

CHAPTER 9

ADMINISTRATION AND REVENUE

The word Administration may be defined as the systematic deliverance of governmental business in an area purposefully earmarked for the intended purpose of administering. When related to a district, it indicates the district administration. District is the primary unit of administration, different royal families, at different points of time had named the units of their administration as 'Nadu', 'Vishaya', 'Seeme', 'Ventya' etc. The words 'Nadu' and 'Vishaya' are found to be increasingly used in inscriptions. Administration was well organized, especially under the Vijayanagara rulers, as gathered from the details found in the inscriptions of the medieval period. Officials appointed to administer the 'Nadu' and 'Nagara' were known as *Nada-Prabhu* and *Nayaka* respectively. In addition to these, there were several other officials known as *Madhyastha*, *Attavani*, *Appanakara*, *Sthala-Adhikari*, *Nada-Senabova*, Village-Officer, *Peregade (Heggade)*, *Odeya*, *Uralva*, *Gramani*, to look after different aspects of the administration. There does not appear to be any historical link between the modern units and the previous historical units of administration. But, provincial division for administrative purposes is, in reality, as old as the organized administration itself.

Before the State-Reorganization, Dakshina Kannada District, comprising the following eight taluks, Kundapura, Udupi, Karkala,

Belthangadi, Mangalore, Puttur, Bantval and Kasaragodu, was part of the then Madras government. But, as a result of State's Reorganization, on First of November 1956, Kasaragodu was transferred to Kerala State, and the remaining seven taluks of the district became 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 Officer (at present these posts remain cancelled). Along with Mysore, Mandya, Kodagu, Hassan and Chickkagalore, Dakshina Kannada district was included in Mysore division. During 1973 the district had three sub-divisions, eight taluks, twenty six Firka or Hoblies, and six hundred and eighty seven villages. Its administrative machinery had different hierarchies of officials and their staff of workers under the chief official called the Deputy Commissioner.

According to the Government Order number SRD 42 LRD 87 (Part-III) dated 25-8-1997, seven districts were newly created and Dakshina Kannada district was bifurcated, with Puttur, Sulya, Belthangadi, Bantval and Mangalore put under Dakshina Kannada district. Udupi, Kundapura and Karkala taluks were put under the newly formed Udupi district. From the point of view of the administrative convenience different functions of the present day district administration are grouped under certain broad headings. The first group relates to public safety, protection of civilians and their rights. This comprises maintenance of Law and Order, administration of civil and criminal law. The second group comprises of matters pertaining to revenue and excise, including tax assessment and collection, land revenue, irrigation cess, agricultural income tax, marketing registration fee, tax on motor vehicles, both state and central income tax, excise fee, etc, and various other taxes. Following items can be included in this group: recovery of loans advanced to agriculturists, excise collection on liquor and drugs, control and compliance of government treasury, land ownership, maintenance of land records, classification of holdings and implementation of land reforms etc. The third group includes agriculture, animal husbandry, industries, transportation and communication. All these modern administrative duties come under the group dealing with economic issues.

The next group relates to social-welfare and developmental works. Some matters among them appear to be economic in their nature. Community development, Co-operation, Education, Medical and Public

Health, Social Welfare, *Panchayathraj*, and such other similar activities falling under this category are included in this group. It is also the duty of the district administration to manage the conditions arising out of natural calamities like lack of basic necessities, draught, floods, fire mishaps etc. In addition to these, conducting elections to Lok-Sabha, State Assembly, local bodies and census operations come under their jurisdiction. Municipalities, Taluk Development Boards and supervision over proper functioning of the *Grama Panchayaths*, Local Self-governing bodies and enforcement of governmental powers whenever the public life and safety are threatened. To observe several types of these activities of the district administration there are different grades of officials at different levels like the District, the Sub-division, Taluk, and villages. The overall responsibility of the administration of the district devolves upon the Deputy Commissioner.

Regional Commissioner

Under a Special recommendation by the Administrative Reforms Commission the office of the Divisional Commissioner was abolished by the Government order in 6th May 2003 (Land Act column No.21). Subsequently no substitute arrangements were made to introduce administrative control over the taluk, sub-division or District level. But, according to the recommendations of the Administrative Reforms commission, the Secretary to Revenue department was entrusted with the powers to function as the authority to deal with the proposals of the Deputy Commissioners in the absence of the Divisional Commissioner and also to create a special post of Commissioner (Land Reforms and Land Revenue). Later on instead of continuing with the two posts of Secretary (Revenue) as per the commission's recommendations a new post of commissioner (Land Reforms and Land Revenue) was to be created instead of continuing the two posts of Secretaries on the other hand the abolition of the Divisional Commissioner had resulted in the problems given here under.

1. The deteriorating and effective Administrative control over the taluks and Districts had reached a dangerous point.
2. Since the Divisional Commissioner was exercising greater amount of administrative control over the sub-ordinate officers under several Rules and Regulations several such disposals went pending.
3. The Divisional Commissioner was exercising several Acts in disposing of several appeals and revision even under the

constitutionally given powers vested with him. These magisterial functions of the Divisional Commissioner went pending as a consequence of its abolition.

Due to the reasons explained above and also due to several administrative reasons. The Government considering the need to revive this important office and as per the G.O.No:KamE 09 BMM 2003, Dated 08-09-2005. The four Regional Commissioner's Offices were created one each at Bangalore, Mysore, Gulbarga and Belguam with the necessary sub-ordinate staff. Accordingly with immediate effect the post of the secretary (Land Reforms, Stamps and Registrations Muzrai and Land Records) has been abolished. Under this order the Dakshina Kannada district is under the administrative control of the Regional Commissioner Mysore. The Regional Commissioner is functioning under the Principal Secretary Revenue Department and exercises powers as indicated in the Annexure-I. He will be the Controlling Authority with regard to all properties, under the Revenue and Muzrai Department both within and in other States. He will be exercising special powers with regard to the execution, control, office location, endowments, salary of the subordinate staff etc., as per the indications in the Annexure-I. These posts of the Regional Commissioner are to be filled by deputation from the Cadre of Indian Administrative Services. The powers and functions of the Regional Commissioner are given in Annexure-I.

Annexure-I

I Executive Powers

The Regional Commissioner's carry out following functions

1. As the head of the Revenue Administration in the Region he has management of Human Resources in the Revenue Department maintenance of Staff. Development, training and execution.
2. Being the head of the Revenue Administration he is also the Chief co-ordinating and controlling authority regarding the administration of the district, sub-division, Taluk, Hobli and Village level Revenue collection and Auditing of Accounts, Managing Annual Inspection holding
Surprise Inspection and Verification and compulsorily conducting annual *Jamabandi*.
3. Powers exercised by the Divisional Commissioner under several Rules and Acts in accordance with the constitutional (Revenue Laws and disciplinary proceedings) provisions. In a nutshell, it may be

said that his functions as supervisory, controlling, co-ordinating, appellate and revisional.

4. The Regional Commissioner is vested with various statutory functions and powers. The statutory powers can be conferred specifically by provisions in the Karnataka Land Revenue Act 1964 and by provision in the rules or by delegation of the powers of the State Government to the Regional Commissioner.
5. Regional Commissioner is also functioning as the supervisory authority with regard to assessing the stamps and registrations fee, Land survey, Maintenance of Land Records, administrating and controlling of Muzrai officer and such other controlling related works in the Region.
6. **Inspecting Authority:** He has to meticulously supervise and conduct periodical Inspections regarding the proper implementation of government works in accordance with the rules and regulations effected by the authority from time to time.
7. He being the utmost administrative authority in the region has to be vigilant and bestow his attention in organizing relief measures, when natural calamities like floods and draughts occur.
8. With the formation of Zilla Parishath with effect from 1987 the development functions of the Regional Commissioner have been transferred to the Zilla Parishath.
9. It is the responsibility of the Regional Commissioner to undertake the periodical implementation of the Development activities of all the departments coming under his purview in the region.
10. In case of lapsed progress in executing the schemes and programmes both physical and financial the regional commissioner has to initiate disciplinary action against the concerned department heads. He should also give proper guidance and direction for the completion of the various State schemes and programmes. In doing so he will be assisted by the Chief Secretaries and Secretaries and also the heads of department in the region.
11. He has to conduct periodical inspection and investigation in matters relating to development.

Deputy Commissioner

Before the unification, the chief revenue officer of the district was known as Collector in Dakshina Kannada district. After unification the

designation was changed as 'Deputy Commissioner'. At present the official 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 into: 1. Revenue, 2. Maintenance of Law and Order 3. Developmental, 4. Co-ordination, and 5. Social Welfare. Deputy Commissioner 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 governmental accounts. Along with these duties he is also empowered under the Mysore Land Revenue Act, with enough powers, making it possible for him to perform other duties related to these activities. Excluding land revenue, the Deputy Commissioner 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 Mysore Land Revenue Act and regulations 1964. In addition to that, he shall have the right to discharge several other powers under the Mysore Land Revenue Rules, Land Possession Rules, Mysore Irrigation Rules, Hindu Religious and Charitable Trusts Rules, Mysore Village Panchayaths and Local Board Rules, Mysore Municipal Rules, 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, Jails and Lockups in the district and has got supervisory powers over all of them. Deputy Commissioner, as Executive Magistrate of the District, acting 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 Cinematograph Rules he issues licenses to run the Cinema houses. At present, Community Development Programmes are being carried out by the District Panchayath Organization. As President of the District Reconciliation Committee, the Deputy Commissioner initiates action for reconciliation among different departments.

Assistant Commissioner

There are two sub-divisions in Dakshina Kannada district. Bantval and Mangalore taluks fall under Mangalore Sub-Division and Belthangadi, Puttur and Sulya taluks fall under Puttur Sub-Division. Each one of these divisions comes under the administrative control of an Assistant Commissioner. The Assistant Commissioner acts as a link between the Deputy Commissioner and the Tahsildar. Assistant Commissioner exercises revenue and Magisterial authorities. 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 relating to 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, Takkavi loans, and supervision of revenue collection are also included among his duties.

