *Bharthi*, meaning that unit of land which did not pay the average tax

in full. *Kambharthi* land was again sub-divided in to three divisions: a) that unit of land which paid the revenue instalments in full; b) that unit of land which was recommended for revenue fixation; c) that unit of land which was under verification of its income. But, the revenue collection system based on the principle of 'averages' was also not satisfactory and it became extremely difficult for the people to pay the land revenue, who were already suffering from the economic crisis. They had took up cudgels against the government by way of staging a movement refusing to pay the taxes during 1831, as seen from the history of revenue collection in the District. The immovable landed properties (Estates) in Dakshina Kannada District were known as leap account (*Varga*). The syllable '*varga*' is indicative of accounted holdings.

***Kumki* Rights**

According to the standing orders (BSO) number 15 (4) of the State Revenue Board of the then Madras government, the 1276 *Pasali* (year starting from July first) approximately from AD 1886, and even earlier, lands assessed and documented were known as '*Kadim Varga*'. Area of 100 yards (450 links), surrounding such *Kadim Varga* lands, were categorized as belonging to the government and all such *Kadim Varga* lands came under the rights known as *Kumki* rights. This type of *Kumki* rights extended over the lands outside the village and along the road sides. For the possession such lands the land-lord was not expected to pay taxes. This system was evidently in practice especially in undivided Dakshina Kannada district only.

Facilities of land possession

A person with *Kumki* rights over the land could use the land for cattle grazing, for collection of fire-wood, produce of the land and other things for his household and agricultural use. He could dig a well or construct a water storage tank for irrigational purposes. Temporarily he could use that for raising dry-land crops. Lands under *Kumki* rights were tax free. In certain villages of the Sulya taluk (the villages which at an earlier point of time belonged to the kings of Coorg) instead of *Kumki* rights, there are lands with '*Patta*' numbers with rights attached. These lands were also assessed for tax (Four *annas*, equivalent to one fourth of a Rupee, per acre) payments. Lands with these rights were called '*Kana*' and there was no need for these lands to remain adjacent to the '*Patta*' lands. The extent of the '*Kana*' land had no equivalent ratio as such with the '*Patta*' lands. There was no

limitation either, on the extent of such lands. 'Bane' land, though like the 'Kana' land, it had no 'Khatha' number. That was also not assessed to be taxed either. Generally, Bane land had to be twice the extent of the *Patta* land. Separate land records were maintained for these lands and just as *Kumki* rights the '*Pattadars*', held the rights over it.

Whenever the *Varga* or immovable property under *Varga* lands came to be partitioned, it was known as '*Kudthala*'. These two types of *Varga* land was categorized into 'Muli' and 'Geni' and further classified as 'Kadim' and 'Hosa-Geni'. '*Muli*' division is noticed in Dakshina Kannada district. Before 1819, the holder of the *Varga* had the freedom to either sell or purchase a part of the '*Varga*'. Depending on their convenience, the holders of *Varga* used to share the burden of land revenue payment. Due to the inequality in the payment of revenue, the Government declared such kind of divisions as unauthorized during 1819. When the system of average revenue payment was introduced, the '*Chitta*' or '*Khatha*' was formulated. In the satisfactorily formulated *Chitta* of each and every land holding, as a matter of routine, detailed changes in revenue payment, details of the extent of land, its valuation and inspection details, from time to time, were recorded. *Mooli* and *Miras*, *Kanavatti*, *Swasthyam* and *Jamakari* are among the several ancient names, of rights of ownership enjoyed for varying durations, by the *ryots* or agriculturists in this district. These lands, whenever the owners had no successors, naturally became the properties of the government. During the period of Hyder Ali and Tipu Sultan, though there were several instances of such properties becoming government properties, and in very large numbers, later on either the old tillers or those who had newly acquired such lands started cultivating the land. They paid the land revenue to the government directly. Therefore, they were called as the '*Geni*' (leaseholder) of the Government.

Among the cultivators of Kundapura, those who were listed as holders of *Varga*, '*Moola-Genidara*' and '*Chala-Genidara*' were the two prominent types. *Moola-Geni* cultivator held the land on permanent tenure, and *Chala-Geni* cultivator meant Tenancy at will. In the *Chala-Geni* system, the land owner at his will could evict the tiller from the land. Due to the prevalence of *Geni* system, either the holder of *Moola-Geni* or his successors could have that part of his *Moola-Geni* holdings permanently separated from his total land holding. In case there was no successor for the cultivator to succeed to the estate, that land became the estate of the owner himself. Along with these two types

of cultivators in Kundapura, it is said, there were two more systems known as *Vayide-Geni* (with lease rights for a specified period) and *Nyaya-Geni* (legal lease rights).

Different types of cultivable lands were categorized into: 1. *Bailu*, (land with perennial water supply available throughout the year, with capacity to grow three paddy crops annually), 2. *Majalu*, (land with the potential to grow three paddy crops annually), 3. *Bettu*, (land with potential to grow one crop annually), and 4. *Bagayithu*, (or land especially suitable for horticultural cultivation).

Apart from these four classifications, another category of land known as '*kumari*' can be found in Kundapur taluk. Kumari land was good for the cultivation of dry-land crops such as cotton, castor or paddy, is obtained after clearing the forest, burning the remnants at the place. During post independence period at places like Muduru, Vandse, Jadkal, Baindur etc, the Malayalis who had arrived from Kerala accessed this type of Kumari land and cultivated crops like lemongrass, tapioca, cloves, and of late, rubber and mulberry. When the land revenue was introduced in the district for the first time the rates were as follows:

	Rs.	Annas.	Kasu (Paise)
1. <i>Bylu or bayalu land per acre</i>	6	14	01
2. <i>Majalu land -per acre</i>	4	10	01
3. <i>Bettu land per acre</i>	2	05	05
4. <i>Bagayithu -per acre</i>	4	13	07
5. <i>Kumari land per acre</i>	0	02	11

(Note: 12 paise = one anna, and 16 annas=one Rupee)

As a result of the revenue policy of the British government the number of middle-men began to increase in the district. Yielding to the call given by the agriculturists in 1831, refusing the payment of revenue, combined with the pressure exerted by the people throughout undivided Dakshina-Kannada district, the government announced certain concessions: In 1844 internal taxes, in 1852 tax on tobacco and in 1877 monopoly on salt were abolished. Yet the condition of the agriculturists did not improve. Therefore, the British Government introduced the Ryotwari System in undivided Dakshina Kannada district and began the Revenue land survey during 1889 and completed the process during 1896.

Thereafter, during 1897, reports were prepared for Udupi and Kundapura taluks. From these it was observed that the then existing *Thari*, *Kushki*, *Bagayithu* categories of land along with details of several types of *Thari* lands, in one and the same survey number, came to light. This kind of different grades of categorization was not systematic as that had come to light later on. Thereafter, under the land-survey system additional land measurement work was also undertaken and continued till 1903, and all the cultivable land came to be divided on the basis of its fertility. As a result of these land measurements, certain general principles were formulated for purposes of land Revenue and settlement. All cultivable lands were divided into three sub-divisions. First category *thari* lands, yielding two crops a year, were called wet land with direct access to flowing excess rain water. Second category *Thari* land is the land situated in the river valley basin with potential to yield two crops a year. Third category of *Thari* land had lesser facilities. The land that could not be categorized as *Thari* or garden was considered as dry land. As it was in the case of *Thari* lands, dry lands also were divided into one or nine divisions. If one acre of the land had ten coconut trees or similar comparable plantation crops, such lands were considered fit for imposition of taxes as if it were *Bagayiti* land.

On the basis of ancient land holdings, *Bagayithi* land had been subdivided into seven types. This kind of revenue assessment rates varied starting from Rupees two to Rupees eight per acre. Coconut, Betel nut, Guava, Mango, Paddy, Tamarind and Pepper plantations were classified according to the number of plants. Generally, paddy was considered as the crop of highest value. On the same basis with respect to dry lands, there was no increase in the basic tax rates. Thereafter, during 1934-35 as a consequence of the price rise of two main crops which was happening annually, the tax rate was increased. Thus under the British administration, in undivided Dakshina Kannada district, several experiential approaches were introduced in the revenue system with the main aim of increasing income to the Government.

In the erstwhile Mysore State, revision of tax system as applicable to all districts on a uniform basis was imminent. Since that was expected to take a long duration of time, it was felt desirable, as well as a necessity, to impose surcharge as a stop-gap arrangement. Therefore, The Mysore Land Revenue (Surcharge) Rules 1961, was

introduced on First of April 1961, and the surcharge was collected for the duration of the Revenue Years 1962-63 and 1963-64. Since the enhancement was temporary in nature, and limited to certain number of years, the mode of functioning of the revenue system was formulated in consonance with the changing conditions and very soon became applicable for a unit of every acre.

