

CHAPTER XI

REVENUE ADMINISTRATION

137. Historical Background

The history of land revenue administration of the district of Sambalpur as it exists today can be hardly dealt in isolation of the numerous territorial and administrative changes that it had undergone during the last one and half centuries. Sambalpur was under the occupation of the rulers of the Chauhan dynasty founded by Raja Balaram Deo as early as 1485 till the death of Raja Narayan Singh in 1849 when it escheated to the British Government in the absence of a direct heir in the ruling family. It continued to be administered as a part of Chota Nagpur (then a part South-West Frontier) till 1860 when it was transferred to the Orissa Division of Bengal. It, however, remained as a part of Bengal for a couple of years and in 1862 it was tagged to the Central Provinces. But hardly before half a century had passed, it was retransferred in 1905 to the Orissa Division of the then Bengal Presidency. In 1912 when the Province of Bihar and Orissa was constituted, Sambalpur formed a part this new province and continued as such till 1936 when Orissa was created a separate province. The district of Sambalpur witnessed territorial enlargement by the addition of Mahadeopali police station (now forming a part of the Sambalpur subdivision) and the Khariar Zamindari (now the Nawapara subdivision of Kalahandi district) which were transferred to Orissa from the Central Provinces and Berar on the first day of April, 1936. After Independence, two princely States, namely, Bamra and Rairakhol merged with Orissa in 1948 and formed subdivisions of the district on 1st January 1948 and 26th October 1949 respectively. But the merger of these two feudatory States was accompanied by the transfer of Nawapara subdivision to the new district of Kalahandi and the submersion of the entire Mahadeopali police-station in water after the construction of the Hirakud reservoir. The ex-princely State of Bamra had two subdivisions, namely, Kuchinda and Deogarh which have been maintained. In these two subdivisions, the tenancy and revenue laws were codified in the "Bamra Revenue Rules" which are in force since the 1st December, 1929 after completion of the settlement operations in 1928-29. Rairakhol has been made a subdivision of the district. Thus the present district of Sambalpur consists of six subdivisions, namely Sambalpur, Bargarh, Deogarh, Kuchinda, Padampur, and Rairakhol.

138. The Land Revenue System

This chequered history of the land had an unmistakable impact on its revenue administration. During the early days immediately after the territory was transferred to the Orissa Division of Bengal in 1860 the

Bengal Rent Act of 1859 was made applicable in the district. This Act granted occupancy rights to Raiyats of a certain status and imposed limitation on the enhancement of their rent. But the provisions of this enactment were subsequently found to be unsuitable to the conditions prevailing in the Sambalpur district. Hence since Sambalpur came under the administrative jurisdiction of the Central Provinces, the successive land revenue and tenancy laws of the Central Provinces enacted subsequent to 1862, i. e., the year of its transfer to the Central Provinces, have been governing the substantive and procedural law relating to land and land revenue in the district. The Central Provinces Land Revenue Act of 1881 and the Central Provinces Tenancy Act of 1898 although subsequently repealed in Central Provinces, are in force in areas of the old district of Sambalpur whereas areas newly transferred from the Central Provinces in 1936 are governed by the Central Provinces Land Revenue Act of 1917 and the Central Provinces Tenancy Act of 1920 which have repealed the old enactments.

For the purpose of land revenue administration the district of Sambalpur can be conveniently divided into two tracts, namely, the *Khalsa* and the *Zamindaris*. The term *Khalsa* is used to indicate land held directly from Government. It includes, lands not belonging to *Zamindari* as well as lands not forming a part of Government reserved forest. The area of the *Khalsa* in the district is 1,657 square miles consisting of 119 *Malguzari*, 870 *Gountia* and 16 *Rayatwari* villages. The biggest village of the district is Tamperkela with an area of 7,168.58 acres and the smallest is Purichampa having an area of 4.85 acres only ; and both the villages are situated in the Sambalpur Subdivision. From the earliest Government records and the Settlement Reports it is found that besides *Zamindars*, there were 5 classes of proprietors in the *Khalsa* area as given below with varying degrees of proprietary interest.