Assistant Commissioner is also the executive Magistrate of the sub-division, and as enunciated in the Criminal Procedure Code he has got 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 inquest etc. He will have to report about the condition of Law and Order in the sub-division, from time to time, to the Deputy Commissioner. Assistant Commissioner, designated as Returning Officer in the bye-elections acts as a final authority in the preparation of electoral rolls and its execution. The Head Quarters Assistant to Deputy Commissioner is of the cadre of special Deputy Commissioner. The Assistant Commissioner of the Puttur sub-division, and Assistant Commissioner of the Mangalore sub-division are also functioning. All these Assistant Commissioners assist the Deputy Commissioner in revenue administration. Assistant Commissioners of Puttur and Mangalore have direct powers in their respective sub-

divisions. These sub-divisional officers are responsible for revenue and developmental activities. In matters relating to revenue, Tahsildar works under the control and supervision of the Assistant Commissioner concerned. Under the Karnataka Land Revenue Act and regulations 1964, and such other legislations, the Assistant Commissioner will have all the powers of the Deputy Commissioner, at the sub-divisional level. In the revenue department he is the first appellate authority, and discharges the duties vested in his office, according to Rule 38 of the Karnataka Land Revenue Act 1964. He will have the powers to levy land tax and take over land. He performs the duties of the Chairman of the Land Tribunal according to the Karnataka Land Reforms Act 1968. He is the Returning Officer at the elections to the Legislative Assembly. According to the orders of the District and Sub-divisional officers, 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 Bantval and Mangalore; and Puttur sub-division with Belthangadi, Puttur, and Sulya, totally there are only 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 falls under the administrative control of the Tahsildar. Tahsildar is responsible to the Assistant Commissioner of his sub-division and through him to the Deputy Commissioner. In respect of the General Administration of the Taluk, Tahsildar is a prominent officer. He is responsible for the collection of land revenue, and in respect of the administration of the taluk, and responsible for the discharge of duties and implementation of the relevant rules which devolve on his office under the Land Revenue Rules, Land Reforms Act etc. Along with these, recovery of *Takkavi* loans, water rate, and implementation fee, and at the request of the departments concerned collection of other dues is also his responsibility. He conducts 'Dittam' Land revenue settlement, examines accounts relating to 'Huzur' land revenue settlement, inspection of cases finding relevant records pertaining to the land revenue disputes etc; and to keeps all details ready relating to revenue collection and such other

Table 9.1 : Details of Implementation of Land Reforms in Dakshina Kannada Dist.

Sl. No.	Subject	Details	
		Mangalore	Puttur sub-division
1.	Report on Land Reforms Act 1974 Applications received from tillers:- a) land tribunals at the beginning b) Land tribunals at present	12 2	4 1
2.	Sub-divisions in the district and their extent.	Mangalore sub-division i Mangalore ii Bantval iii Mudabidire	Puttur Sub-division i Puttur ii Sulya iii Belthangadi
3.	Decided applications taluk-wise	Mangalore i In favour of tillers S.C. -7 S.T. -18 ii in favour of land-owners 13788 iii rejected applications 17737	
4.	Taluk applications registered with high court i. applications for review from land tribunal ii. from tillers iii. from land owners	Mangalore 4435 4201 1749 2660	Bantval 1017 524
5.	Applications registered with High Court	Mangalore-208 Mudabidire-16	32
6.	Extent of land allotted to tillers	1338.05	53247.38
7.	Total extent of Land allotted to SC/ST	727.05	105.12
8.	Excess land available in each district and its beneficiaries	SC - ST -	5.50 (2 persons) SC- 1

Sl. No.	Subject	Details	
		Mangalore	Puttur sub-division
9.	Note/latest development on Karnataka Prevention of Fragmentation and Consolidation Act 1966 and Rules there under	This Act is not in force	ST- 1
10.	Report on the implementation of Land Grant Rules 1969		
	a) Ex-service men/soldiers	37-46	37-40
	b) SC/ST	604-65	402-90
	c) Backward Communities	21-22	12-70
	d) Political sufferers	—	25-50
	e) others	101-68	910-40
11.	Details on the prevention of land transfers by SC/ST		—
12.	Implementation of rules under Land Acquisition Act for Housing details During the past five years sites, Number of beneficiaries	8.28 Acres 370 Sites	

Source : Revenue Department, Mangalore

dues. He is the officer in deciding matters relating to the records of delayed revenue collection and waiver on account of failure of crops.

Tahsildar is also the Executive Magistrate of the Taluk, and discharges duties of a penal officer as enunciated in the Civil Procedure Code. Because of the use of civil force, they have got the power to disperse any illegal disturbances. He is empowered to issue orders for the disposal of properties in case of the failure or refusal to pay taxes etc, and the power to recover the penalty imposed on the guilty. As the Assistant Registrar of election 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, discharges certain duties and issues orders. He is empowered to issue certificates like-Income certificate, Caste certificate, Survival certificate, Births and Deaths Certificates, Domicile certificate, Insolvency certificate etc.

Nada Kacheri

With a view to decentralize the revenue administration and to decrease the work load in the Taluk offices, where the work load is more, offices of the Nada Kacheri or *Hobli* were started on experimental basis in 1982. Out of several duties of the Tahsildar, nine duties were transferred to the office of the Nada Kacheri. In the selected revenue circles two offices of the Nada Kacheri are functioning in all Taluks. The system of the Offices of the Nada Kacheri has provided an opportunity to transfer certain functions to a Deputy Tahsildar, to look after the day to day functioning of the Tahsildar. As a result of this, the village community, especially the 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 who heads the office of the Nada Kacheri is provided with the minimum required staff. On the basis of the system of the 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 Handicapped,
3. Sanctioning of compensation to the victims of fire accidents,
4. Imposition of fines,
5. Disposal of Titles and Rights.
6. Inspection and confiscation of kerosene, food grains and civil supplies and punishment of delinquents,
7. Collection of loans and dues to the government and the preparation of DCB account statements,
8. Imposition of developmental cess and water rate cess under the Karnataka Irrigation rules 1965, and
9. Issue of certified copies of documents.

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

Revenue Inspectors

In the hierarchy of Revenue officers at the Hobli level, Deputy Tahsildar, the immediate next official to the Tahsildar, is the Revenue Inspector. In performing the official duties, he works as an assistant to

the Tahsildar. Every Taluk in the District is differentiated with the 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 Rules 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 Rules 1964, and Karnataka Land Reforms Rules 1961, and the sub-rules there under, in addition any such other specified legal enactments. As a Revenue official, 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 25 day of every month whether the revenue collection made by the village accountant is in order, and whether the collected amount is being remitted on time into the treasury. Under the Land Revenue Rules, the Revenue Inspector has got the right to order the change of title deeds and to change the right of the power of attorney. 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 in respect of their performance relating to the maintenance of the Register of Rights and the Register of the change 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 government against loans and advances availed by the beneficiaries. They are responsible for the preparation of records pertaining to Land allotment, Land acquisition and Old Age pension, guardianship, 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 on genealogical basis, following the age old *Barabaluthi* system. 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*. *Shanboga* or *Karnam* worked as Registrar. The land survey and plan

records of the entire village remained in the custody of the *Shanboga*. All authorized documents pertaining to the lands of the village concerned had to be obtained from them. *Thalari* or *Thalati* or *Ugrani* worked as a guard of the village or the crops. The *Ugranis*, Government officers and the chief *Thalari* had to work as pathfinders to the tourists. In all boundary disputes, pertaining to the village concerned, *Ugrani* was being considered as chief witness. Since the *Thalaris* detained the thieves and kept watch on all suspicious characters, they were described as village security men.

But, as a result of 1970 rules, the hereditary appointment of *Patels* and *Shanbogs* was abolished, and village administration was entrusted to the Village Accountants. They are the lowest revenue officials at the village level. Village accountants are incharge 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 *Panchayaths*. Village Assistant/ Helper assist 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 *Panchayath* concerned. Village Accountants work under the directions of their respective *Hobli* Revenue Inspectors. Village Accountants are appointed either to the village or a group of villages, and they perform their specified duties under the Karnataka Land Revenue Act 1964, or any other law in force for the time being. They work on all registers and such other records as specified by the Government. Records, in the instant 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. 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 at the mid-way in the circle of his operations. Where-ever the annual income of the *Panchayath* is less than Rupees 12,000/- or in case of the non-appointment of secretary to the Village *Panchayath*. The Village accountant performs the duties of the Secretary *Panchayath*, as ex-officio. At the village level, as the Secretary of the *Panchayath*, he is responsible for the implementation of Karnataka *Grama Panchayath* and local decisions rules 1959. This system ended

with the implementation of Karnataka *Zilla Parishad*, *Taluk Panchayath* Committee, *Mandal Panchayath* and *Panchayath* 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). The village accountant 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 the quantity grown, details of all trees in their lands, availability of water etc.

REVENUE ADMINISTRATION

From some of the inscriptions found in the district, it is known that under the early Alupas, taxes were levied in kind on agricultural commodities. In addition, *sthalasunka* and *Jalasunka* were imposed. Fishing and marine trades were also subject to taxation. During the mediaeval and later times, there were several taxes which were to be paid in kind or in cash, on lands, on agricultural commodities and on trades.