Having realised the need for a uniform land revenue system in the United Karnataka State, a new system was formulated based on the understanding of the nature, merits and defects of several systems of taxation, prevalent in many integrated provinces. Prominent features of the system are as follows:

a) Production of primary crops and their prices, should become the primary focus in the determination of enhanced land revenue,

b) There was no need for a small administrative and functional unit like a taluk to be the basis for the determination of land revenue system. The unit may be a taluk in the same district, or may be a circle comprising a taluk, or they could be grouped together by taking into consideration the geographical features, climatic conditions and average rain-fall, having uniform concern for the nature of prominent crops grown in the province and their prices, nature of the soil, monsoon conditions etc,

c) Prices of the primary crops were determined on the basis of the average prices of the total produce and if the specified land revenue rate for each acre was 16 *annas* (old currency), the price should work out to be one sixteenth ($\frac{1}{16}$). This would remain in force for a period of five years.

d) The duration of this arrangement would last for 30 years.

A uniform land revenue Act was introduced in the state during 1964, as Mysore Land Revenue Act. On account of this system of land revenue settlement, procedural units in the land revenue system evolved. These units consisting of geographical features, climatic conditions, soil varieties, and prominent crops grown in rain fed areas, were placed in either a uniform type of land with geographically contiguous taluks or a group of taluks or parts thereof.

Land Revenue Settlement officer had the responsibility to undertake extensive land survey in the area under his direct control and to relate the potential of that area to agriculture and economy. He collected information, relating to the previous 30 years, pertaining to crops, cultivation, marketing facilities, communication, quality of

animal husbandry, census and labour availability, varieties of agricultural resources, wages earned by the cultivator for his hard work, value according to the quality of the land, main crops cultivated, daily wages, general expenditure etc. Extent of Land is recorded in land records and classified into groups of similar types of land, keeping in mind nature of the soil, its speciality, water and other facilities. Thereafter, the officer of the land revenue system temporarily decided the rates of taxation for each of the classified land. The rate so determined was not to exceed one sixth ($\frac{1}{6}$) of the total produce harvested in the land belonging to that specifically classified land group. This the officer of the land revenue system either under-took or accepted the experimental harvesting conducted in representative villages by other departments. Thus they were able to estimate the average yield of primary crops on each group of land variety viz. dry-land cultivation (*Kushki*), wet-land cultivation (*Tari*), *Bagayithu*, and *Neduthopu*, and were able to understand and took into account its cash valuation based on the average production in each acre of land. Thus paddy, coconut and betel-nut are declared as the main crops, in the district.

Standard Rates of taxation, with temporary approval, are converted to money value on percentage basis and certain parts of that are assigned to every category of land. Next, the revised and approved rates were conveyed to the Deputy Commissioner in the form of a report. Those approved rates of tax were published in every village. A copy of the report by the officer from the land revenue system was kept in the office of the Deputy Commissioner and the aggrieved persons were invited to file their objections, if any, within a period of three months from the date of publication of the report. After examination of the objections, if desired, an enquiry into the grievances of the aggrieved persons was conducted. Next, as his official routine, the district officer would record his note against each and every objection and send that as a report to the government through the Director of Land Revenue System and Land Records. Along with the objections, reports of the revenue system are placed before the two houses of the State Legislature. Then, the resolutions are announced, with or without modifications, and after they are approved, the Government issues necessary orders in accordance with the resolutions. The Government notifies the approved rates of taxes and the date from which they would become effective, in the State Gazette. The Land Revenue assessment Officer performs these duties under the guidance of the Deputy Commissioner.

Fixed Standard rates

According to rule 2 (27) of the Karnataka Land Revenue Act "Standard Rate" of certified rate with reference to any particular class of land in a group means, the value of four per cent of the average crop yield per acre on land in that class of one hundred per cent classification value; provided that with reference to any plantation land, the standard rate shall be the value of one per cent of the average yield of crops per acre on the land in that class of one hundred per cent classification value. While calculating the standard rate, the total average produce of the total extent of land, a definite share, the development of instruments of transportation, condition of the animals and their maintenance, data pertaining to rainfall during the past 30 years, the actual production of major crops in the past 10 years etc, were taken into consideration.

Since the period fixed for revised Tax assessment with respect to all taluks in the district ended during 1963-64, the need for the next revision arose. In Kundapura Taluk the fixation of revised assessment was done during 1964, for which, the district was divided into two parts. Udupi was the centre for the first division comprising Mangaluru, Udupi, Karkala and Kundapura taluks. Government published the revised rates on twenty-fifth June, 1965, and the rates as applicable to Kundapura taluk (in the first division) are as follows.

Type of land	Dry land	Wet land	Garden	Arcanut garden
	₹ - Ps.	₹ - Ps.	₹ - Ps.	₹ - Ps.
First type	1 - 60	9 - 44	18 - 92	51 - 60
Second type	1 - 60	8 - 62	13 - 35	51 - 60
Third type	1 - 60	7 - 48	8 - 05	51 - 60

Water Rates

At the time of the States Reorganization during 1956, every province had its own respective irrigation rules in force. Since systematic irrigation rules already existed in the Old Mysore State, keeping those rules as the basis (regarding levy, developmental taxes and water rates), to effectively introduce necessary modifications, the Government introduced newly modified Water Act during 1957. The Mysore Water (levy, developmental taxes and water rates) Act was made effective from 1965. According to that Act the prevailing water rates which were used regulating the irrigation procedures, were

made applicable throughout the state. On water drawn, either directly from rivers or indirectly from Government aided agricultural projects or irrigation tanks, a fixed duty was made payable. Generally, that rate was determined on the basis of the volume of the produce. For the said purpose there were two schedules, under which the water rates were levied in accordance with the irrigation scheme and as applicable to a minimum of one hundred acres of land. In that ,the extent of the command area of 100 acres was also included.

Thus it was expected that the water rates introduced during 1965, under relevant rules, might help recover the expenses incurred for developing the planned irrigation works and possibly for the recovery of governmental loans and overheads. Due to this reason the rates of water tax had been, on an average, enhanced by 33.1/3 percent, on the existing rates, and brought into effect during 1966. During the period between 1972 and 1981 several amendments were introduced and the water rates were fixed as follows: For one acre of cane-sugar crop of 12 months duration the rate was ₹150/-; and ₹224/- for the cane-sugar crop of 13 to 18 months duration; paddy crop- ₹45/-; wheat crop ₹24/-; maize crop ₹24/-; ground-nut crop ₹24/-; cotton crop ₹48/-; Millet crop, green-gram crop, sweet potato, tobacco, coriander ₹24/-; Lentil ₹18/-, Green manure crop ₹ nine, and horticultural crops ₹50/-.

Land Revenue Accounts

After the completion of the work pertaining to Land revenue, the Department of Land Survey and Revenue, prepared the Registration Book called the Register. The register is a record of revenue from every survey number, details of uncultivated part of land, and name of the land holder. The Department prepares another Register containing all survey numbers. It contains the following details: Land fit for cultivation, land unfit for cultivation, *Kushki* or dry land, *Tari* or irrigated land, and *Bagayithu*, rate of revenue for each acre of land, Revenue fixed for the entire survey number. This is known as '*Akar Bundh*'. After obtaining this, the village accountant prepares the land sketch known as '*Khethwar*'.

On the basis of this '*Khethwar*' the village accountant keeps, recording annually, the factual details of all land holdings of the village. Therefore, this document is a very important document among

all the revenue records. It contains the names of every land holder, extent of the land, revenue, land classification, water cess, nature of rights of the tiller, details of lease, details of the crops raised, and other relevant facts pertaining to the land. All kinds of changes in rights over the land are examined by an authorized officer and after receiving that report, entries are made in the register. The original record of crops raised and the person raising the crops along with other relevant details are newly prepared quinquennially. Annually, on the first of July, *Katha* Registration Book is opened. The *Katha* Register is an original document containing the following details: Revenue dues from the land holder, rates fixed normally, or conversion fee, fines and other penalty details. All collections made by the Village accountant should be entered in the prescribed receipt book and he should issue acknowledgement for having received that amount. His monthly requirements, details about collections and dues should be in the form of an indent register. Towards the end of every year or on 30th of June, he should close the accounts relating to Land Revenue Collections and Revenue dues and other cess. On the basis of the register, under each of the revenue heads, matters pertaining to the revenue of the village should be annually brought to a conclusion.