139. The Khalsa

(i) The Gountias

The *Gountias* were the most predominant and a peculiar class of proprietors. They were the village head-men in the *Khalsa* area. The *Gountias* were responsible for the payment of a lump-sum assessment on the village for a period of years according to a lease which was periodically revised and renewed. When the district came under the British administration, a number of short-term settlements were made. Soon after the transfer of the district to the Central Provinces, a proclamation was issued in 1862 notifying that proprietary rights would be conferred on all *Gountias* who on enquiry might be found entitled to it and that all *Gountias* on whom such proprietary rights might be conferred would be owners of their villages and would have a heritable and transferable right in them. But subsequently the policy was changed and by the time the first regular settlement was undertaken, it was decided not to

give full proprietary rights to the *Gountias* but make them proprietors only in respect of their *Bhogra* or home-farm land. Since then, the rights habitually exercised by *Gountias* and sanctioned by the ordinary practice of Civil Court were as follows :—

- (i) Proprietorship over and free right of alienation of home-farm
- (ii) Right of management (including collection of rent and payment of Government revenue) over the whole village and undisturbed possession of it so long as the Government revenue was fully and promptly paid; and
- (iii) Right of alienation of the whole village or of a share in it if accompanied by a transfer of the home-farm land.

The amount of assessment was recovered from the village cultivators and the remuneration of the *Gountia* consisted in undisturbed enjoyment of home-farm, i. e., *Bhogra* lands free of revenue (or cash in lieu thereof) equivalent to only 25 per cent of the rents paid by raiyats. Thus when the rental value of the home-farm or *Bhogra* land exceeded this limit of concession, the *Gountias* had to pay *Zapti* or excess valuation and when, on the other hand, the same was less than 25 per cent of the *raiya* rental of the village, he received *Puraskar* or cash drawn back from the Government. The head-men were occasionally ejected for default in the payment of revenue ; and the grant of new lease was often made an opportunity for imposing fee (*Nazarana*) which the *Gountia* paid in a great part from his own profits and did not recover the same from the cultivators. The defaulting *Gountia* did hardly hesitate to pay the *Nazarana*, however, exorbitant, because the *Gountia* was not only a source of income but it also meant a great social prestige which he could never afford to lose. The cultivators, however, were ejected for default in the payment of revenue although they rendered a variety of services to the *Gountia* commonly known as *Bethi Begari*.

(ii) The Malguzars

The *Malguzars* were full proprietors in villages held by them. They were like ordinary proprietors of Bengal holding lands on temporary settlement. A large number of *Malguzari* villages were, however, revenue-free. Tracing the history of this tenure, L. S. S. O' Malley has observed, "The *Malguzars* of Sambalpur consist of certain estate-holders who, for services rendered to the native rulers or to the British Government, held their estates revenue-free, or paid only nominal quit-rents". Though the legal status of the *Gountia* in the *Khalsa* area was entirely different from that of a *Malguzar*, the practical differences were not very great. In some ways the *Malguzar* was in a more advantageous position than the *Gountia*. The former as proprietor of his waste land might sell timber growing on it but a *Gountia* could not do so because he was

only a trustee on behalf of the Government responsible to ensure that the village forests were used for community needs. The assessment paid by a *Gountia* was also higher than that of a *Malguzar*. The *Malguzar* had to pay from 45 to 60 per cent of the total valuation of his village whereas the *Gountia* received in revenue-free home-farm land or in cash only 25 per cent of the rent paid by the *raiyats*. In villages held by *Gountias* under them they had, so long as the *Gountia* rights intervened, only a latent proprietary interest and it was decided by an order passed in 1904 that the *Gountia* should pay the usual cesses on their home-farm valuations and that the *Malguzars* should make up the difference between this and the Government demand out of their own pockets.