The share claimed by Government was one sixth of the gross produce from all the cultivated lands and a local price of about ten percent added to this share. The Vijayanagara king Harihara Raya published a manual for the use of the revenue offices. This manual was based on the text of *Parashara Smrithi* and it contained particulars of assessment of land and conversion of the grain revenue into money. This laid down one-fourth of the crop as Government share. One-sixth of the crop was taken to the treasury and the rest was collected out of the State Treasury to be given to priests and temples. This method of assessment remained unaltered until 1618 when the Nayakas of Ikkeri (Bidanur) imposed an additional assessment. Between 1618 and 1660, a special assessment was levied on coconut and other garden trees. Though the kings adhered to the principle of a fixed land rent, they did not interfere with burdensome levies imposed by the local chiefs on their own account. At the close of the rule of the Ikkeri (Bidanur) Nayakas, the extra assessment and village taxes amounted to nearly 25 percent of the total *kist*

In 1763, after the area came under the control of Haider Ali, a general investigation into the revenue policy was ordered. An order was issued repudiating all claims of waste lands and imposing a full fifty percent addition to the 1618 fixation. Between 1779 and 1782, a number of other alterations were made so that when Haider Ali died in 1782, the

extra assessments over the one-sixth share amounted to considerably more than the standard assessment. Later on, under Tipu Sultan, several other new assessments were imposed and there was also resumption of *inams*. Before the district came under the rule of the British, the Shanbhogues or Karnams prepared their accounts in black books or *Kadatas* which gave description of land-holdings, transfers of land among individuals, assessments and the actual *kist* paid to government. Some of these books, which were traced from the old taluk offices, gave details of assessment of different estates.

The end of Tipu Sultan's regime in 1799 saw the emergence of British power in the district when Sir Thomas Munro, who was then posted to take charge of the area, attempted to settle the land revenue. Notwithstanding his views on the impropriety of the late Sultan's assessments, Sir Thomas Munro was unable to depart widely from the established system of levy and accordingly made no reductions in the various imposts. He remitted all assessments on account of waste lands and imposed a settlement on Kanara and Sonda amounting to 4,65,148 pagodas, of which an amount of 2,84,604 pagodas was composed of the old standard land rent or *kist* and the rest was made up of extra assessments. His settlement was divided into 'Shist' which represented the old standard rent, and 'Shamil' which covered the extras imposed by the Ikkeri (Bidanur) and Mysore rulers. Forwarding his recommendations to the Revenue Board, he stressed that the whole of the land under cultivation ought not to be assessed at a higher rate than it was under the Ikkeri (Bidanur) rulers. He also expressed an opinion that the rent of land, however productive it may be, should never on any account be raised higher than it had been at some former period. He pointed out that such favorably rated lands were very few in number and that many of the holders in purchasing them from former holders had given a high price. He, however, exempted government waste lands from being assessed.

The settlement based generally on Sir Thomas Munro's proposals was considered by the Revenue Board to be satisfactory. For about a decade, the revenue based on his proposals seemed to be realized without difficulty, but in the settlement reports from 1810 to 1818 allusions were made to large demands for remissions and an opinion was expressed that the landowners were beginning to feel the effects of over-assessment. On this, the Revenue Board called for a special report from the Collector, Mr. Reid. In submitting his views, Mr. Reid explained that although Sir Thomas Munro's recommendation that the rent of an estate

should never be raised "higher than it has been rated at some former period" had been strictly adhered to yet the same attention had not been paid to his suggested maximum of the *kist* with three-fourths of Haider Ali's additions. He also recommended a reduction of the assessment varying from four to seven percent in different localities.

It was realized by the government that the adoption of the *kist* with the whole of the extra levies was calculated rather to discourage than to give confidence to the land-holders, because it held over them an assessment which few could ever be able to pay.

As a result of this investigation, the Revenue Board came to the conclusion that the *kist* and the whole of the extra levies were greatly beyond the resources of the district and never had been realized in full. The Board was of the opinion that the 'best standard of demand' would be the average collections realized from each estate since the British occupation and directed that the settlement should be decided on that basis. The principle thus enunciated was the basis of fixed rent or *sarasari* (average) settlement. Though the Revenue Board directed the introduction of a fixed assessment in 1817-18, it was not found possible to do whole of the present district of Dakshina Kannada with the exception of the old taluk of Puttur which was then attached to Coorg and was taken over until some years later. The Revenue Board formulated a simpler policy of land revenue assessment by directing that average collection as understood by the collectors of revenue should form the basis of fixation. In the determination of assessment, the fertility of the soil and the yield were also taken into consideration. In case of disputes, the matter was settled by a jury whose word was final.

From the Collector's report for 1819-20, the first year of the 'sarasari' settlement, it appeared that the revenue of the portion of the district to which it was applied, namely, 67 percent, came from estates assessed above Sir Thomas Munro's maximum 21 per cent from estates assessed at that maximum and 12 percent from estates assessed below it. The prevalence of low prices for many years, however, led to the unequally distributed assessment pressing with great severity upon some estates. The *sarasari* principle did not afford full relief anticipated and in 1833, the estates assessed at such rates were divided into (1) *Bharti*-those paying the full *sarasari* rate and (2) *Kambharti*-those not paying the full *sarasari* rate. The *Kambharti* assessment was later sub-divided into (a) *Vayide*, allowing the full demand to be paid in installments, (a) Board *Siphares*, those on which a permanent remission was recommended and (c) *Tanikhi*, those whose resources were still under investigation.

The estates in Dakshina Kannada were known as *wargas* (from the Sanskrit word *Varga*, a leaf) a term which was originally used for the leaf accounts kept by the revenue authorities. The term *warga* came to denote the holding for which the accounts was kept. Though the theoretical basis of the assessment was share of the produce of each field, the assessment was never fixed on particular fields or portions of a *warga*, but as a lumpsum assessment for the whole, although as occasionally happens, the estate or *warga* was composed of unconnected parts which might be even in different villages. The *wargas* or estates have been of two kinds, *Muli* and *Geni* and these were further classified as *Kadim* and *Hosagame*, accordingly as they were formed before or after the commencement of the East India Company's Government.

The *mul* tenure has been the characteristic tenure of Dakshina Kannada and the position of the *mula-wargadar* with regard to Government was settled in 1876 by the Bombay High Court (Vaikunth Bapuji Vs Bombay Government). The High Court arrived at the conclusion that the *Muli*, the *Mirasi*, the *Kanwatchi*, the *svasthyam* and *janmakari* tenures were merely so many various names for the ancient ownership rights of the *ryot* on the soil. *Geni* or *Sircar Geni Wargas* have been estates which escheated to Government by lapse of heirs or by abandonment by owners. During the regime of Haider Ali and Tipu Sultan, such escheats were very numerous, but in a large number of cases, the lands were still cultivated by *Genidaras* who are either the old tenants or new occupiers put in by Government and also paid their rent direct to the Government. Hence the name came to be known as *Sircar Geni*.

During the early years of the British rule, efforts were made to induce people to come forward to take up the *Muli* right of the escheated lands, formal title deeds called *mul-pattas* being granted on favourable terms conveying to the grantee full proprietary or *Muli* right within specified boundaries and they were eventually offered to all tenants on *Sircar Geni Warga*.

The *warga* was the unit of assessment. Prior to 1819, the parties, buying and selling portion of *wargas* were allowed to apportion the assessment as best suited to their convenience, but as this was found to be one of the causes of inequality of assessment, the Government declared in that year that unauthorized sub-divisions of the revenue payable from an estate itself were not binding on the Government, but that the whole estate continued to be answerable for the whole revenue

demand with which it was assessed. To obviate the difficulty in regard to boundaries, an account known as the *durmati chitta* began to be prepared by village officers for each *warga* showing the amount of seed required to sow the land, the assessment due and the actual produce gained by agriculture. These entries were found to be inaccurate. When the *sarasari* assessment was introduced, a new *chitta* was prepared called the *sarasari chitta*. The *sarasari chitta* for each estate was kept up-to-date and all changes of assessment were entered in it including notes of surveys, valuations or inspections conducted from time to time.

Acting according to this policy, the different fields were classified into four different categories called (1) *Bailu* (low-lying land of good quality with an abundant water supply, capable of producing three crops of paddy in a year), (2) *Majalu* (land capable of producing two crops of paddy in a year), (3) *Bettu* (land capable of producing one crop annually) and (4) *Bagayat* (land specially suitable for arecanut and coconut cultivation). The rates of assessment fixed for these four classes were (1) *Bailu* (first sort) Rs.6 and (second sort) Rs.4 (2) *Majalu* (first sort) Rs.4 and (second sort) Rs.4 (3) *Bettu* (first sort) Rs.2 and (second sort) Rs.1 and (4) *Bagayat* (first sort) Rs.12 and (second sort) Rs.8.

Among other assessments determined on land was that on *Kumari*, a method of cultivation by felling and burning a patch of forest and raising on the ashes a crop of paddy or dry crops of cotton, castor seed, etc. for purposes of assessment of these *Kumari* lands, the fields, were divided into two distinct categories called *warga* and *Sircar*. In the case of the *warga* variety, the assessment was collected along with the other assessment and the *Kumari* cultivators dealt only with the *wargadar*. In the other case of *Sircar Kumari*, the assessment was paid direct to Government and the cultivators were usually a migrating class. Later on, due to complication *Wargadar Kumari* was abolished and *Sircar Kumari* was retained.

The commonest classes of tenants under *wargadars* in Dakshina Kannada have been *Mulgenidars* and *Chalgenidars*. The *mulgeni* tenancy is defined as permanent tenure while the *chalgeni* is termed as tenancy at will. The *mulgeni* tenants paid a specified invariable rent to the *muli* or landlord and his successors and obtained from them a perpetual grant of a portion of land to be held by them and their heirs. This right could not be sold by the *Mulgenidar* or his heirs, but it was allowed to be mortgaged by them. So long as the stipulated rent continued to be duly paid, he or his descendants inherited the land like any other part of

their hereditary property. This amounted in fact to a permanent alienation of a certain portion of land by the landlord, for it never again lapsed to him or his descendants except on the failure of heirs to the permanent lessee. If the lessee desired to give up the land he had to give it to the lessor, receiving from him the value of any improvements that might have been made. The Chalgeni tenants, though mere tenants, at will, used to hold their lands from father to son at a rent paid in kind or cash or both without any written agreement. This tenancy-at-will gave rise to a provision in Section 13 of the Rent Recovery Act (VIII of 1865) stipulating that a landholder should not be at liberty to proceed under the Act against his tenant unless he had a written agreement with him.