Table- 9.1: Details of Revised revenue system II and III-1964

Taluk	Group	No. of villages	Kuski R-p	Tari R- p	Pot garden	Mat Garden	Remarks
Udupi Circle							
Udupi	I	98	1- 60	9- 44	18- 92	51- 60	Betel nut
	II	17	1- 60	8- 62	13- 35	51- 60	
Kundapura	I	11	1- 60	9- 44	18- 92	51- 60	
	II	65	1- 60	8- 92	13- 35	51- 60	
	III	25	1- 60	7- 48	8- 05	51- 60	
Mangalore	I	113	1- 60	9- 44	18- 92	51- 60	
Karkala	I	22	1- 60	9- 44	18- 92	51- 60	
	II	38	1-60	8-62	13-35	51-60	
	III	19	1-60	7-48	8-05	51-60	
Puttur Circle							
Puttur	I	43	1- 60	9- 47	12- 39	77- 51	
	II	65	1- 60	6- 50	8- 84	51- 82	
Bantwal	I	85	1- 60	9- 47	12- 39	77- 51	
Belthangady	I	35	1- 60	9- 47	8- 84	77- 51	
Sulya	II	46	1- 60	6- 50		51- 82	

Source: K. Balasubramanyam, IAS, Karnataka Revenue hand book No. II

‘Jamabandhi’ or Annual Revenue settlement

“*Jama*’ means government’s share, ‘*bandh*’ means income to the government as fixed, put together *Jamabandhi* means fixing the (king’s) Government’s share. This has been in practice since a very long time. Thus *Jamabandhi* means fixing of the revenue income to the government. Before independence, the traditional practice of conducting *Jamabandhi* was in vogue in Dakshina Kannada district also. The main aim of *Jamabandhi* system is to examine the revenue administration of every village. This was in vogue in all provinces of the state. In recent years, for various reasons, this system had become non-functional. The government has keenly examined the effects and consequences of the *Jamabandhi* system. With the main purpose of rejuvenating the foundations of administration, reviewing revenue administration at the village level, specially aimed at the programmes relating to the upliftment of the weaker sections, and supervision over the progress of the developmental plans etc, this system is being considered as necessary.

There are two types of *Jamabandhi*- ‘*Dittam Jamabandhi*’ and ‘*Huzur Jamabandhi*’. The Tahsildar conducts the ‘*Dittam Jamabandhi*’ at the Taluk level. *Dittam Jamabandhi*’ or Taluk level *Jamabandhi* is actually conducted before the ‘*Huzur Jamabandhi*’. It involves a thorough scrutiny of revenue accounts of the previous year, tallying of the books of accounts for the determination of Demand, Collection and Balance (DCB) statement. Secondly the annual statement of accounts were usually finalized only after a detailed verification of the registers of accounts of the Villages and the taluks concerned. Verification is undertaken by the staff of the Taluk office and the Tahsildar certifies the verification reports, after cross checking the work done by his staff. Generally, after the finalization of the *Dittam Jamabandhi*, at the central office of the Hobli, the *Huzur Jamabandhi* take place, simultaneously, the statement of demands for the succeeding year are also finalised.

For purposes of *Huzur Jamabandhi* every taluk is considered as a unit. The work of this *Jamabandhi* begins by about 15th of October every year, in all regions, and should be completed towards the end of February, of the succeeding year. *Huzur Jamabandhi* is conducted by the Sub-divisional Deputy Commissioner and the Assistant Commissioner. The Deputy Commissioner completes the *Jamabandhi* work of at least one taluk, and the *Huzur Jamabandhi* of the remaining taluks is performed by the Assistant Commissioner. Tahsildar keeps

all the relevant materials pertaining to a definite taluk ready for the *Jamabandhi*, one month prior to its commencement. *Jamabandhi* officials should conduct the inspection and enquiry pertaining to different issues in the presence of the villagers and the agriculturists assembled for the purpose. While enquiring into the village documents, arrangements should be made for a public assembly of the agriculturists concerned, and officials should follow the enquiry mode of explanation, in furnishing their replies to their shortcomings as represented. Enquiry into the village documents is a very important work of the *Jamabandhi*. A copy of the report on the proceedings conducted by the officials at the *Jamabandhi* should be sent to the government within fifteen days of the date of the *Jamabandhi*.

Land Administration

The old Canara Province had been placed under the control of the Revenue Board, and the responsibility of determining the quantum of revenue demand was vested with the Deputy Commissioner. In consonance with the administrative policy invested by the Revenue Board, the Deputy Commissioner had the authority to maintain accounts, issue notices, and to implement different rules and regulations. An attempt was made to understand the extent of holdings, nature of the crops raised, and the details of tenancy, as they prevailed in those days. Geographically, undivided Dakshina-Kannada district, located along the coast line, comprised of uneven land, full of valleys and hillocks, with its length seven times more than its width. Hence, a special study was undertaken on the prevailing Tenancy systems, like '*Moola-Geni*' *Chala-Geni*, *Nyaya-Geni* etc. When the Police duties were separated in 1859, from the Revenue Administration, there was a marked change in the policy of administrative functioning. The main duty of the revenue officers was to gradually introduce all the necessary reforms to systematically collect land revenue. Small taluks were merged in consonance with the administrative convenience, and the duties of revenue administration and the powers of Revenue collection combined with the powers of the executive Magistrate of the taluk were extended in stages.

Collection of Land Revenue

Payment of revenue on land was the most prominent of all dues and that was heavy. In consonance with Land Revenue Rules 1964,

every land holder was bound to pay the revenue. The tenant with respect to unsold land, the highest holder with respect to lands sold was responsible towards the government to pay all revenue dues. The Revenue, which can be levied for the duration of a revenue year, from the first day of the commencement of the year, becomes payable during the period which can be specified, and is payable in installments. Annually, Land revenue and other dues become payable from the first of January, and closes on thirteenth June. This duration is called as *kistu* or the time of collection. In case of non-payment of the installment of land revenue, or its part thereof on the specified date, that becomes land revenue dues; and the individual is liable to pay the dues in arrears. Land Revenue which could be levied in a year is to be paid annually or in four installments from January upto April and every installment should be paid within the first of that month.

Annually, by way of issuing notices for payment of dues, the village accountant begins his work formally. The Revenue due notice is issued to the defaulter. If the due is not paid within a period of seven days, the matter would be reported to the Thasildar to obtain his permission for auctioning immovable properties of the person whose revenue payment has fallen in arrears, according to the provisions specified in the Karnataka Land Revenue Act 1966. The Deputy Commissioner or any other officer authorized on his behalf should serve an auction notice or make an announcement before auctioning any land or immovable property. In case the amount recovered during the auction is insufficient to recover the revenue dues, the Thasildar can auction or sell any moveable property to recover the outstanding amount.

All rental money, Government's money, Water Fee, Cess, Fees, Expenses, Instalments and Penalties for having used, or enjoyed the land, or used the produce of the land and are outstanding for payment, all such dues would be considered as public dues, and are liable to be collected as revenue dues.

Remissions

The government reciprocates favourably to the problems of the agriculturists in case of crop diseases, or failure of crops due to drought, provides the cultivator certain exemptions from the burden of revenue payment. The Deputy Commissioner, making sure after an inquiry about the total or part failure of crops due to drought or any

other reason in any province, arranges in all parts of that province, for a crop harvesting experiment, in order to assess the crop-wise average yield per acre of land. The Thasildar is required to conduct this type of experiment, at least in five villages of that area, to grant land revenue exemption. At least in 20 such villages the Revenue Inspector, and in such areas under the control of either the Tahsildar or the Revenue Inspector, where such experiment has not been conducted, the Village Accountant conducts the experiment.

For purposes of either postponing or exempting the payment of Land Revenue, average per acre crop yield will have to be separately decided under sub-rule 1, with respect to lands having or not having irrigation facilities from wells, ponds, rivers and other water sources. As decided in consonance with the Karnataka Land revenue Act 1966, 1. if the average crop-wise yield from each acre happens to be 37%, land revenue collection would be completely stopped. 2. if the yield is more than 35% and less than 50%, 50% of the revenue collection may be stopped. 3. if the yield percentage is more than 50, revenue collection will not be stopped according to Karnataka Land Revenue Act 1966.

Whenever land revenue collection is suspended for a specified period, that amount of land revenue would be collected during following year , the reason being, that the average crop-wise yield is 37%. Under such circumstances the payment of that land revenue is exempted during the ensuing third year.

Mysore Land Revenue Act 1961

The Karnataka land Reforms Act 1961(Mysore Act 1962), according to the amendment of 1965, came into effect throughout the state on the second day of October 1965. A comprehensive picture of Tenancy rights, Maximum limit on the present land holdings, and future acquisitions, payment of compensation to the land owners for taking over excess lands, and related matters are provided in the detailed subsidiary rules.

According to the subsidiary rules of the Act, for whatever reason the Tenancy might have ended, either if it was subjected to an agreement or not, an end to tenancy cannot be put. Tenants, who were tilling the land earlier to September 10th, 1957, and whoever had lost their possession of the land, either by way of a letter of surrender or being evicted, were awarded the right for the possession of the land.

Tenants could be evicted only in consonance with Section 22 of the Act. From permanent tenants, land could not be retrieved by one who had granted the tenancy, or companies, or an organization which had granted the tenancy or groups of individuals socially or otherwise, or genuine charitable trusts who had got the lands from them, or from other institutions. In matters pertaining to the existing holdings, land in excess of the provision 27 of the Act, government would take possession, considering as excess land under the provisions of the Act. The maximum extent of the future holdings was limited to 18 standard acres.

But, since there were several shortcomings in the Land Reforms Act 1961, the policy of considering the 'tiller as the owner of the soil' did not evidently become a reality. During 1970s, the Chief Minister Devaraj Urs' Ministry had introduced a revolutionary Land Bill and succeeded in adding several amendments to the Land Reforms Act of 1961. Similarly, according to a Comprehensive Land policy, enacted as Land Reform Act 1973, the Government's dream had been achieved. According to the provisions of that Act several Land Tribunals were appointed to settle the land disputes arising between the land holders and the tenants, and justiciable remedy provided. In Kundapura taluk also, as tenants became landholders, those land holders who had let out their lands for tenancy had lost their land holdings.