Just as there were in proprietary villages superior and inferior proprietors, so also there were superior and inferior *Gountias* in *Khalsa Gountia* villages, the latter being commonly known as *Sikmi Gountias*. The rights of the *Sikmi Gountias* were exactly the same as those of ordinary *Gountias*, except that they paid their village assessment to the superior *Gountia* instead of to the Government and that in addition to Government demand the *Sikmi Gountia* had also to pay the *Gountia* a *Malikana*, that is, a sum representing a share in the cultivating profits of the home-farm lands. In a large number of *Khalsa* villages dual rights of gountiaship were exercised, and in all cases it was the inferior or *Sikmi Gountia* who functioned as the real village manager and discharged the primary responsibilities of rent collection. Yet the superior *Gountia* was legally accountable to the Government for prompt and timely payment of assessment in full. The position of the *Sikmi Gountia* in *Malguzari* villages was the same as that of *Gountia* in *Khalsa* village. In the former case the *Malguzar* represented the position of the Government. Out of 119 *Malguzari* villages in the district of Sambalpur, 38 were held by *Sikmi Gountias*.

(iii) *Bhogra Bhogis*

The tenure called *Bhogra-Bhogi* referred to proprietary rights exercised in small parcels of land and not in entire villages. It has been pointed out earlier that *Malguzars* were proprietors of whole villages and for all practical purposes *Gountias* were also proprietors of whole villages. The history of the *Bhogra-Bhogi* tenure is that at the private partition of a *Khalsa* village among various branches of a *gountia* family, the senior members divided among themselves the principal part of the home-farm land and took over the entire management of the village. The junior members of the family, however, did not desire to take the trouble of managing the village. They were satisfied with plots of home-farm land which fell to their share and relinquished all claim over village management. On the other hand, the senior co-shares retaining right over the village management relinquished all the rights to interfere in the

disposal of the *Bhogra-Bhogi* lands. The *Bhogra-Bhogis*, therefore, exercised unimpeded right of enjoyment of the parcels of land allotted to them and the transfer of such plots was freely and frequently resorted to. The *Bhogra-Bhogis* did not pay anything towards the village assessment except a share of the *Zapti* or excess assessment on the home-farm land where the rental value of such lands was more than 25 per cent of the *raiya* rental of the village.

(iv) **Malik makbuza**

Malik Makbuza is only a name given to *Bhogra-Bhogi* lands held by *Malguzars*. *Malik Makbuzas* belonged to *Malguzari* villages and had the same history and incidences as the *Bhogra-Bhogi* tenure in a *Khalsa Gountiai* village. There were very few *Malik Makbuza* plots in the district though the number of *Bhogra-Bhogi* plots was many. Mr. F. C. King in the District Gazetteer of Sambalpur (1932) referred to the existence of only thirteen *Malik Makbuza* tenancies in the district.

(v) **Brahmottar**

Brahmottar lands consisted of plots granted in perpetuity to Brahmins and others. The tenure was a proprietary one and the holders were entitled, on the resumption of the revenue, to have a proprietary sub-settlement made with them. These lands cannot be treated as *Malik Makbuzas* or *Bhogra-Bhogis* because every tenant holding from them became by the payment of rents occupancy tenant whereas the proprietors of the *Bhogra-Bhogi* or *Malik Makbuza* plots could sub-let without creating occupancy rights. The person holding *Brahmottar* had no privilege of village home-farm. The *Brahmottar* lands which consisted of small plots granted in perpetuity to Brahmins were too many in the district. This tenure was created in recognition of the services rendered by the Brahmins for religious duties performed by them or for the spiritual up-lift of the ruler or the society in general.

140. The Zamindaris

The *Zamindaris* were tracts held by proprietors having feudal status entirely different from that of *Zamindars* in the rest of the Central Provinces. There were 16 *Zamindaris* in the district extending over an area of 1,791 square miles. The *Zamindari* of Borasambar was the largest having a total area of 841 square miles whereas Pat-kulanda was the smallest with an area of only 6 square miles. According to the latest settlement (1926) by Khan Bahadur Mohammed Hamid the total number of *Zamindari* villages in the Sambalpur and Bargarh (including Padampur) Subdivisions was 1,042. The revenue history of the *zamindaris* goes back to ancient times when the *Gonds* and *Binjhal*s were the ruling chiefs of Sambalpur. But whatever their origin may have been, it appears