In addition to these two systems, another type came into vogue called *vayide-geni* or lease for a specific period. In some parts of Dakshina Kannada, another class of 'tenants-for-ever' called *nyaya-genidars* emerged as a result of the processes of sub-tenures. In this case, where there is no heir to succeed, the original land-lords themselves resume cultivation. Lands held by religious institutions were examined and assignments with title deeds were granted in many cases, while all others were converted into cash-paying assessment lands.

The raiyatwari system prevalent in Dakshina Kannada was stabilized by an examination of several problems and probabilities by the East India Company. The efficacy of the system as introduced in 1772 in Baramahal was found to be good. The raiyatwari institution had emerged after a close scrutiny into local usages, customary division of crops, the nature of the produce and the manner of keeping the revenue accounts. There was a general guidance given to all revenue authorities as to how best they should manage the raiyatwari system. In the beginning, it was felt to be a difficult and troublesome undertaking. The raiyatwari system could improve the condition of the cultivators by limiting the funds for public assessment according to the cultivator's ability and by relieving him from the exactions of the old revenue officers. It also secured for him the protection of his property and rights and gave him confidence to proceed with his occupation. Formerly, taxes were levied on agricultural implements, looms, artificers, cartage, houses and cattle. All these various imposts were open to abuse. Some of these levies which were indefinite were abolished by the East India Company and those which remained were clubbed together with the rent.

In 1889, revenue survey work was initiated and this was completed in 1896. During the period of survey, it was noticed that the *warga* had long ceased in most cases to be the unit of ownership. In many cases, *Wargas* included wet, dry and *bagayat* lands, as well as different descriptions of wet lands in the same survey field. Accordingly, supplementary surveys were undertaken to sub-divide different varieties of land. The classification of soils counting of trees in *bagayats* together with revision surveys went on till 1903.

As a result of these surveys, some general principles were formulated for purposes of land revenue and settlement. All wet lands were divided into three categories, first, second and third. First class wet lands were defined as lands giving two wet crops, the water source being the direct flow from the copious rainfall. Second class wet lands were those giving two wet crops situated in low lying areas with river valleys. Third class wet lands were those less favourably situated.

All cultivable lands which were not classed as wet or garden were classified as dry. Dry lands were also assigned with one to nine *tarams* as in the case of wet lands. A field was considered fit to be assessed as garden if an acre of land contained ten bearing coconut palms or their equivalent in other garden trees, that is, one bearing jack, tamarind or mango tree being considered equivalent to two bearing coconut palms and four pepper vines or palmyars to one bearing coconut palm. If one acre of land had ten coconut plants or its equivalent in horticultural crops, such land was considered eligible for the fixation of tax as of *Bagayithu* category.

Bagayithu: Type of land is further sub-divided into seven types. The rates of Land revenue fixation per acre vary from Rupees two to Rupees eight. Coconut, Betel-nut, Mango, Paddy, Tamarind and Pepper plantations are classified according to their numbers. Paddy was being considered as an assured crop of the wet (*Tari*) lands. In respect of the garden lands coconut was being considered as an assured plantation. In respect of dry lands, there was no increase in the determination of basic tax rates.

New and revised Tax assessment became necessary because, in all taluks of the district, the duration of the first revised Tax assessment had ended during 1963-64. In the New 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 the unit of every acre.

Having realized the need for a uniform land revenue system in the New 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 factors in the determination of enhanced land revenue,
- b) There is 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 are determined on the basis of the average prices of the total produce and if the specified land revenue rate for each acre is 16 *annas* (old currency), the price should work out to be one sixteenth (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, placed in either a uniform type of and geographically contiguous taluks or a group of taluks or parts there of .

Land Revenue Settlement Officer undertakes extensive land survey and relates 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, Animal

Husbandry, Census, and Labour availability, varieties of agricultural resources, wages earned by the cultivator for his hard work, and the land value, main crops cultivated, daily wages, general expenditure etc. Extent of Land is located in land records and classified into groups of similar types of land keeping in mind nature of the soil, its specialty, 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 did not exceed one sixth (1/6) of the total produce in the land belonging to that specific classification of land group. This 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 calculate 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 its cash valuation based on the average production in each acre of land. Thus paddy, coconut and betel-nut are the main crops, listed as such, 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 being published in every village. A copy of the report of 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 the publication of the report. After the examination of the objections, if desired, an enquiry into the grievances of the aggrieved persons was being conducted. Next, the Deputy Commissioner 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 were being placed before the two houses of the State Legislature. Then, the decisions were announced, with or without modifications, and after they were approved, the Government would issue necessary orders in accordance with the resolutions. The Government notified the approved rates of taxes and the date from which they would become effective after its publication in the State Gazette.

Standard Rates

According to rule 2 (27) of the Karnataka Land Revenue Act "Standard 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 rain fall during the past 30 years, the actual production of primary crops in the past 10 years etc, were being taken into consideration.

Water Rate

At the time of States Reorganization during 1956, every province incorporated had its own irrigation rules. Though Mysore uniform Irrigation Rules (developmental tax and water tax) was introduced in 1957, they were made effective from 1965 only.

At present water tax is being imposed on its uses either for irrigation purposes, or construction works of the government, or while water is being used for any purpose relating to such works, and on the usage of the direct flow of water or after its purification. Fixed list of water rate has been prepared in accordance with the water tax rules after relating it to the crops grown. There are two such lists of fixed water taxes: Tax on lands falling under the planned irrigation area of not exceeding 100 acres and secondly, Tax on lands falling under the planned irrigation area of exceeding 100 acres.

Thus it is expected that the water rates introduced during 1965, might help recover the expenses incurred for developing the planned irrigation works and possibly the 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 given effect to during 1966. During the period between 1972 and 1981 several amendments were introduced and the water rates were fixed in terms of Rupees as it was earlier. For one acre of sugarcane crop of 12 months duration it was Rs.150/- and Rs. 224/- for the sugarcane crop of 13 to 18 months; paddy crop Rs. 45/- wheat crop Rs. 24/- maize crop Rs. 14/- groundnut

crop Rs. 14/- cotton crop Rs. 48/- Millet crop, Ragi, green-gram crop, sweet potato, tobacco, coriander Rs. 24/- Lentil Rs. 18/-, Green manure crop Rupees nine, and horticulture crops Rs. 50/-.

Data details on revised revenue system II and III of 1964 is provided in the following chart:

Tabele 9.2 Details of Taluk wise standard rates

Taluks	Group	No. of Villages	Kushki 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	
Kundapur	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	
	I	65	1- 60	6- 50	8- 84	51- 82	
Bantval	I	85	1- 60	9- 47	12- 39	77- 51	
Belthangadi	I	35	1- 60	9- 47	8- 84	77- 51	
Sulya	II	46	1- 60	6- 50		51- 82	

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

Land Revenue Accounts

After the completion of the work of Land revenue, the Department of Land Survey and Revenue, the Land Revenue system prepares the Registration Book called the Register. That register is a record of revenue from every survey number, details of uncultivated part of land, and name of the holder of land. The Department prepares another containing all survey numbers. That contains all the following details: Land fit for cultivation, land unfit for cultivation, *Kushki* or dry land, *Tari* or irrigated land, and *Bagayithu*, rate of revenue of each acre, 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 lands of the village. Therefore, this document becomes 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 the rights of the tiller, details of lease, details of the crops raised, and such other all relevant facts pertaining to the land. All kinds of changes in the rights over the land are examined by an authorized officer and after receiving that report entries are made in that 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. That *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 bring to a close the accounts relating to Land Revenue Collections and Revenue dues and such other cess. On the basis of that register all matters pertaining to the revenue of the village should be annually brought to a conclusion.

Jamabandhi

'*Jama*' means government's share, '*bandhi*' means income to the government as fixed, put together *Jamabandhi* means fixing the king's share. This is in practice since a very long time. Thus *Jamabandhi* means fixing of the revenue due to the government. 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 is 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 and for a critique of revenue administration at the village level, specially aimed at the programmes relating to the upliftment of the downtrodden, supervision of the progress of the developmental plans etc, this system is considered necessary.