Land Reforms

There was no legal basis for the relationship that existed between the Tenant and the Land Owner, and the tillers working on the lands were seeking governmental intervention for their protection as well as for remedying the shortcomings. Therefore, for the protection of the tenants, with no land owners, the Land Reforms were formulated. After independence, different states in India, in order to protect the interests of the Tenants brought in legislations with regard to the reforms in the Tenancy system. Because Dakshina Kannada District had come under the Madras compulsory abolition of the Tenancy system 1954, the Reforms were aimed at observing whether the Tenants were deliberately pushed out by the land owners or the Tenants had moved out of tenancy of their own accord.

When the District became part of the New Karnataka State, the Government of Karnataka stayed the operation of this legislation. After the formation of the new Karnataka State, on 10th May 1957, the State Government constituted the Mysore Tenancy and Agricultural

Land Laws Committee under the Chairmanship of B.D. Jatti, to submit a detailed report on the determination of Tenancy, security for cultivation, rights of the land owners to take back the land for self-cultivation, rights of the tenants to buy the land and the amount of compensation payable to the land owner, limitations on maximum land holdings, prevention of the land falling into the hands of non-agriculturists etc. The Committee believing that (the compulsory tenancy abolition law 1954) the tenancy law in force had been stayed in Dakshina Kannada District, submitted its report in 1954, to the effect that, all tenants who had held the land with out interruption for a continuous period of six years, before the date of the commencement of the tenancy law, should submit their application within a period of one year, from the date of the commencement of the new legislation, for purposes of regaining their control over the land. With regard to the payment of monetary compensation, the committee had recommended a legally acceptable system. Accordingly, whatever monetary compensation which was being paid till then as tenancy dues, the same amount was to be paid to the land owner and the middlemen tenant, by the cultivating tenant. If the compensation was being paid in kind, the compensation was to be shared in the same proportion as if it were the sharing of the produce.

After considering the report on Mysore Tenancy and Agricultural Land Laws, the Government placed the draft bill of the 'Karnataka Land Reforms' before the Mysore Legislative Assembly. The draft, after a general discussion in the Legislative Assembly was submitted for a review to the select committee appointed by the joint sitting of both the Houses of Legislature. The Select Committee submitted its report on 25th March 1961. Discussion on the report took place at the Mysore Legislature and the draft legislation on Mysore Land Reforms was approved during 1961. It was given the approval of the Governor during March 1962. Yet, the necessity for certain amendments in the subdivisions of the Act was noticed, and accordingly amendments were incorporated during 1965.

Following the principles of independence, the Land reforms were undertaken throughout the nation with two independent aims: 1) to reform the existing hurdles relating to agricultural land, which were hereditarily handed down, to enhance the agricultural production and

thereby create a conducive environment to augment the agricultural income productively by adopting advanced methods of cultivation; and 2) to remove exploitation, vested interests, and social injustice in the agricultural system, and thereby strengthen the opportunities and status for all classes of rural people and provide security for the actual cultivator.

Before the State's Reorganisation, Tenancy Law prevailed in four of the following organised provinces: Mysore, Gulbarga, Belgaum and Madras (except Hyderabad) and as a matter of tradition, they became applicable in the Mysore state as well. The laws which were prevalent in these provinces were amended during March 1957, to provide security to the tenants. All these laws are aimed at providing security to the tenancy, to prevent the land owners from illegally forcing the tenants to quit their lands. The lands vacated by the tenants had to be registered before the Tahsildar. Apart from that, the hereditary rights of the tenants and the tenancy could not be ended before the expiry of the duration, and there was a sub-clause in the law which did not permit the termination of the tenancy prematurely. The Karnataka Land Reforms Act 1961, along with all the reformed sub-clauses of the tenancy, was again strictly and extensively brought into effect to from 2-10-1965. During the period from 1961 to 1962, with a view to make the tenancy permanent for the tenants, a new law called Mysore Tenants' (temporary protection from vacating the tenants) Act 1961, came into force. That was in force till the uniform Land Reforms Act 1961 came in to effect. That enactment reinvested the tenancy rights over land to all those tenants, who had lost their tenancy after 1957, under section 7, of the Land Reforms Act. Section 22 and 23 provided effective protection against illegally vacating the tenants. Section 25, effectively controlled the tenant from surrendering the land, mala-fide, to the land owner. The surrender of land had to be filed in writing before the Tribunal.

A list of Deputy Commissioner before undivided Dakshina Kannada District is provided in that volume of the District Gazetteer. Therefore, in the present volume a list of Deputy Commissioner of the newly formed Udupi district is given.

List of Deputy Commissioners in the newly formed District

Sl..No.	Name of officer	from	Up to
1	G. Kalpana, IAS	25-8-1997	15-12-1997
2	B.H. Anil Kumar, IAS (incharge)	19-12-1997	10-6-1998
3	Gangaram Baderya, IAS	11-6-1998	23-4-2000
4	Gaurav Gupta, IAS	23-4-2000	3-7-2002
5	S. R. Umashankar, IAS	4-7-2002	23-9-2004
6	Sham Bhat, IAS	23-9-2004	2-1-2006
7	R. Shantharaj, IAS	2-1-2006	10-5-2006
8	V. Ponnuraj, IAS	10-5-2006	07-1-2008
9	P. Hemalatha, IAS	27-01-2008	26-06-2009
10	S.N.Prasanna Kumar KAS (in charge)	26-06-2009	10-08-2009
11	P. Hemalatha IAS	10-08-2009	13-05-2010
12	T.M.Prabhakar KAS (incharge)	13-05-2009	07-06-2010
13	P. Hemalatha IAS	07-06-2010	16-05-2011
14	T.M.Prabhakar KAS (incharge)	16-05-2011	23-05-2011
15	Dr. M.T. Reju, IAS	23-05-2011	Till Date

Abolition of Tenancy

There was no legal basis in the relationship between the tenants and the land owners, and the cultivators who were working on the land except for certain oral agreements. Consequently, in order to save and find a solution to the shortcomings, the government was compelled to intervene and take remedial action. Therefore, agricultural reforms were formulated for the purpose of protecting the tenants, in the absence of land owners. The tenants did not vacate the land according to the whims and fancies of the land owners. Therefore, different legislations were introduced from time to time. As a result of the abolition of tenancy, the excess land was given to the tenants who had lost their hold on the land. Persons whose annual income did not exceed ₹ 2000/- including ex-servicemen, agricultural labourers, landless individuals, came under this clause. Fifty percent of the land was reserved for the persons belonging to SC/ST .

In order to be eligible for registration as actual tenants, the tenants had to remit an amount equal to 15% with respect to 'A' 'B' and 'C' class of land, and 20% in respect of the 'D' class of land, of the net annual income. Permission was granted to either pay that amount in lump-sum, or in 20 annual installments along with 4% of

interest added, with respect to permanent tenants, an amount equal to six times the amount of difference between the land revenue and the tenancy dues was payable. Yet, the bifurcation of the tenants from the land, leaving it to a sub-tenant, leaving the land fallow without cultivating, using the land for non-agricultural purposes, failure to pay the tenancy dues and causing permanent damage to the land or for any other reasons, eviction of the tenants continued.

Amending the Tenancy Act 1952, the Government of Karnataka had introduced a draft Bill before the Legislature during October 1954. It had identified three groups of tenants-a) protected tenants, b) unprotected tenants and c) ordinary tenants. But, as a consequence of sub-dividing the tenants, except for the clause 'not to be evicted', the general reasons for eviction remained the same without any change. If the land owners were cultivating the land for themselves, under the condition that the land was being put to proper use, they could evict the protected tenants and could use one fourth (1/4) of the permitted land holding, for non-agricultural uses. Land owners, by way of giving one year prior notice of eviction, on grounds of self-cultivation of the land, could evict the protected tenant. If the evicted tenant/land owner had not cultivated his own land within the duration of two years, he was entitled to take the land back. For all other tenants a minimum of ten years duration had been given, and after the end of that period they could be evicted. Just as the tenants without protection, they could also be evicted by giving one year advance notice.

Subject to the condition that, the protected and the unprotected tenants only had the right to purchase the land, and that such tenants should have held a fixed extent of 25 acres of land, and after the purchase, and the extent of land remaining with the owner, after the sale, shall not be less than the permissible holding. The tenant purchasing the land shall pay its market value either in lump sum, or in installments not exceeding six, within a period of ten years. After the purchase, the tenant would lose his right to transfer the land, or gifting the land etc.