that before the district came under direct British administration, while it was under the rule of the Rajas of Sambalpur, the *Zamindaris* were service tenures held on payment of a small tribute called *Takoli* subject to the condition that the proprietors were bound to render military service when required. When the district escheated to the British, these *Zamindars* who held in perpetuity continued in the enjoyment of their tenures on payment of their existing *takoli* and were directed to perform police duties instead of rendering military service. During the rebellion of Surendra Sai from 1857 to 1862 nine of the 16 *zamindars*, namely, Kolabira, Kudabaga, Ghens, Paharsingira, Patkulanda, Rampur, Bheran, Kharsal and Mandomahal were confiscated in consequence of their proprietors having joined in the revolt ; but later on, they were restored to their respective proprietors on the eve of proclamation of amnesty in 1859.

When the settlement of 1876 was undertaken it was decided that the circumstances of each estate should be considered separately and the assessment of each fixed with regard to its previous history and the then existing conditions. A summary enquiry was accordingly made into the circumstances of each *Zamindari*, and its payments to Government were revised and readjusted. But at the time no *Sanads* were given, because it was contended by the Chief Commissioner that it was desirable to make detailed enquiries into subordinate rights existing in these estates and in the absence of such enquiries it was not possible to define the relation of the *Zamindars* with their *Gountias* and *Raiyats*. At the settlement of 1885-89 the assessment was based on existing assets, and the *Zamindars* were at full liberty to extract what they could in the way of rent enhancement from their tenants till the subsequent settlement, by which time it was expected that the resurvey in progress would be completed. It was also held that no *Sanad* should be given, but that a *Wazib-ul-urz* or village administration paper would be framed in two parts, the first defining the *zamindars'* rights and liabilities as against Government, and the second the relations between himself and his tenants.

It has been stated earlier that the *Zamindar* in Sambalpur was an ordinary proprietor who paid, instead of a *Kamil jama* of full assessment, a feudal *takoli* or tribute which was invariably much less than a full proprietary assessment. But in the past these payments by the *Zamindars* increased gradually owing to the resumption by Government of the semi-independent powers formerly exercised by the *Zamindars*. When the district escheated to the British, the *Zamindars* were responsible for the police administration in their estates, and in the settlement of 1876 the police powers were nominally left to them, their *takolis* being fixed at an exceptionally low rate, in consideration of services rendered. Their services, however, had become more and more nominal from

year to year, especially in the smaller estates which were surrounded by *Khalsa* villages; and it was felt to be an anomaly that they should be isolated from the normal police arrangements of the district. Accordingly in 1888, the Government availing itself of the opportunity afforded by the revision of settlement, resumed the police administration in 12 of the smaller estates, namely, Ghens, Bheran, Kharsal, Paharsirgira, Patkulanda, Mandomahal, Rajpur, Loisingh, Laira, Machida, Kudabaga and Rampur. The increased expenditure entailed by the employment of district police was at the same time recouped by a rateable increase in the *Zamindar's takoli*. Four of the larger and more important estates viz., Borasambar, Barpali, Bijepur and Kolabira were excluded from this withdrawal of police administration mainly because of their remoteness and of the difficulty and cost of extending the ordinary police system to them. In 1890, however, the ordinary police jurisdiction was extended to Borasambar, then under the management of the Court of Wards, the cost being added to the land revenue *takoli*, and it was in 1892 that the same measure was carried out in the case of the remaining *Zamindars*. Excise income was still enjoyed by the zamindar of Borasambar estate but this arrangement having been ruled by the Government of India to be in conflict with the general law, steps were taken to resume the Excise administration on the basis of an equitable compensation. Till the general abolition of intermediary rights in pursuance of the Orissa Estates Abolition Act of 1951, the *zamindars* were allowed to retain the management of forests and fisheries in their estates. Regarding *Takoli*, R. K. Ramadhyani, I. C. S., observed that in Sambalpur the zamindars generally make payment called *takoli* to the State (Government) and usually this is a nominal sum fixed at the time the grant was made and bears no relation to the income of the *Zamindari*. In some cases where the *Zamindars* have a right to revenue other than land revenue, it is calculated as a proportion of the total income of the *zamindari* and in others it is a certain percentage of the total land revenue. The Government of India, however, in 1897 declared on reference regarding the Chindwara *Jagirs* that it should be made clear "that the present nominal assessments have no permanency attached to them and that Government would eventually demand a substantial share of the assets". Acting on this policy which was given due recognition in subsequent settlements, the Government fixed the *takoli* at 40 per cent of the *Kamil Jama* in the case of the four zamindaris of Borasambar, Barpali, Bijepur and Rajpur and at 50 per cent in the case of all the other *zamindaris*. The *Kamil jama*, it may be reiterated, is the full assessment which the *zamindari* would pay if he had not a semi-feudal status. The full assessment used to be ascertained by taking 60 per cent of his total assets as calculated by adding up the rents or rental valuation of all cultivated lands (including *sir* and service land) and the *zamindar's siwai* income i. e., his income from forest, fisheries, ferries, cattle pounds, grazing dues and the like.