There are two types of *Jamabandhi*- '*Dittam Jamabandhi*' and '*Huzur Jamabandhi*'. Tahsildar conducts the '*Dittam Jamabandhi*' at the Taluk level. '*Dittam Jamabandhi*' actually precedes '*Huzur Jamabandhi*'. It

involves a thorough scrutiny of accounts of the previous year for the determination of Demand, Collection and Balance (DCB). Secondly annual statement of accounts is usually finalized after a detailed verification of the registers of accounts of the Village and the taluk. Verification is undertaken by the staff of the Taluk office and the Tahsildar certifies the verification reports after cross checking the work

Table 9.3 DCB details from 1-7-1998 to 30-6-1999

Items	Total demand	Collection 1.7.1998 to 30.6.1999	Balance As on 30.6.1999	Excess collection
Land Revenue and taxes	1752842	1750920	1922	-
Water cess and tax on maintenance	113251	57655	55596	-
Other revenue dues	329697154	8380535	321316619	-
Total	331563247	10189110	321374137	-

Table 9.4 DCB details from 1-7-1999 to 30-6-2000

Items	Total demand	Collection 1.7.1999 to 30.6.2000	Balance As on 30.6.2000	Excess collection
Land Revenue and taxes	1719815	1719815	-	55860
Water cess and tax on maintenance	104020	48424	55596	-
Other revenue dues	329446093	17236136	312209957	-
Total	331269928	19004375	312265553	55860

Table 9.5 DCB details from 1-7-2000 to 30-6-2001

Items	Total demand	Collection 1.7.2000 to 30.6.2001	Balance As on 30.6.2001	Excess collection
Land Revenue and taxes	1683280	1683280	-	96326
Water cess and tax on maintenance	78026	75900	2126	-
Other revenue dues	338337658	249503456	88834202	-
Total	340098964	251262636	88836328	96326

Source: Revenue Department, Mangalore

Table 9.6 DCB details from 1-7-2001 to 30-6-2002

Items	Total demand	Collection 1.7.2001 to 30.6.2002	Balance As on 30.6.2002	Excess collection
Land Revenue and taxes	1651413	1651413	-	120693
Water cess and tax on maintainance	54601	54601	-	11608
Other revenue dues	119784609	9452732	110331877	-
Total	121490623	11158746	110331877	132301

Table 9.7 DCB details from 1-7-2002 to 30-6-2003

Items	Total demand	Collection 1.7.2002 to 30.6.2003	Balance As on 30.6.2003	Excess collection
Land Revenue and taxes	3078512	3078512	-	254810
Water cess and tax on maintainance	72601	62201	10400	-
Other revenue dues	118523811	22172342	96351469	-
Total	121674924	25313055	96361869	254810

Table 9.8 DCB details from 1-7-2003 to 30-6-2004

Items	Total demand	Collection 1.7.2003 to 30.6.2004	Balance As on 30.6.2004	Excess collection
Land Revenue and taxes	1618468	1818452	14689	214673
Water cess and tax on maintainance	57172	51489	6000	317
Other revenue dues	107765192	3482053	104283139	-
Total	109440832	5351994	104303828	214990

Table 9.9 DCB details from 1-7-2004 to 30-6-2005

Items	Total demand	Collection 1.7.2004 to 30.6.2005	Balance As on 30.6.2005	Excess collection
Land Revenue and taxes	1620333	1704174	-	83841
Water cess and tax on maintainance	49423	46298	3485	360
Other revenue dues	125977262	7767548	118209714	-
Total	127647018	9418020	118213199	84201

Source: Revenue Department, Mangalore

done by his staff. Generally, after the finalization of the *Dittam Jamabandhi*, at the central office of the Hobli, *Huzur Jamabandhi* takes place. At that time the demands for the succeeding year are fixed.

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 places, and will be completed towards the end of the succeeding year. *Huzur Jamabandhi* is conducted by the Deputy Commissioner and Sub-division Assistant Commissioner. 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, should keep all the necessary materials belonging to a definite taluk ready for the *Jamabandhi*, one month prior to the 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, and importance will be given to public grievances as per the general election methods in furnishing replies to the different shortcomings as represented. Enquiry of 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 conduct.

Land Administration

The old Kanara 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 the 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, the undivided Dakshina Kannada district, located along with the coast line, comprised of uneven land full of valleys and hillocks, with its length seven times more than its width. Tenancy systems, like '*Moola-Geni*', '*Chala-Geni*', '*Nyaya-Geni*' etc, as they prevailed during the ancient times were being continued.

When Police duties were separated in 1859, from the Revenue Administration, there was a marked change in the policy of

administrative functioning. The only duty of the revenue officers was to introduce all the necessary reforms to collect land revenue in a systematic manner. Small taluks were merged in consonance with the administrative convenience, and the duties of revenue administration and the powers of the Taluk Magistrate were extended to the Tahsildar.

Collection of Land Revenue

Payment of revenue on land was the most prominent of all dues and that was heavy. In consonance with the Land Revenue Act 1964, every land holder is bound to pay the revenue. The tenant in respect of unsold land, the highest holder in respect of lands sold is responsible to the government to pay all revenue dues. The Revenue which can be levied for the duration of a revenue year, falls due from the first day of the commencement of the year, and 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 thirtieth June. This duration is called *kistu* or the time of collection. In case of the non-payment of the installment of land revenue, or its part thereof on the specified date, that becomes land revenue due; and the individual liable to pay falls in arrears. Land Revenue which could be levied in a year is to be paid annually or in four installments from January up to 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 formal working. That 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 Tahsildar, in order to obtain his permission for auctioning the immovable properties of the person whose revenue payment has fallen in arrears, according to the provisions specified in the Karnataka Land Revenue Rules 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 Tahsildar can auction or sell any moveable property to recover the outstanding amount.

All Governmental dues on account of the land use, or enjoyment, use of water or for having used the governmental dues for the production on land as agreement upon, or royal-money, irrigational tax, cess, fee, expenses, installments, and fines, in addition to being considered as public debt are collected as land revenue dues.

Remissions

The government reciprocating sharply to the problems of the agriculturists in case of crop diseases, or failure of crops due to draught gives to 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 draught 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 Tahsildar will be 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 had not been conducted, the Village Accountant conducts the experiment. For purposes of either for postponing of or for exempting the payment of Land Revenue, average per acre crop yield will have to be separately decided under sub-rule 1, in respect of lands having or not having irrigation facilities from wells, ponds, rivers and such other water sources.

As decided in consonance with the Karnataka Land revenue Rules 1966, if the average crop-wise yield from each acre happens to be 37%, land revenue collection would be completely stopped. If the yield is more than 35% and less than 50%, 50% of the revenue collection may be stopped,; if the yield percentage is more than 50, revenue collection will not be stopped.

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

Mysore Land Reforms Act 1961

The Karnataka Land Reforms Act 1961(Mysore Act 1962), according to the amendment of 1965, came into effect throughout the state on second 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 the 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 it is subject to an agreement or not,

tenancy cannot be put an end to. Tenants, who were tilling the land earlier to September 10th, 1957, and who ever had lost their possession of the land, either by way of a letter of surrender or being evicted, got back the right again for the possession of the land. Tenants could be evicted only in consonance with Section 22 of the Act. From the 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 the 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.

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 the governmental intervention for their protection as well as for remedying their shortcomings. Therefore, for the protection of the tenants without 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 Prevention of Ejectments Act of 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 on their own accord. When the district became part of the New Karnataka State land mass, 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 determination of Tenancy, security for the 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, limitation on the maximum land holdings, prevention of the land falling into the hands of non-agriculturists etc.

The Committee believing that (the Compulsory Prevention of Ejectments Act 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 without interruption for continuous period of six years before the date of the commencement of the tenancy law, should submit their application with in 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 amount of monetary compensation which was being paid till then as tenancy dues, the same quantity was to be paid to the land owner and the middlemen tenant by the cultivating tenant. If the compensation was being paid in the material form, 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. After a general discussion in the Legislative Assembly, the draft was submitted for a review to the select committee appointed by the joint session of both Houses of the Legislature. The Select Committee submitted its report on 25th March 1961. Discussion in the Mysore Legislature took place about the report and the draft legislation on Mysore Land Reforms was approved during 1961. It got the approval of the Governor during the month of March 1962. Yet, the necessity for certain amendments in the sub-divisions 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 the agricultural land, which have descended hereditarily, for the enhancement of the agricultural production thereby, enhance the level of honesty, as quickly as possible, and formulate a conducive environment which can enhance the productive income of agriculture by adapting advanced methods of cultivation; and 2) to remove exploitation, vested interests, and social injustice in the agricultural system, and there by strengthen, the opportunities and status for all classes of rural people and provide security for the actual cultivator.

Before State's Reorganization, Tenancy law prevailed in four of the following organized provinces: Mysore, Gulbarga, Belgaum and Madras 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 have been 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 given effect to from 1-10-1965. During the middle of 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 Ejectment of tenants) Act 1961, came into force. That was in force till the uniform Land Reforms Act 1961 came into 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 Ejectment against illegally vacating the tenants. Section 25, effectively controlled the tenant from malafide surrender of the land to the land owner. The surrender of land had to be filed in writing before the Land Tribunal.

Abolition of Tenancy

There is no legal basis for the relationship between the tenants and the land owners and the cultivators were working on the land as a result of certain oral agreements. As a consequence, in order to be saved and to get a solution to the shortcomings, the government was compelled to intervene in between. Therefore, agricultural reforms were formulated for the purpose of protecting the tenants from the land owners. The tenants did not leave the land owners according to their whims and fancies. Therefore, different legislations were introduced from time to time. As a result of the abolition of the tenancy the excess land was given to the tenants who had lost their hold on land. Persons whose annual income did not exceed Rupees 2000/= including ex-servicemen, agricultural labourers, landless individuals, came under this clause. Fifty percent of the land was reserved for the persons belonging Scheduled Castes and Scheduled Tribes classes.

In order to be eligible for registration as actual tenants, the tenants had to remit an amount equal to 15% in respect '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 one lump-sum, or in 20 annual installments along with 5% of interest added. In respect of permanent tenants an amount equal to six times of the amount of difference between the land revenue and the tenancy dues were payable. Yet, the bifurcation of the tenants from the land, leaving it to the sub-tenant, leaving the land fallow with out 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 had continued.

For amending the Tenancy Act 1952, the Government of Karnataka introduced a draft before the Legislature during October 1954. It had identified three groups of tenants. a) protected tenants, b) unprotected tenants and ordinary tenants. But, for having sub-divided the tenants except not to be evicted, the general reasons of eviction remained the same without any change. The land owners, for cultivating the land themselves, under the condition that the land was being put to proper use, could ejectment of the tenants and could have put one fourth (1/4) of the permitted land holding, for non-agricultural purposes. Land owners, by way of giving one year prior notice of eviction on grounds of self-cultivation of the land, could Ejectment of tenants the protected tenant. If the evicted tenant/land owner had not cultivated his own land within the duration of two years, he becomes 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 protection less tenants they could also be evicted by giving one year prior 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 the fixed extent of 25 acres of land, and after the purchase, the extent of land remaining with the owner shall not be less than the permissible holding. The tenant purchasing the land shall pay its market value either in lumpsum, or in installments not exceeding six, but within a period 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-

governmental 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 remains absent, that does not give the required quorum.