Land Tribunal

Article 48 of the Karnataka Land Reforms Act 1961, has given the power to establish Tribunals in every taluk. Under the Presidentship

of the Assistant Commissioner concerned, the Tribunal consists of four members, nominated by the Government, and the Tahsildar concerned, acting as the Secretary. According to the Law, among the non-government members one member should be from the Scheduled Caste or Scheduled Tribe. All issues are decided by majority votes, with a minimum of three members present as the required quorum. But, among that three, if the President remained absent, that was not considered as the required quorum. For the convenience of the intended applicants, tribunals were established at the rate of one for every taluk in the state, and in the case of increased work load two or three Tribunals were also established in a taluk. Applications received from the Tenants were processed and the final orders issued by the taluk level Officer.

Article 48(a): Request in the form of applications received from individuals for usufructuary right, received within six months as fixed, from March 1, 1974, is provided with an opportunity to be heard. In issues pertaining to the registration of the tenant as an enjoyer of usufructuary right, conduct of necessary examination or enquiry and issue of orders there on is envisaged to determine whether the Tenant is genuine or spurious,

Article 77: Deals with the sanction of excess land which is not 'Neduthopu', under the sub-clauses of the Article, the performance of other duties and subsidiaries etc, assigned to the tribunal shall be the definite duty of the tribunal. The duties of the Tahsildar are stated under Article 112(a) of the Act. The decision of the Tribunal shall be final, and participation by any advocate is not provided for, in the enquiries conducted by the Tribunal. Any decision of the Tribunal cannot be questioned or inquired into by any civil court. A person aggrieved by the decision of the Tribunal may go to the High Court on an appeal. At present, in every District of the State under Art. 116(a) of the Land Revenue Act 1986, Land Reforms Appellate Authority has been established and made effective from 26th of May 1986. It consists of two members, one each nominated from the Judiciary and the Revenue Department. They decide the issues pertaining to the Land Tribunal. All cases relating to these matters, but remained pending before the High Court, are transferred and entrusted to this Authority.

Distribution of excess land

The land in excess (according to the Land Reforms Act), of the permitted maximum limit in extent is acquired by the Government, and the Land Tribunal could distribute the excess land according to priority as follows:

1. to a landless peasant without one basic unit of land holding, Agricultural Labourers, and displaced tenants,
2. to a Tenant with less than one basic unit of land holding and displaced Tenants and to a land owner with less than one basic unit of land holding,
3. to a Tenant with less than one basic unit of land holding permitted for a family, displaced tenant, and to an actual owner tilling the land with less than a basic unit of land permitted for a family,
4. to others desirous of cultivating the land all by themselves.

Permission to pay the price of land by the recipients is accorded, and is payable either in lump sum or in annual installments not exceeding fifteen, along with interest.

Disposal of Government lands

There was no definite policy regarding the disposal of land prior to independence. A very large extent of land mass remained either vacant or uncultivated. For certain services land was being allotted either as *Inam* or given away through public auctions. The primary purpose of such disposal was the cultivation of land. After independence social justice became one of the aims in matters of government land disposal administration. Land disposal Act came to be amended from time to time in order to have a clear and definite idea about Social Justice. In the process, the weaker sections, landless persons and holders of relatively less land were given preference. During 1958, an attempt was made, throughout Karnataka state, to bring in a uniform principle for the disposal of land. Instead of the rules formulated in 1950, land disposal rules of 1968 were formulated. But immediately afterward, instead of those, Land disposal rules of 1969 were established. The new land disposal rules of 1969, was formulated under Article 197 of the Land Reforms Act 1964. These rules came into force with effect from 3-5-1969. After 1977, by way of preparing a list of lands available for disposal, The Karnataka Land

disposal rules 1969, was amended. For the disposal of the disposable Lands available in any village, a formula of reservation was fixed along with the area as follows. Accordingly, 10% to Ex-service men and service personnel, 50% for the SC/ST, 10% to the Political Sufferers, 30% for others was earmarked. Allotment of land and the order of priority were as follows:

- A. Landless persons living in the village,
- B. Residents of the village with lesser land holdings,
- C. Landless persons in the neighbouring villages, and
- D. Others

Land allotted for purposes of cultivation shall not be disposed off, for a period of 15 years, and they shall start cultivation within three years of taking possession. The person who got the land allotted by the government should cultivate the land himself and shall use that land for the specific purpose for which it was allotted. Tahsildar was authorised to receive applications for the allotment of land, examine them, conduct enquiry befitting the situation and remain responsible for forwarding them to the higher officer for finalization of disposal.

Land Acquisition

Whenever the government considers the land located in any area as necessary for any public purpose, it shall publish a notice in the authorized Gazette, and the Deputy Commissioner, shall display, for the information of the public, prominent points of that notice, in the area concerned, at a fixed place. Under Karnataka Land Acquisition (Karnataka Extension and Amendments) Act 1961, extended to Karnataka also (Central Act 1894) the land acquisition Act has become, for public purposes, the basic law of government land acquisition. For that purpose the Deputy Commissioner identifies and through measurement of the land, issues a notification for the preparation of its plan. The notice issued by him shall contain the details of the land which has become necessary, time of reference and place, and the persons having interest in the land should be present, either personally or through their authorized agents, and give a statement of the nature of their interests in the land, along with the details of monetary compensation sought for their interest in the said land, and their objections if any, on the measurements taken and their details etc., shall be made known.

After having heard and examined the aggrieved person, the Deputy Commissioner may pass necessary orders under section 11, and take acquisition of the land. Thereafter, free from all encumbrances, the land becomes an undisputed property of the government. Objections if any, about the measurement of the land, the total amount of compensation, and the details of the individual to whom the amount is payable, and objections with respect to sharing the compensation among the aggrieved etc has to be filed in writing before the Deputy Commissioner.

Under the Land Acquisition (Amendment) Rules 1984, an annexure has come into effect regarding orders for approval. Accordingly, different Officers are authorized to approve the order, subject to the following limitations: District Officer approves subject to a maximum limitation of ₹10/- lakhs; and the government in matters exceeding ₹20/- lakhs.

Taxes other than Land Revenue

Government gets its revenue by levying direct and indirect taxes, along with its share of revenue, from the taxes which are being levied by the Central Government. The government policy of tax determination is aimed at enhancing the tax source, wherever opportunities exist, by reforming the procedures of tax determination with respect to the existing taxes, and to search for new sources of revenue. Such a policy was instrumental in the formulation of multifaceted tax system like Excise, Commercial taxes, stamp fee, tax on motor vehicles, cess on electricity, tax on forests etc. The Tax rates are being revised from time to time.

Commercial Tax

Headed by the Deputy Commissioner of Commercial Tax (Administration), Office of the Department of Commercial Taxes Mangalore division, Mangalore, started functioning from 16-12-1965. The post of a Joint-commissioner of Commercial Taxes was created for the Mangalore division during 1992. Apart from that, during the year 2005 one post for the office of the Joint Commissioner (Administration) for Value Added Tax (VAT) was created. Commercial Tax department, which brings in a major portion of the revenue to the treasury, follows these rules:

1. Karnataka Sales Tax Act 1957,
2. Central Sales Tax Act 1956,
3. Karnataka Entry Tax Act 1979,
4. Karnataka Entertainment Tax 1958,
5. Karnataka Agricultural Income Tax 1957,
6. Karnataka Taxes on Profession, Business, Services and Employment Act 1976,
7. Karnataka Tax on Hotels and Accommodation Act 1976,
8. VAT (Value Added Tax) 2005

Sales Tax

There are two legislations on sales tax. They are Karnataka Sales Tax Act 1957, and Central Sales Tax Act 1956. The second legislation gives an opportunity to the state governments to collect tax on interstate trade and commerce of commodities bought or sold under its jurisdiction, and empowers the state to retain for itself all such collections. The earlier sales tax system was a complex single point tax, as well as multiple point tax, which was collected at different places from Producers, importers, manufacturers and finally the articles would reach the consumers. The single point tax is imposed at only one stage of the business chain. In the multipoint system, tax is imposed at every point whenever the item of trade passes through the hands of a business-man. The rate of the single point tax varies from one to 200 percent. Totally 293 prominent commodities are brought under the single point tax, while the remaining commodities are governed by the multi-point tax.

Under the law all business-men having an income of ₹25,000/- or more, should voluntarily get themselves registered, and if their income is more than the taxable limit i.e income is more than the turnover of sale they are bound to pay tax. When the income of the businessman is not more than ₹75,000/- while dealing with commodities which fall under the first point sales, and as dealing as first sale or not registered under Central sales tax Act 1956, they are given the option, either to pay tax in lump sum or in installments.

Karnataka Entertainment Tax Act 1958

Till the end of December 1958, there were several entertainment tax laws in force in many integrated areas. A comprehensive Tax law, applicable throughout Karnataka state, came in to force with effect from First January 1959.