The *Zamindar* of Sambalpur occupied a position which was mid-way between the chief of a Feudatory State who paid tribute to the British Government, and the ordinary proprietor of *Khalsa* village, who used to pay a portion of his assets as land revenue. The tenure of the *Zamindar* was not laid down in any Act, but it was expressed as pointed out earlier in the *wazib-ul-urz* or village administration record, accepted by him on each Settlement. Whenever the terms and conditions embodied in the *Wazib-ul-urz* appeared to be doubtful or vague, definite orders of the Government used to be issued amplifying a dubious point or interpreting apparently confusing provisions. Briefly, the legal status of the *Zamindar* was that they were proprietors of the estates which were impartible and non-transferable except to heirs, who too had to be approved by the Government. Each estate was held by the *Zamindar* only on specified terms, and he could be theoretically dispossessed in case of continued gross mismanagement of the estate or wilful violation of the terms embodied in *Wazib-ul-urz*. The rights and privileges of the *Zamindars* were personal and a condition was imposed in the *Wazib-ul-urz* that should at any time the estate be transferred otherwise than in accordance with the procedure mentioned in the *Wazib-ul-urz*, the Government would be at liberty to impose full land revenue and forest assessment and to resume all special *Zamindari* privileges. These *Zamindaris* were, therefore, comparable to permanently settled estates of Bengal with certain restrictions. Here it may be recalled that no permanent dispossession of *Zamindari* did actually occur in Sambalpur, even after many of them rose in revolt against the British Government in 1857. On the other hand, the right of the Government to determine succession was rigidly enforced, and the impartibility of the estate had been insisted upon. No person other than the *zamindar* had been recognized as proprietor of land within a *zamindari* or had successfully contested his claim to proprietorship. The one exception to this rule was that of the *Sub-Zamindar* of Garh Loisingh, locally known as the *Zamindar* of Jujomura. In this case a younger branch of the *Zamindar*'s family established itself separately by clearing land and settling villagers in the Loisingh hills, and was recognised at the settlement of 1885-89 as having sub-proprietary rights.

(i) The *Maufidars*

In the *Zamindaris* many villages were held free of rent by persons who were either relations of the *Zamindar* or his former servants. They were commonly known as *Maufidars*. The *Maufi* was against the *Zamindar* and not against the Government. Therefore the *Maufidars* used to pay proportionate share of land revenue payable by the *Zamindar* to Government. This was, however, an amicable arrangement which had no official recognition. *Maufidars* agitated to have absolute right in the villages held by them. But as they were creations of the *zamindar*

their true status was something intermediate between the tenant and the *Zamindar*. The only peculiar feature in the incidences of the *Maufidars*' right was that they held their villages rent-free.