For the convenience of the intended applicants, tribunals are established at the rate of one for every taluk in the state, and in case of increased work load two or three Tribunals are also established in a taluk. Applications received from the Tenants are processed and the final orders issued by the Tahsildar.

Article 48(a): Request in the form of applications received from the individuals for usufructuary right received within six months as fixed, from 1-3-1974, is provided with an opportunity to be heard. In issues pertaining to the registration of the tenant, as an enjoyer of usufructuary right, conduct necessary examination or enquiry and issue orders there on. 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 of the advocates 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.

Allotment of Surplus Land

The land in surplus (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 the priority as follows:

1. to a landless peasant without one basic of holding, Agricultural Labourers, and displaced tenant,
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 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 one lumpsum or in annual installments not exceeding fifteen, along with interest.

Disposal of Governmental lands

There was no definite policy regarding the distribution of land prior to independence. A very huge extent of land mass remained uncultivated. For certain services land was being allotted 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 accepted aims in matters of governmental land disposal administration. Land disposal Act came to be amended from time to time in order to have clear and a definite idea about Social Justice. In the process, the weaker sections, landless persons and holders of relatively less land got the 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 had been established. But immediately, 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 had been fixed along with the quantity as follows. Accordingly, 10% to the Ex-service men and service personnel, 50% for the Scheduled Castes and Scheduled Tribes, 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 of 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 authorized to receive applications for the allotment of land, examine them, conduct enquiry and 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 purposes, it shall publish a notice in the authorized Gazettee, 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 possession Act has become, for public purposes, the basic law of governmental land possession. For that purpose the Deputy Commissioner identifies, and measures the land, and 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 the monetary compensation sought for their interest in the said land, and their objections if any, on the measurements taken and their details shall be made known.

After having heard and examined the aggrieved person, the Deputy Commissioner may pass necessary orders under section 11, and take possession 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 in respect of sharing the compensation among the aggrieved etc. If the individual is unwilling to accept the orders of the Deputy

Commissioner, he may give an application in writing requesting the Deputy Commissioner to refer the matter to the judiciary for decision.

After the scrutiny and having of the aggrieved, the Deputy Commissioner may pass an order under section 11 and take possession of the land which thereafter vest absolutely with the Government free from all encumbrances. The Land Acquisition (Amendment) 1984 has introduced a provision regarding approval of awards in the Land Acquisition Act 1894. The present monetary limits upto which various officers can approve awards one:- The Deputy Commissioner upto Rs.10 lakhs, the Regional Commissioner upto 10 lakhs and the State Government above Rs.20 lakhs.

Table 9.10 List of Collectors/Deputy Commissioners in the District

Sl. No.	Name of Collectors / Deputy Commissioner	From	To
1.	Major Sir Thomas Munroe	08-07-1799	
2.	J. G. Raven Straw	10-12-1800	
3.	Alexander Reed	26-01-1805	
4.	Thomas Harris	01-05-1816	
5.	J. Babington	31-08-1824	
6.	H. Dickenson	12-01-1829	
7.	M. S. Cameron	13-03-1831	
8.	H. Waive Ash	27-04-1833	
9.	G. M. Ogilvy	14-05-1835	
10.	C. R. Cotton	26-09-1835	
11.	Malcolm Avon	23-04-1836	
12.	H. M. Blavi	26-07-1838	
		12-02-1840	
		11-06-1845	
13.	Edward Maltbi	27-03-1839	
14.	E. P. Thompson	29-01-1844	
15.	R. D. Parker	19-03-1845	
16.	T. L. Blane	09-02-1846	
17.	F. N. Matbi	28-01-1850	
		29-07-1850	
		28-05-1852	
		21-04-1854	
18.	W. Fisher	13-04-1855	
		20-10-1857	
19.	J.D. Robinson	30-04-1857	
20.	J. Presser	20-04-1860	

Sl. No.	Name of Collectors / Deputy Commissioner	From	To
21.	A.P. Hogson	27-11-1861	
22.	G.L. Morris	07-07-1863	
		20-07-1864	
23.	J.G. Thompson	11-04- 1864	
24.	W. M. Cyadel	11-04-1865	
25.	W.S. Whiteside	27-03-1867	
26.	H.S. Thomas	25-05-1867	
		12-02-1869	
		09-04-1872	
27.	J.A.C. Borewell	10-12-1868	
28.	A.M.C. Webster	04-04-1870	
		15-10-1874	
		19-04-1876	
29.	J.G. Horsefal	10-01-1876	
30.	W.H. Comin	24-12-1876	
		12-08-1880	
31.	W.A. Hapel	11-05-1880	
32.	J. Sturrock	13-04-1881	
		04-05-1883	
		04-04-1885	
33.	E.E. Spanner	04-04-1883	
34.	A.T. Armodel	12-01-1885	
35.	S.H. Wine	29-01-1887	
		29-07-1889	
		16-05-1892	
36.	H.H.O. Forel	10-05-1889	
37.	V.A. Brody	18-04-1890	
		18-08-1892	
38.	G.F.T. Power	14-01-1893	
39.	J.W. Dance	16-03-1894	
		26-07-1896	
40.	W.H. Walsh	06-11-1894	26-07-1896
41.	A.M. Pinha	30-11-1897	
42.	W.B. Ailing	03-05-1898	
43.	D.D. Mudrok	03-11-1899	
		30-05-1902	
44.	M.E. Couchman	07-05-1903	15-09-1903
		15-09-1903	
		08-03-1904	19-12-1912
45.	J.H. Robertson	28-04-1904	

Sl. No.	Name of Collectors / Deputy Commissioner	From	To
46.	A.H.S. Bahaddur	14-12-1905	06-10-1915
47.	A.R. Graham	11-10-1910	
		05-01-1912	
48.	A.F.G. Moskardi	22-02-1912	
49.	A. Photherigam	28-06-1912	
50.	E.S. Llyod	13-05-1915	
51.	A.G. Curgenvan	23-07-1915	
52.	A.M.A.C. Galletti	01-02-1916	
53.	A.L Vibert	20-03-1916	
		02-10-1916	
		03-04-1918	
54.	R.F.B.L. Gupbi	18-09-1916	
55.	G.L. Lankshiv	27-10-1918	
56.	R.H. Ethij	08-09-1919	
		20-01-1921	
57.	U. Ramarao	01-10-1920	
58.	A.R. Nedungadi	20-01-1922	
59.	I.N.V. Rajachar	01-10-1922	
60.	J.W. Wells	03-04-1923	
		10-05-1925	
		26-09-1928	
61.	C.A. Sowter	03-01-1924	
62.	E.M. Gowne	18-03-1927	
		28-10-1932	
		04-06-1935	
63.	C.G. Marbar	22-03-1928	
64.	J. Hussain	12-04-1931	
65.	A.A.Venkataramana Iyer	14-05-1935	
66.	M.D. Humayun Shaib Bahdur	07-04-1935	
67.	D. Cramby	29-09-1936	
68.	M.R.R.Y.M.R.V.Vellodi	June 1937	
69.	K.B.S.A Alisahib Bahdur	March 1939	
70.	C. Karunakara Menon Ba (Rao Bahaddur)	September 1939	
71.	A.C. Woodhouse C.I.E	October 1939	
72.	Rao Bahaddur Ponnuswamy Pillai	February 1940	
73.	M.V Subrahmanya I.C.S	October 1940	
74.	M. Karmathullah I.C.S	February 1942	
75.	Rao Shaib P. Ramdas B.A	March 1944	
76.	K. Ramavarma Raja B.A	April 1946	
77.	S. Bhuthalingam O.B.E, I.C.S	May 1946	

Sl. No.	Name of Collectors / Deputy Commissioner	From	To
78.	J.R. Betty I.C.S	October 1946	
79.	J.F. Saunders I.C.S	17-01-1947	
80.	S.R. Kaiwar I.C.S	30-01-1948	19-01-1949
		01-04-1949	29-05-1949
81.	S.C. Thomas	20-01-1949	31-03-1949
82.	Syed Ahmad Sahib B.Sc (Hons)	30-05-1949	22-11-1950
83.	A.R. Rajarathnam	23-11-1950	03-08-1952
84.	C.A. Ramakrishna I.C.S	04-08-1952	03-04-1953
85.	A. Mahalingam Chettyar	04-04-1953	26-05-1954
86.	V. Sitarama Servoi	27-05-1954	27-10-1954
87.	M.G. Rajaram I.A.S	01-11-1954	27-12-1954
		02-05-1955	30-09-1956
88.	Arkal Kunahmad	01-12-1954	01-05-1955
89.	H. Narasimha I.A.S	01-10-1956	20-09-1957
90.	Y. C. Hombalaiah I.A.S	21-09-1957	07-06-1959
91.	C.J. Padmanabha I.A.S	08-06-1959	08-07-1963
92.	K.R. Ramachandran I.A.S	29-07-1963	12-06-1964
93.	P.M. Mujahid I.A.S	18-06-1964	08-07-1965
94.	H.L. Nagegowda I.A.S	31-07-1965	20-01-1969
95.	T.S. Ramakrishnan I.A.S	20-01-1969	10-06-1971
96.	N.A. Muthanna I.A.S	10-06-1971	01-02-1972
97.	M.B. Prakash I.A.S	01-12-1972	28-09-1973
98.	J.K. Arora I.A.S	29-09-1973	18-09-1974
99.	S.B. Muddappa I.A.S	23-09-1974	10-06-1976
100.	B.S. Patil I.A.S	10-06-1976	01-01-1979
101.	Y.K. Puttasome Gowda I.A.S	02-02-1979	18-04-1980
102.	S.K. Das I.A.S	21-04-1980	07-03-1983
103.	Gautham Basu I.A.S	07-03-1983	23-06-1984
104.	Sudhir Krishna I.A.S	23-06-1984	14-02-1987
105.	Anoop K. Poojari I.A.S	06-02-1987	11-07-1988
106.	Subhaschandra Kunthia I.A.S	15-07-1988	15-10-1989
107.	Ranjani Sreekumar I.A.S	25-10-1989	02-04-1990
108.	K. P Krishnan I.A.S	02-04-1990	31-07-1991
109.	R. Sridharan I.A.S	25-08-1991	15-06-1992
110.	V. Madhu I.A.S	15-06-1992	30-04-1994
111.	Bharathlal Meena I.A.S	30-04-1994	08-07-1996
112.	B.H. Anil Kumar I.A.S	08-07-1996	15-07-1998
113.	Dr. E.V. Ranana Reddy I.A.S	15-07-1998	28-12-1999
114.	Kapil Mohan I.A.S	17-01-2000	31-05-2001
115.	A.K. Monappa I.A.S	31-05-2001	03-02-2003