This law was administered by the Department of Commercial Taxes from First January 1959. According to this law there is a provision to impose entertainment tax on entry fees into Cinema houses and Horse races. Drama, Music and *Yakshagana* programmes and other entertainments do not fall within the purview of this law. With a view to enhance the resources of the state, and as recommended by the resources and finance committee, both on entertainment tax and exhibition tax 25% extra cess was imposed. During 1966 this enhanced cess was again enhanced by 10% with a view to exempt movies in the state from production tax. When these rates were enhanced during 1966, the enhanced cess on exhibition tax came to be included in the exhibition tax itself. Next, during 1972, that was increased by 60%, and once again it was increased to 100% during 1974. The tax rate payable on the entry fee to the Cinema houses was again increased effective from 1-4-1985. Ninety percent of the Entertainment Tax was handed over to the local establishments who had the power of authority to run the entertainment shows. The state government retained the remaining 10% to meet the collection expenses. Certain subsidiary rules were made with respect to Cinema houses at places with a population up to 15,000, and for Cinema houses at places with a population of 15000 to 25,000, 25% of tax was fixed on the total collection capacity. Tahsildar, Chief Officer of the Municipality, Departmental Officers, including officers like the Police Sub-Inspector and local officers were empowered to conduct surprise checks, especially pertaining to the entry into the Cinema houses.

Karnataka Agricultural Income Tax Act

According to this law, there is a provision to impose tax on 31 commercial crops including seven horticultural crops. According to the Karnataka Agricultural Income Tax Law 1957, tax limit for exemption on income increases if the net income is more than ₹ 8000/-. Regarding plantations, tax had been fixed on the basis of the extent of land holding. Individuals having lands for cultivating crops other than plantations are eligible for certain concessions. For purposes of granting concessions land is classified; for dry land - the land revenue payable, and for wet land concessions are based on factors like the source of water, crops like grapes, mulberry, coconut etc, and for special crops on the basis of nature of the respective crops.

Karnataka Agricultural Income Tax law 1957 had been amended during 1983. This amended clause is made applicable only for tax on income from plantations before the year ended on 31-3-1982.

The exemption on agricultural income tax, available for incomes from ₹8000/- to ₹14,000/-, was enhanced to ₹20,000/-, and made effective from First April 1985.

The new Karnataka Agricultural Income (Amendment) Tax, comprising the plan of concessions, was at a later date altered to include the land with Banana or Coconut, cultivated along with Cardamom, Pepper and Orange, to individuals with a land holding of 250 acres of Coffee plantations, and when concessions were offered to the taxpayers, tax exemption was given on the income from such holdings to the extent of the income from 15 acres of such land holding.

Under the plan with the said conditions, details of the rate of tax payable in lump sum are as follows:

1. if the extent of land is 15 acres and below- nil,
2. if the extent of land is more than 15 acres but less than 20 acres- ₹1,500/-,
3. if the extent of land is more than 15 acres but less than 25 acres- ₹2,500/-.

Profession Tax

Before 1976, taxes on profession, trade, employment and occupation were being collected by the local administrative bodies. In Karnataka imposition of taxes on profession, trade, employment and occupation came into force with effect from First April 1976. The tax on salaried employees was dependent on the amount of their salary, while for those engaged in professions, occupations, and trade, it depended on different criterion like the duration, turn-over, number of employees etc. Yet, according to insurance rules 1938, licensed registered insurance agents and in so far others, the rates of tax and tax-payers depended upon the income gained rather than the duration of their work.

From First of April 1983, individuals with a basic salary of ₹1200/- or more were liable to pay profession tax. Under this law, self employed persons engaged in a definite profession should enroll themselves in the list of tax payers, and before 30th of April pay the profession tax, annually, at a fixed rate.

According to the Karnataka sales tax law, registered traders with a volume of sales exceeding Rupees 25,000/- but less than ₹50,000/- per annum were brought under profession tax and they were liable to pay ₹100/- per month. For those with an annual sales exceeding ₹50,000/- were liable to pay ₹250/- per month.

With effect from first of August 1985, if the volume of sales, in any year, is less than ₹75,000/-, they should get themselves registered according to the Karnataka sales Tax law 1957. Those who are already registered and those traders who are yet to be registered were brought into the profession tax net and an amount of ₹250/- per month was imposed.

Luxury Tax

The Karnataka (Hotels and Accommodation) law 1979 came into effect on First of June 1979. According to the law, luxury services rendered in the hotels to any individual were taxed at the following rates:

1. If the tariff of daily accommodation per individual is priced at ₹30/- and less than ₹150/-, rate of tax is 10% of the price,
2. If the tariff of daily accommodation per individual is priced at ₹150/- and less than ₹250/- the tax rate is 15%
3. If the price of daily accommodation per individual exceeded ₹450/- the tax rate is 20%

Stamps and Registration

During the period 1831 to 1861, Court Fee was being paid primarily in the form of coins along with other receipts. Court Fee and Stamp duty was being taken into the account of Law and Judiciary. During 1867, two legislations were passed, one each for Stamps and Court Fee. Thereafter, several amendments and rules were passed and enforced from time to time.

Karnataka Stamp Act is applicable to 55 different types of documents, and they are all subject to stamp duty. These documents are divided into two groups. Documents of the first group fall under Advance Tax, while the second group of documents fall under Fixed Tax.

The documents that fall under the category of Advance tax are further sub-divided into Conveyance Documents and Bond Documents. Conveyance Tax is imposed on documents relating to full rights and interests of documents categorised under Sale, Gift, dispersals etc. Documents pertaining to fixed vested interest in property, are charged Bond Rates. For example enjoyment of property without possession, partnership-deed, surety bonds etc. Conveyance rate had been revised twice during the period from 1957 to 1979. But, the Bond rate which had remained unchanged till 1962, has been enhanced by 1/3 the amount during 1979. A definite rate of tax is imposed on Agreements, Affidavits, Mortgage deeds, and Articles of Association. Documents are not only categorized on the basis of rights, but they are also categorized as judicial and Non-Judicial. Stamp duty or judicial documents are regulated by the Karnataka Court Fee and Litigations Act 1958. The matters coming under the Government of India Stamps law are recorded on non-judicial paper. The offices of the Sub-Registrar of the District perform their duties according the Legislations listed below:

1. Registration Act 1908,
2. Karnataka Registration Rules 1965,
3. Karnataka Stamp Act and rules 1967,
4. Karnataka Court Fee and Suits Valuation Act 1958,
5. Indian Shareholdings Act 1932.

At the District level the Special Deputy Commissioner, or in his absence the Deputy Commissioner, performs the duties of the District Registration Officer, ex-officio. The duty of collection of Registration Fee and Registration of documents pertaining to immovable properties in the area under his administration are entrusted to the Sub-Registrar. He is also the Registration Officer of Marriages, in the district, under the different marriages Act in force.

In the newly formed Udupi district, the Department of Registration and Stamps made its beginning on 15-12-1997. Udupi, Kundapura and Karkala taluks fall under the jurisdiction of Udupi district. In Udupi there is a District Registration Office and a Senior Sub-Registrar's office. Offices of the Sub-Registrars are located, one at each of the following places- Brahmavara, Kundapura, Bainduru, Shankaranarayana, and Karkala. Thus totally there are one Senior Sub-Registrar's Office and five Sub-Registrars' Offices in the district. At the of the District

Registration Office the following are in operation- Registration of associations/Institutions, Registration of Joint-Stock Companies, registration of decisions under sections 45-a /46-a /80-a, Collection of Land Revenue dues pertaining to the Department, according to permissions to Document writers, Reissue of Registered deeds, etc. Registrations of movable and immovable properties, Registration of marriages, Registration of Trusts etc., are made available at the office of the Sub-Registrars.

Table- 9:2: Details of revenue collection in the district*(in Rupees)*

Year	No. of Reg. document	Stamp duty	Registration Fee	Total
1997-98	15,083	8,51,13,174	1,69,06,957	10,20,20,131
1998-99	14,033	8,69,04,676	1,80,38,047	10,49,42,723
1999-2000	13,477	8,44,17,550	1,72,02,786	10,16,20,336
2000-01	14,738	7,98,21,883	2,06,21,816	10,04,43,699
2001-02	16,644	7,56,41,088	1,91,66,478	9,48,07,566
2002-03	12,622	7,83,70,476	2,95,74,874	9,79,45,350
2003-04	14,741	8,48,71,649	1,56,28,843	10,05,00,492
2004-05	14,943	12,15,45,628	1,98,76,375	14,14,22,003

*Source: District Registrar's Office, Udupi***Table- 9:3: Details of revenue collection in the district from 1993-94 to 2003-04**

Year	Revenue collection in Rupees
Undivided Dakshina Kannada District	
1994-1995	5,53,33,040
1995-1996	6,28,28,181
1996-1997	10,54,83,497
Udupi District	
1997-1998	9,46,73,650
1998-1999	11,30,54,025
1999-2000	12,67,72,195
2000-2001	14,06,76,010
2001-2002	16,71,99,674
2002-2003	18,75,91,283
2003-2004	20,23,87,418

Source: Office of the Deputy Commissioner, Udupi

State Excise

Karnataka State Excise Act 1965 has created a comprehensive tax network in different integrated areas by re-establishing different excise laws which were in force.

1. According to the Act-The rates are fixed by the State Government, excise tax may be levied on any article manufactured or produced under any license or permit or articles on which excise duty is imposable.
2. At the rate/rates given in the Act, the excise tax can be levied on articles which are taxable or on articles manufactured or produced under permit or license.