(ii) The *Thekadars*

The most important feature in the *Zamindari* was the intermediate status of *Thekadars*. The *Thekadar* had the right to collect rent from the tenants of village, manage the village and enjoy the *Sir* (home farm) land of the village. His liability was to pay the *Thekajama* (which was equal to the entire assessment of the village) to the *Zamindar* in time. There were two kinds of *Thekadars*, namely ordinary *Thekadars*, and protected *Thekadars*. Though the *Thekadar* was liable to pay the total rent he was entitled to collect from the village, he made large profits from the *Sir* lands. As a matter of fact, the *Sir* lands were the most valuable lands in the village. It was, therefore, a recognised custom in the *Zamindaris* that on each renewal of *Theka* lease, the *Thekadar* was called upon to pay a considerable sum of *Nazarana*, the amount of which generally varied according to the value of the *Sir* land. This system led to much abuse and some of the *Zamindars* enhanced the *Nazarana* very excessively which resulted in many aboriginal *Thekadars* being ousted freely in favour of rich Hindu bidders. In 1888, legislative action was, therefore, taken to protect the *Thekadars* and protection was granted to all who could prove long possession and fair improvement of the village to their credit. The tenure of a protected *Thekadar* was made heritable but not transferable. Such *Thekadars* were not liable to ejection for mere non-payment of *Thekajama*. Though the provision made in Central Provinces Land Revenue Act of 1881 dealt with protection of *Thekadars* in a summary manner and left scope for considerable dispute between the *Thekadars* and the *Zamindar*, yet the system worked more or less satisfactorily.

The tenure of protected *Thekadars* was impartible. It used to devolve only on one member of the *Thekadar's* family. In practice, however, the home-farm land used to be divided among all members of the *Thekadar's* family. These *Thekadars* were liable to pay the assessment in respect of *Sir* lands in their possession. Usually disputes arose over the apportionment of assessment and the *Thekadars* as well as share holders used to apply to the Deputy Commissioner for an order of apportionment, but such applications were invariably rejected on the ground that there was no provision for such apportionment in the Central Provinces Land Revenue Act of 1881. This created a very difficult situation and resulted in frequent quarrels among the *Thekadars* and the share holders and ultimately led to situations similar to those obtaining in the *Gounti* Villages. As a result of these frictions, it was the tenant who had to suffer ultimately and there was no end of incessant litigations and consequent mismanagement of the village and its lands.

141. Tenancy Rights

The Central Provinces Tenancy Act of 1898 defines that with the exception of tenants in possession of service holdings as well as such servants of *Zamindars* who held land in return for a variety of service, all tenants who were not sub-tenants had right of occupancy in their holdings. The occupancy right of tenants was also recognised under section 44 of the C. P. Tenancy Act for every tenant who on the first day of 1884 held land continuously for twelve years. The Tenancy Act envisaged two types of occupancy tenants, namely, absolute occupancy tenants and ordinary occupancy tenants besides village service tenants, ordinary tenants and sub-tenants. In Sambalpur, however, there was only one class of occupancy tenants who were called ordinary occupancy tenants. The occupancy right was heritable and descended to heirs like any other property subject to the statutory restriction against transfer, so long as the rent was paid and the land was not diverted to non-agricultural purposes. Till recently occupancy right was transferable only under the following two circumstances, namely :—

- (i) a tenant might sub-let his land for a period not exceeding one year ; and
- (ii) he might transfer his right of occupancy to any person who, if he survives the original tenant, should inherit the right of occupancy or to any person in favour of whom as a co-sharer the right of occupancy ordinarily arose or who had become by succession a co-sharer therein.

Any contravention of the above provision was not void but voidable at the instance of any such person as would be entitled to inherit his right in the holding in the event of his death without nearer heirs or of the landlord from whom the tenant held the land on application to revenue officer made within two years from the date on which in pursuance of the transfer the tenant parted with the possession of land. In spite of these restrictions which *prima facie* appear very rigid, transfers used to be freely made by indirect method of surrender to the landlord that is *Gountia*, *Thekadar*, *Malguzar* or the *Zamindar* in villages where there were no *Thekadar* and resettlement by him with the transferee. Obviously this method directly benefited the landlord at the cost of the tenant. The landlord used to charge about 25 per cent or some times more of the consideration money as premium for becoming a party to the questionable process of getting the transfer effective. Mr. Dewar who was the Settlement Officer at Sambalpur in 1904—1908 had sufficient knowledge of this undesirable practice inherent in the provisions of the law regarding restriction on transfer of occupancy rights which was the only marketable property of an agriculturist and opined that if the intention was to prevent the lands being

concentrated in the hands of many landlords, exploiters and speculators then "this danger did not threaten Sambalpur and the Act has been inoperative to prevent the passing of land from the poor men into the hands of richer and more industrious agriculturist". Khan Bahadur Mohammed Hamid, the Settlement Officer of Sambalpur during the years 1925—1928, also made a similar observation. He remarked that the only person who was benefited by this provision of law was the landlord who generally managed to secure a heavy premium ranging about 25 per cent of the consideration money on every transfer made by the tenant. This was the greatest complaint by the tenants of Sambalpur.