Sl. No.	Name of Collectors / Deputy Commissioner	From	To
116	Aravind Srivatsav I.A.S	10-02-2003	24-06-2005
117	N.V. Parswanath I.A.S	24-06-2005	26-06-2006
118	M. Maheswar Rao I.A.S	26-06-2006	05-11-2009
119	Ponnuraj V. I.A.S.	05-11-2009	23-10-2010
120	Subodh Yadav I.A.S.	23-10-2010	Till Date

Taxes other than Land Revenue

Government gets the revenue by levying direct and indirect taxes and 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 sources wherever opportunities exist, reforming the procedures of tax determination in respect of 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 (Administration), office of the department of Commercial taxes Mangalore Division, Mangalore, started functioning from 16-12-1965. The post of a Joint-commissioner was created for the Mangalore Division during 1992. Apart from that, during the year 2005 one post of the office of the Joint Commissioner (Administration) for value added tax (VAT) was created. Commercial Tax department which brings in major a portion of the revenue to the treasury follows the following 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 at the time of interstate trade and commerce in 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, collected at different places. Producers, importers, manufacturers and finally the articles reach the consumers. In this business chain, only at one stage, single point tax is imposed. 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 businessmen having an income of Rupees 25,000/= or more, should voluntarily get themselves registered, and if their income is more than the taxable limit, 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 one 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 the Karnataka state, came into force with effect from First January 1959. This law was under the administrative control of 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 such other entertainments fall within the purview of this law. With a view to enhance the resources of the State, 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 enhanced again by 10% with a view to exempt movies in the State from the 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 1971, that was

increased by 60%, and once again that 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 per cent 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 in respect of 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, prominent officials of the Municipality, Departmental officials, including officials like the Police Sub-Inspector and local officials were empowered to conduct surprise checks, especially pertaining to the entry into the Cinema houses.

Karnataka Agricultural Income Tax

According to this law, there is a possibility 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 Rupees 8000/=. In respect of 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; in respect of dry land – the land revenue payable, and in respect of wet land concessions are based on factors like the source of water, crops like grapes, mulberry, coconut etc, and in respect 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 in respect of the tax on income from plantations before the year ended on 31-3-1982. The exemption on agricultural income tax available for incomes from Rs. 8000/ to Rs. 14,000/, was enhanced to Rs. 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 lumpsum are as follows:

1. If the extent of land is 15 acres and above- nil,
2. If the extent of land is more than 15 acres but less than 20 acres- Rupees 1,500/=,
3. If the extent of land is more than 15 acres but less than 25 acres- Rupees 2,500/=.

Professional 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 in respect of those engaged in professions, occupations, and trade, that depended on different measurement criterion like the duration, turn-over, number of employees etc. Yet, according to insurance rules 1938, licensed of 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 rupees 1200/- or more were liable to pay professional 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 professional tax, annually, at a fixed rate.

According to the Karnataka Sales Tax Law, registered traders with the volume of sales exceeding Rs. 25,000/ but less than Rs. 50,000/ per annum had been brought under professional tax and they were liable to pay Rs. 100/ per month. For those with an annual sales exceeding Rs. 50,000/ were liable to pay Rs. 250/ per month.

With effect from First of August 1985, if the volume of sales, in any year, is less than Rs. 75,000/ 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 professional tax net and an amount of Rs. 250/ per month was imposed.

Luxury Tax

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

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

Table 9.11 Details of Taxes collected in the district from 1994-95 to 2004-05 (Rupees in Laks)

Year	Karnataka Sales tax	Central Sales tax	Entry tax	Profession tax	Entertainment tax	Luxury tax
1994-95	11506.14	—	596.26	674.54	232.94	232.94
1995-96	13732.41	—	710.94	766.09	182.65	182.65
1996-97	17731.35	—	2609.66	871.07	154.22	154.22
1997-98	16698.68	—	5411.67	776.88	262.71	262.71
1998-99	25322.55	—	6561.47	792.93	240.59	240.59
1999-2000	34631.36	—	10361.81	916.68	229.32	229.32
2000-01	31994.18	—	7214.00	1043.38	254.78	254.78
2001-02	31060.65	—	5096.91	1079.13	255.15	255.15
2002-03	27646.78	—	5027.41	1151.34	209.19	209.19
2003-04	34404.55	3729.11	6560.16	1482.13	154.23	254.23
2004-05	37420.27	9326.86	10545.02	1661.98	143.88	243.88

Source: District Commercial Taxes Department, Mangalore

divided into two groups. Documents of the first group fall under Advance Tax, while the second group of documents falls under Fixed Tax. The documents that fall under the category of Advance tax are further sub-

Table 9.12 Details of Revenue collection in the District under Stamps and Registration Act

Year	Number-of documents registered	Registration Fee	Stamp Duty	Total
1994-95	14275	90035387	16867996	106903383
1995-96	19657	114607550	23630195	138237745
1996-97	20536	183805782	35263924	219069706
1997-98	20200	157125853	30957357	188083210
1998-99	19481	181863320	35863887	217727207
1999-2000	18450	181427028	39471629	220898957
2000-2001	19137	189936848	41874693	231811541
2001-2002	22912	217925867	47728838	275654705
2002-03	24062	212638449	53567521	266205970
2003-04	23258	234933679	58252159	293185838
2004-05	28604	323677673	48513641	372191314

Table 9.13 Details of Revenue collection in the District under Stamps and Registration Act

Taluk	No. of Regd. Doct.	Registration Fee	Stamp Duty	Total
District office	278	7405986	1359230	865216
Mangalore town	6412	184982193	2519099	210173188
Mangalore Taluk	5941	59726507	8417387	68143894
Mulki	2067	10583743	1905088	1248831
Bantval	2953	10624980	2207366	12832346
Puttur	3213	15757083	3196720	18953803
Sulya	1777	7976630	1680415	9657045
Vittla	1698	3698877	944215	4643092
Belthangadi	2225	15456639	2521540	17979179
Moodabidre	2040	7465035	1090685	8555720
Total	28604	323677673	48513641	372191314

Source: Office of the District Registration officer, Mangalore

divided into Conveyance Documents and Bond Documents. Conveyance Tax is imposed on documents relating to full rights and interests or documents categorized 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, had been enhanced by 1/3 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 to 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, perform the duties of the District Registration Officer, ex-officio. The duty of collection of Registration Fee and Registration of documents pertaining to the immovable properties in the area under his administration are entrusted to the Sub-Registrar. He is also the Registration Officer of different Marriages, in the district, under the marriage rules in force also see table 9.12 and 9.13.

State Excise

Karnataka State Excise act 1965 has created a comprehensive tax network in different integrated areas by reestablishing different excise laws which were in force. According to the Act-

1. At the rates 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 (Kakambi), Brandy, Whisky, Rum, Gin, Milk punch, and refined Arrack, Beer, Wine, Fenny and other types of alcohol etc, manufactured in the State distilleries.

Excise Tax includes 1 Excise duty, 2 Liter Fee, 3 Tree Tax, 4 Rent on Tree, 5 Surcharge, 6 Shop Rent, 7 Export Duty, 8 License fee, apart from the manufacture of 1 illicit liquor, 2 illicit transport, 3 illegal possession and violation of Excise Act, 4 manufacturing Illicit liquors unfit for human consumption, 5 misuse of license, 6 adulteration, 7 an individual manufacturing/selling/possessing on behalf of another individual, 8 for giving an opportunity with an intention to commit a crime like hiring, letting out enclosure, vessels, vehicles-penalty shall be imposed.

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 also vary. During 1925 permit tax on Motor buses and Taxicabs were liable for excess levy. That 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 Jilla Parishads and Municipalities. Collection of revenue from Motor Vehicle Tax is related to the expenses on incurred on the development of roads.

Regional Transport Office comprising Mangalore, Bantval, Puttur, Belthangadi, Sulya, Karkala, Udupi and Kundapura taluks under the administrative control of the undivided Dakshina Kannada district was started during 1956. On 2-11-1978, with the Assistant Regional Transport Officer working as Chief of Udupi, Kundapura and Karkala, the Sub-divisional Transport Office was started at Udupi. This is the Regional Office. The office at Mangalore works under its control.

After the establishment of the Udupi district in 1997, the Sub-Divisional Transport Office at Udupi, was upgraded with effect from 1-11-1998, and this office works independently with its administrative control over Kundapura, Karkala and Udupi.

Mangalore Regional Transport office, under the Deputy Commissioner of Transport, comes under the administrative control of the Divisional Office, Shivamogga.