Excise duty may be levied upon Molasses, Brandy, Whisky, Rum, Gin, Milk punch, and refined arrack, beer, wine, fenny and other types of alcohol etc, manufactured in the state distilleries.

Excise Duties

Excise Tax includes 1. Excise duty, 2. Litre Fee, 3. Tree Tax, 4. Rent on Tree, 5. Surcharge, 6. Shop Rent, 7. Export Duty, 8. License Fee. Apart from this, a penalty shall be imposed on the following;

1. manufacture of illicit liquor, 2. illicit transport, 3. illegal possession and violation of Excise Act, 4. manufacturing synthetic liquors unfit for human consumption, 5. misuse of license, 6. adulteration, 7. an individual manufacturing/selling/possessing on behalf of another individual or 8. giving an opportunity with an intention to commit a crime like hiring, letting out enclosure, vessels, vehicles.

Motor Vehicles Tax

Motor Vehicles Tax was introduced during 1924. On the basis of the nature of the vehicle and its horse-power the registration tax will vary. During 1925 permit tax on Motor buses and Maxicabs were liable for excess levy, it varied in relation to the distance traveled by the buses. As a result of this levy, municipalities impose taxes on vehicles coming within their jurisdiction. Taxes are being imposed by Zilla Parishads and Municipalities. Collection of revenue from Motor vehicle tax is used towards the expenses incurred on the development of roads.

In undivided Dakshina Kannada District Sub-Regional Transport Office started functioning from 1-11-1978. Assistant Regional Transport

Officer being the Chief, the Regional Transport Office was under the control of Mangalore, at that time. During 1984 the Regional Transport Office was upgraded. After the emergence of Udupi as a new district, during 1997, it became a District Level Office. Towards the end of 2003-04, there were 93,521 vehicles registered and as on 28-2-2005, there were 1,02,260 vehicles registered at the office.

Tax on Electricity

Imposition of tax on the use of electricity, for the first time, began in June 1950. Later, tax at the rate of 10% was imposed on electricity installations and accessories.

1. Street lights in cities, minor Municipalities, and village *Panchayats*.
2. Flour Mills, Photo Studios, and Other Industries.
3. Camera Projectors
4. Textile Mills and other industries had separate rates for the supply of electricity during day and night
5. Electricity was supplied to prominent industries under special conditions.

Effective from First April 1954 this tax, subject to a maximum of four *paise* per each unit of electricity, was enhanced by 20%. Different rates of tax on the utilization of electricity were in force in several integrated areas. The rates in undivided areas was four $\frac{1}{2}$ *anna* per each unit of electricity consumed for lighting purposes, and (Consumers using less than 12 units enjoyed certain concessions), for all other purposes every extra unit consumed, it was being charged at the rate of $\frac{1}{4}$ *ane* per unit.

Instead of charging different rates in various integrated areas, a uniform rate list was implemented in accordance with Mysore Electricity (tax on usage) Act and rules 1959. Under that Act, there was a scope to impose tax, not exceeding six *paise* for every unit of electricity (maximum rate was three *paise*, prior to 1970) consumed. At the installations, supplying electricity for non-domestic consumption, the quantity consumed was not metered. On the basis of any applicable principle in the license, tax had to be imposed, either on the number of units of electricity consumed, or on the basis of

an applicable principle, tax had to be paid. If uniform rate became applicable, the tax had to be levied in accordance with the rate list

The Government of Karnataka had formulated a general work policy, in the department of Electricity, by introducing certain basic and note-worthy reforms. The Reform Bill which was started during 1999, to reorganize the Karnataka Electricity Board, brought out a prominent order to make it a limited company. To look after the transmission and distribution of Electricity, the same Electricity transmission company came to be transformed into a limited company.

Prior to 1-6-2002, the Chief Regional Engineer, with his Headquarters in Mysore, was also the chief of the Mangalore circle, with control over Dakshina Kannada, Udupi, Chickmagalur, Coorg, Shimoga, Mysore and Mandya districts, and Mangalore was the office of that circle.

After 1-6-2002, its jurisdictional control was limited to Dakshina Kannada, and Udupi districts. At present the Office is called 'MESCOM'. Its central office and circle office is in Mangalore, with the Superintendent Engineer as its Chief.

Forest Development Tax

Forest wealth is of national importance, and they are important sources to bring revenue in the form of taxes to the government. They are administered on the philosophy of increasing production, eternally. With a view to promote investment in the forest circles, the state government has started collecting Forest Development Tax from December 1975, and has reserved the tax money for the development of forests only. Forest Development Tax is being levied under the Karnataka Forest Act. In the beginning this tax was five per cent. From 1-4-1980, that was enhanced to eight per cent. Taxes are levied on all forest products, like Timber, Fire wood, Charcoal, minor forest products, Sandal Wood, Bamboo etc. State government deals with deliverance of these products through sales or otherwise. For purposes of taxation there is no difference between different types of forest products.

The Forest Department in the district adheres to the following different Acts and rules:

- 1) Karnataka Forest Code 1976,
- 2) The Karnataka Forest accounts Code with amendments 1988.
- 3) Karnataka Forest Act 1963, and Rules-1969
- 4) Karnataka Forest Mannual
- 5) Karnataka Protection of Trees Act 1976,
- 6) Karnataka Wild Life Protection Act 1972,
- 7) The Forest Conservation Act 1980.

Central Excise

At first, the word excise was being generally used like cess or tax. In course of time, it acquired the meaning of price for articles, paid by the consumers. Since a very long time excise was being collected in the form of either cess or tax or as a price.

It is learnt that the system of excise collection probably began during 1804, with a levy on cotton thread, and that was extended in 1896, to include fine clothing. During 1917 excise duty was levied on Motors-Spirits; during 1922 on Kerosene, and during 1930 on silver. During 1934, just as it was the case with revenue regulations, systematic regulations were introduced in respect of excise duty as well, and made applicable to sugar, match box, and other articles like steel etc.

At present Central excise has been extended to include about 136 items, and central excise forms about $\frac{2}{3}$ of the total revenue. Petroleum and petroleum products, Cigarettes, Iron, Steel and Sugar bring in the lions share of the revenue to the Department of Excise. Backed by the legal authority, Excise Department runs its administration according to the following legislative enactments.

Central Excise 1944 and Salt Act

According to the article 3, of the Central Excise Act, Central Government is empowered to serially levy and collect customs, and excise taxes. The Central Excise imports and exports Act, enacted in 1985 regulated along with the rates of taxes imposable, the different taxable articles.

Sugar, Molasses, Bio-Chemicals, Wholesale Medicines, *Ayurvedic* Medicines, Doordarshan, electric wires, and cables, plastics, match boxes, iron and steel items, cement, Aerated waters, Ethyl alcohol,

printed circuit boards, acids, oils etc are the articles on which Central Excise duty can be levied. Among the items listed above sugar, Molasses, bio-chemicals, *doordarshan* and *ayurvedic* medicines bring in the lion's share of tax income to the department.

Income Tax

Income tax is a Direct Tax and the prominent source of revenue to the Government. The system is in vogue since a very long time. But, that was rather very crude. Under the British administration, in order to balance the losses incurred during the Sepoy Mutiny of 1857, Sir James Wilson, imposed Income Tax, in 1860, for the first time, and during 1886, the first legislation in this regard was brought into force. During 1922, it was removed from the Income Tax Act. The Government of India entrusted this to the Law Commission during 1957, and as a consequence Income Tax Act was introduced during 1961.

The Finance Bill also underwent several alterations and amendments before being introduced in the rules governing the Finances, which after receiving approval from both houses of the Parliament and the signature of the President of India it became an Act. Simultaneously, there were several amendments (listed below) were brought in to force from time to time:

Tax Assessment Law Amendment Act, 1984

Direct Taxes Amendment Act, 1987

Direct Taxes Law, (Amendment) Acts 1988 and 1989

Direct Taxes Law (amendment) Act 1989

Determination of cess Law. (amendment) Act 1981

Administration and Jurisdiction: Additional Commissioner, Income Tax, as its Chief, Udupi circle has under its jurisdiction the following Taluks: Udupi, Kundapura, Joida, Karwara, Honnavara, Ankola and Kumta. Assistant Commissioner of Income Tax, as Tax Assessing Officer; Income Tax Officers and Tax collecting Officers, work under his supervision. All issues upto an income of Rupees Five Lakhs/loses exceeding Rupees Five lakhs, fall under the jurisdiction of the Assistant Commissioner. Income Tax Officer Circle-1, deals with all cases pertaining to Income of less than Five Lakhs/all transactions under loss/company cases and cases of all salaried officials working

under private organizations. Income Tax Officer Circle-2 deals with the cases of Income less than Five Lakhs/all cases under loss in Kundapura taluk and all cases relating to salaried Government and quasi-government officials.

Revenue Collection

According to the Tax payer-friendly method of assessment, being followed by the Department, the total revenue collection during the previous year has reached a collection of Rupees 320 crores from a meager amount of Rupees eight crores before 1990.