Tax on Electricity

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

Table 9.14 Yearwise revenue collection from 1992 to 2004

Period	Estimated Targets	Collection in Rupees	Percentage
1992-93	12.95	124429018	96.08
1993-94	14.50	132163827	91.15
1994-95	15.90	156118073	98.19
1995-96	26-10	261075011	100.00
1996-97	20.50	205717563	100.00
1997-98	24.80	242382675	97.73
1998-99	26.67	219386181	82.24
1999-00	30.00	244762330	81.59
2000-01	30.00	260126197	86.71
2001-02	33.50	299828526	89.59
2002-03	35.50	332789499	93.74
2003-04	41.20	373941853	90.55

1. Street lights in cities, minor municipalities, and village *Panchayaths*.
2. Flour Mills, Photo Studios, and other industries.
3. Camera projects
4. Textile Mills and other industries with separate rates for the supply of electricity during day and night
5. Electricity supplied to prominent industries under special conditions.

Later on, 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 are in force in several integrated areas. Rates in force in the undivided areas was four *annas* (25 *Paise*) per each unit of electricity consumed for lighting purposes, and (Consumers using less than 12 units enjoyed certain concessions) for all other purposes every unit consumed was being charged at the rate of four *annas* per unit.

Instead of charging differential rates in different integrated areas, a uniform rate list had been started in accordance with Mysore Electricity (tax on usage) Act and rules 1959. Under that Act, there was scope to impose tax, not exceeding six paise for every unit of electricity (maximum rate was three *paise*, prior to 1970). At the installations supplying electricity for non-domestic consumption, the quantity consumed could not be measured as they were not metered. But, 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 developed a general work policy for the department of Electricity, keeping in view 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 Ltd., (K.P.T.C.L.) 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, Kodagu, Shimoga, Mysore and Mandya districts, and Mangalore happened to be 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 Superintending Engineer as Chief.

Forest Development Tax

Forest wealth is of national importance, and they are the 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, Char Coal, 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.

Dakshina Kannada district has got three Divisional Offices, at Mangalore, Puttur and Sulya. For every office the chief is the Deputy Forest Range Officer. These offices carry on their duties under the administrative control of Mangalore Circle Office at Mangalore. Mangalore Sub-division consists of Mangalore, Bantval and Belthangadi forest circles. Puttur Sub-division has Puttur and Uppinangady circles, while Subrahmanya Sub-division has Sulya and Subrahmanya Circles. Subrahmanya Circle has got forest depot at Sulya, Nettana and Mannangudi. The Department in the district adheres to the following different Acts and rules:

1) Karnataka Forest Rules 1976, 2) The Amended Karnataka Forest Accounts Rules 1988. 3) Karnataka Forest Act and Rules 1969, 4) Karnataka Forest Hand-Book, 5) Karnataka Protection of Trees Act 1976, 6) Karnataka Wild Life Protection Act 1972, 7) Forest Protection Act 1980. also see table 9.15

Central Excise

At first the word excise was being generally used like cess or tax. In course of time it acquired the meaning of the price of articles paid by the consumers. Since a very long time excise was being collected in the form of cess or tax or as 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 and Spirits; during 1922 on Kerosene, and during 1930 on silver. During 1934, just as it was the case with revenue regulations, regulations were brought in respect of excise duty as well, and made applicable to sugar, match box, articles of steel etc. At present Central excise has been extended to include about 136 items, and central excise is about 2/3 of the revenue. Petroleum and petroleum products, Cigarettes, iron, steel and sugar bring in the lion's share of the revenue to the Department of Excise. Backed by the legal authority, Excise Department runs the administration according to the ensuing Legislative Enactments.

Central Excise 1944 and Salt Act

According to the article 3, of the Central Excise Act, Central Government has the power to levy and collect serially customs, and

excise taxes. The enactment of Central Excise Act 1985, regulating the levy on imports and exports, along with the rates of tax has also specified the taxable articles.

Office of the Mangalore Central Excise Commissioner for Mangalore-I and Mangalore-II Sub-divisions has become functional with effect from 1-1-2000, according to the order Number: 57/99 CE (NT) dated 10-12-1999. Apart from that, according to Order No: 22/2000 CE (NT) dated 26-3-2000, the Malnad area then under the control of the Commissioner Bangalore and Karwar and Dandeli circles then under the control of Commissioner of Belgaum at Dharwad sub-division, were put under the control of the Office of the Commissioner of Central Excise, Mangalore. Malnad Sub-division is working under the administrative control of the office of the Commissioner, Mysore with effect from 1-11-2002. Accordingly, the Office of the Central Excise Commissioner Mangalore has four divisions- Mangalore-I, Mangalore-II, Udupi Division, and Service Tax Division, including EOU division. This arrangement includes Dakshina Kannada and Uttara Kannada revenue districts.

Sugar, Molasses, Bio-Chemicals, wholesale medicines, Ayurvedic medicines, Dooradarshan, 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, dooradarshan and ayurvedic medicines bring in the lion's share of tax income to the department.

Income Tax

The Income Tax Act 1961 was introduced by way of an amendment to the Income Tax Act 1922, and became effective from 1-4-1962. The Department works under the control of Revenue Department, Ministry of Finance Government of India. As a result of the reorganization of the Department during 2001, there are three Chief Commissioners at present in Karnataka and Goa. The Income Tax Commissioner at Mangalore is the Chief Commissioner of the Income Tax, working under the Regional Officer at Panaji. Prior to August 2001, the power of administering Dakshina Kannada and Udupi, was vested with the Income Tax Commissioner at Mysore. Matters pertaining to Income Tax and other Direct taxes of Dakshina Kannada and Udupi Districts had been

Table 9.15 Statement of Accounts of Taxes collected by the Forest Department from 1993-94 to 2003-04

Particulars	1993-94	94-95	95-96	96-97	97-98	98-99	99-2000	00-01	01-02	02-03	03-04
Timber	143.23	206.53	206.53	339.72	271.16	80.92	151.68	201.12	301.33	413.70	304.6
Firewood	8.51	12.04	12.04	26.95	16.51	7.48	4.08	7.26	32.20	14.51	10.68
Bamboo	0.54	1.58	1.58	1.43	0.21	0.36	2.7	0.82	0.68	0.42	0.13
grass	1.09	0.70	0.70	1.71	1.50	—	0.22	—	0.23	0.41	0.04
Confiscated forest goods	23.85	22.61	22.61	32.77	17.67	20.00	22.38	19.21	16.42	11.27	—
Others/planta	0.48	10.49	10.49	19.51	23.42	10.75	47.01	47.91	54.73	36.31	19.05
Minor produce	9.63	22.51	22.51	25.77	22.07	16.27	26.29	19.98	15.44	8.16	8.89
finer	26.23	26.46	26.46	32.52	36.70	38.37	37.31	45.30	31.52	32.24	31.07
Nett revenue	213.12	297.94	297.94	478.68	388.51	173.98	290.78	340.04	452.30	517.02	377.6

Source: District Forest Department, Mangalore

**Table 9.16 Detailed list of the revenue collection
from 2000-2001 to 2005-06**

Financial year	PLA Rs. Crore	Central Value based tax Rs. Crores	Increase % in Previous year PLA
2000-01	780.10	103.77	
2001-02	909.20	146.59	16.51
2002-03	1037.34	160.15	14.09
2003-04	1538.13	80.20	48.27
2004-05	2453.97	89.89	59.54
2005-06	1469.06	16.97	125.01

transferred to the Commissioner of Income Tax, Mangalore, with effect from August 2001. The Mangalore Commissioner's office has got three circles under its control. Out of the three, Circle I and II, Mangalore and Udupi, circles respectively, are working under the administrative control of the officer in the Rank of an Additional Commissioner/Joint-Commissioner of Income Tax. Under the jurisdiction of the Income Tax Commissioner, Mangalore (A) Dakshina Kannada and Udupi district's Karkala taluk (Mangalore circle-1 and circle-II and (B) Udupi taluk and Kundapura taluk of Udupi District, and Bhatkala, Honnavar, Kumta, Ankola, Karwar and Joida taluks of Uttara Kannada district, are under Udupi Circle.

The Department, at present, is adhering to the following Acts: Income Tax Act 1961, including the Amendments there on, Wealth Tax Act 1957- including the amendments there on, Interest Tax Act 1974 stayed, with effect from 31-3-1985, it was revised during 1991 and withdrawn with effect from 1-4-2000. Expenditure Act 1987, made applicable up to 31-5-2003. Gift Tax Act 1958, abolished with effect from 1-1-1998. Wealth Cess Act 1953, abolished with effect from 16-3-1985. Hotel Receipts Tax Act 1980, stayed with effect from 1-4-1982. Security Transactions Tax, - Economy Act 2004 Chapter VII. Tax on Banking Transactions (cash) under Economy Act 2005, Chapter VII

Table 9.17: Division wise Revenue collection for the year 2004-05

Division	Revenue collection (Rs. Crore)
Mangalore-I	2277.15
Mangalore- II	115.81
Udupi	61.01
Total	2453.97

Source: District Excise Department, Mangalore

Table 9.18: Total Revenue Collected in the District from 2002-03 to 2004-05 Under Income Tax, Gift Tax, Wealth Cess etc.

Mangalore Circle-I and II, (Dakshina Kannada district and Karkala taluk Udupi district)

Udupi Circle: (Udupi and Kundapura taluks and five taluks of Uttara Kannada district)

Financial year	Corporate Tax	Income Tax	Wealth Tax	Total
2002-03		132.92	66.33 (-) 0.06	199.23
2003-04		315.62	75.60 0.16	391.38
2004-05		269.35	77.75 0.10	347.20
2002-03		91.88	30.31 0.10	122.30
2003-04		235.65	51.61 0.01	287.27
2004-05		132.50	(-) 1.27 0.01	131.24

Source : Income Tax Department Mangalore

Revenue collected-Circle wise

Circle	Central Excise	Income Tax	Wealth Tax	Total
Mangalore I, II	269.35	77.75	0.10	347.20
Udupi	132.50	(-) 1.27	0.01	131.24

Source : Income Tax Department Mangalore

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