Table 9-4: Details of Offices of Revenue administration

Taluk	No. of Hoblies	No. of Villages	Revenue Circles	No. of Land holders
Udupi	2	55	40	97142
Brahmavara (Spl. Tahsildar)	2	60	33	70261
Kundapura (Spl. Tahsildar)	2	75	55	78470
Baindur	1	26	18	31599
Karkala	2	51	38	36467
Total	9	267	184	313939

Source: revenue Department, Udupi.

Table 9-5: details of Revenue Officials

Taluk	Tahsildar	Dy. Tahsildar	Manager	I Div. Clerk	II Div. Clerk	R. Inspector	Vil. Accountant	Group D	Total
Deputy Commissioner	1	0	6	13	21	0	0	8	49
Assistant Commissioner Kundapura		0	1	5	3	0	0	4	13
Udupi	1	5	0	5	12	2	41	8	74
Brhmavar (Spl. Tahsildar)	1	2	0	2	7	2	35	4	53
Kundapura (Spl. Tahsildar)	1	6	0	9	29	3	54	21	123
Baindur (Spl. Tahsildar)	0	0	0	0	0	0	0	0	0
Karkala	1	5	0	5	8	2	40	7	68
Total	5	18	7	39	80	9	170	52	380

Source: Revenue Department, Udupi.

Table- 9.6: Land classification details (Acres)

Taluk	Dry	Irrigated	Garden	Areca plantation	Misc.	Total
Udupi	39877.86	35716.68	7121.42	0.00	0	82715.96
Brahmavar	34765.99	39351.44	6150.94	344.32	0	80612.69
Kundapura	43439.73	45699.11	5777.90	565.98	5211.92	100694.64
Baindur	19052.35	18603.54	2930.17	325.02	0	40911.08
Karkala	44096.00	19361.00	1931.00	366.00	41832.00	107586.00
Total	181231.93	158731.77	23911.43	1601.32	47043.92	412520.37

Source: Revenue Department, Udupi.

Table- 9.7: Land Revenue Rates Determined According to Revised Land Revenue, 1964 (in Rupees)

Taluk	No. Villages	Fixed Land Revenue			
		Dry	Irrigated	Garden	Areca Plantation
Udupi	55	1.60	9.44	18.92	51.6
Brahmavara (Spl.Tahr.)	60	1.60	9.44	18.92	51.6
Kundapura	75	1.60	9.44	18.92	51.6
Baindur (Spl.Tahr.)	26	1.60	8.62	13.35	51.6
Karkala	51	1.60	9.44	18.92	51.6

Source: Revenue Department, Udupi.

Table-9.8: Revenue Collection 1997-2006 (in Rupees)

Year	Revenue Akara Rate	Collection	Balance
1997-1998	2141785.11	927739.11	1214046
1998-1999	1871326.12	871948.63	999377.49
1999-2000	1853973.04	849555.74	1004417.03
2000-2001	2261694.24	1237050.33	1024643.91
2001-2002	2394492.89	1277323.96	1117168.93
2002-2003	2535002.03	1285846.94	1249155.09
2003-2004	3097678.69	1274313.92	1823364.77
2004-2005	2576876.68	751777.22	1825099.46
2005-2006	2473154.85	671271.83	1801883.02
Total	21205983.65	9146827.68	12059155.97

Source: Revenue Department, Udupi.

Table 9.9: Taluk-wise Revenue Collection-details 2005-2006 (in ₹)

Taluks	Demand	Collection	Balance
Udupi	91,46,827.68	91,46,827.68	0
Brahmavara	17,49,732.28	17,49,732.28	0
Kundapura	49,13,951.92	49,13,951.92	0
Bainduru	6,07,992.03	6,07,992.3	0
Karkala	49,52,016.56	49,52,016.56	0
Total	2,13,70,520.74	2,13,70,520.74	0

Source: Revenue Department, Udupi.

Table 9.10: Land Revenue, water cess and Miscellaneous collected in Udupi District, details-1997-2005 (Rupees in Lakhs)

Details	Demand	Collection	Balance
Land Revenue	9855649.58	9855649.58	0
Water Cess	202431.82	202431.82	0
Health Cess	1262201.3	1262201.3	0
Education Cess	836716.88	836716.88	0
Debts	37558846	17427154	20131692
Other Govt. dues	277051229	145929457	131121772
Total	326767074.6	175513610.6	151253464

Source: Revenue Department, Udupi.

Table 9.11: Achievements of Land Tribunal till 2006 (Form-7)

(Number of cases decided in favour of tenants)

Detail	Udupi	Brahmavara	Kundapura	Baindur	Karkala	Total
SC/ST	0	0	0	0	509	509
Others	30282	0	17547	8092	10020	65941
Land Owners	0	0	0	0	4800	4800
Rejections	9012	0	5385	1252	5046	20695
Total	39294	0	22932	9344	20375	91945

Source: Revenue Department, Udupi.

Table 9.12: Achievements of Land Tribunal till 2006 (Form-7a)
(Number of cases decided in favour of tenants)

Detail	Udupi	Brahmavara	Kundapura	Baindur	Karkala	Total
SC/ST	6	0	0	1	13	20
Others	264	0	79	22	102	467
Land Owners	0	0	0	0	0	0
Rejections	436	0	269	82	597	1384
Total	706	0	348	105	712	1871

Source: Revenue Department, Udupi.

Table- 9.13: Achievement details up to 2006 according to Section-94
(Number of cases decided in favour of tenants)

Detail	Udupi	Brahmavara	Kundapura	Baindur	Karkala	Total
SC/ST	550	212	94	31	185	1072
Others	1508	1342	353	251	907	4361
Rejections	1298	391	671	339	1688	4387
Total	3356	1945	1118	621	2780	9820

Source: Revenue Department, Udupi.

Table 9.14: Achievement Details up to 2006 according to Section Form 50
(Number of cases decided in favour of tenants)

Detail	Udupi	Brahmavara	Kundapura	Baindur	Karkala	Total
SC/ST	181	328	362	354	635	1860
Others	623	1636	5366	1787	2437	11849
Rejections	3951	5459	12191	6630	7878	36109
Total	4755	7423	17919	8771	10950	49818

Source: Revenue Department, Udupi.

Table 9.15: details of Targets Achieved up to 2006, under Form No: 53
(Number of cases decided in favour of tenants)

Detail	Udupi	Brahmavara	Kundapura	Baindur	Karkala	Total
SC/ST	83	318	32	154	432	1019
Others	684	1260	739	1092	3315	7090
Rejections	1305	1107	1290	7940	1058	12700
Total	2072	2685	2061	9186	4805	20809

Source: Revenue Department, Udupi.

Table- 9.16: "Bhoomi" (RTC) details up to 2006

Taluk	Total No. of R T C Computed	Total RTC Numbers	Fee Collected
Udupi	233219	376554	5648310
Brahmavara	202007	127848	1917720
Kundapura	224287	411391	6170865
Baindur	87377	74448	1116720
Karkala	158367	227212	3408180
Total	905257	1217453	18261795

Source: Revenue Department, Udupi.

Table 9.17: "Bhoomi" Details of change of Katha upto 2006
Number of Katha changes

Taluk	From Kaveri (Form)	Application from public	No. Kathas Changed	Fee Collected
Udupi	2256	48425	50681	801941
Brahmavara	524	5567	6091	224202
Kundapura	11462	9135	20597	1091573
Baindur	409	2151	2560	284920
Karkala	1241	31201	32442	768875
Total	15892	96479	112371	3171511

Source: Revenue Department, Udupi.

Table 9.18: Details of Motor Vehicles Tax collected (₹ in Lakhs)

Taluk	2001-02	2002-03	2003-04	2004-05	2005-06
Udupi	1672	1876	2036	2249	2364
Total	1672	1876	2036	2249	2364

Source: Revenue Department, Udupi.

Table 9.19: Details of State Excise Duty collected

Details	2001-02	2002-03	2003-04	2004-05	2005-06
Arrack	73733855	70266000	71980500	27278058	0
Aracshop rent	261803696	247238272	260227200	354287682	47889
Toddy	229528	203600	182100	188400	199100
Beer fees	25170724	30534364	97546733	108496413	100187686
Excise fee	59993024	78153935	119617184	122058587	113243936
Foreign liquor	0	0	0	0	0
IMFL	78056900	67844150	33716700	52801950	46421230
Cl -Spirit	0	0	0	0	0
Non Cl- Spirit	0	0	0	0	0
Service fee	1057524	665362	583340	277197	401119
Fine/seizure	14707427	22511111	8673929	1630700	2239118
Int. on Tax dues	0	0	0	0	0
Other income	31598257	46124936	23720069	17662194	16148829
Total	546350935	563541730	616247755	684681181	757738018

Source: central Excise Department, Udupi.

Table- 9.20: Details Excise Shops in Udupi District

taluk	2003-2004		2004-2005		2005-2006	
	Liquor shop	Toddy shop	Liquor shop	Toddy shop	Liquor shop	Toddy shop
Udupi	176	58	176	56	176	75
Kundapura	126	61	126	61	126	60
Karkala	68	53	68	54	68	55
Total	370	172	370	171	370	190

Source: central Excise Department, Udupi