Really the provisions of the law which were intended to benefit the tiller of the soil has the only effect of benefiting the landlords at the cost of the tillers. The framers of the Act, perhaps foresaw this type of misuse of this statutory provision resulting in gross abuses of the landlords' authority to their own benefit and, therefore, provided that surrenders of the lands could be contested by only near relatives of the surrendering tenants. But this provision was more or less inoperative because landlords used to take part in all these transactions and it was not generally possible for a poor tenant to go against the landlord.

About 25 per cent of the tenants of the district were occupancy tenants who were thus put to immense difficulty that was inherent in the statutory restrictions regarding the transfer of their property. This is the reason why in this district, where there was lot of scope for extension of agriculture and where the standard of cultivation was generally high, the tenant did not feel encouraged to invest all he could in the extension of cultivation. In consideration of these obvious short-comings, the State Government had to enact an amendment in the year 1953 to the C. P. Tenancy Act of 1898 in pursuance of which the occupancy tenants got a free right to transfer their lands.

An occupancy tenant could be ejected from his holding for non-payment of rent. This was too severe a provision which very much reduced the security of the tenure. The tenants in the district of Sambalpur used to maintain rent receipt books in the prescribed form in two parts of which the first part showed particulars of demand and the second part particulars of collection. Entries in these books used to be made by the Circle *Patwari*, a hereditary Government servant responsible for collecting revenue; and the revenue officers were required to inspect the book maintained by each tenant during their general inspection of the village. This system helped the tenants to some extent in keeping documentary evidence against any false allegation that rent had not been paid by them. According to the provisions of the settlement *Wazib-ul-urz* each cultivator was entitled to house site free of rent

and when he abandoned the holding, he lost his right over the site in the village. He was, of course, entitled to dispose of any structure which he might have erected on the site provided that he did so within one month of the site being allotted to another person by the *Lambardar* and the village *Panches*. The rights of non-agriculturists to house sites occupied by them were regulated by agreement with the *Lambardar* and the village *Panches*. This was another unsatisfactory provision of law which reduced the value of house sites and exposed the tenant to the whims and caprices of the landlord. Similarly the tenant's right over the trees was not clearly defined. The settlement *Wazi-ul-urz* mentioned that an occupancy tenant had the right to enjoy fruits and timber of trees whether planted by him or self-grown in his land-holding. Another provision in the *Wazi-ul-urz* entitled the tenant to plant trees on another man's land and to claim fruits and timber thereof. It was really very difficult to comprehend the wisdom behind this provision which ultimately resulted in a number of civil and criminal litigations.

As regards the village servants, it has been aptly remarked by Khan Bahadur Mohammed Hamid in his Settlement Report that "they are merely village service holders and it is dignifying their position unduly to qualify them as village service tenants". They enjoy land in lieu of rendering service to the community. It naturally follows, therefore that if for any reason a person ceases to render service, he loses the land. There are the following classes of village service tenants in the district namely :

1. Jhankar (A Priest-cum watchman)
2. Ganda (Watchman)
3. Nariha (Water carrier)
4. Negi (Clerk)
5. Kumbhar (Potter)
6. Lohar (Smith)
7. Bhandari (Barber)
8. Dhoba (Washer-man)

The Jhankars do not belong to any particular caste. They worship village deity generally known as *Samalai*. Besides, they also worship deities called *Mauli*, *Gramapati* and *Budima*. Most of the service holdings, however, were in the possession of village watchmen, namely, the Jhankar and Ganda who used to hold land on a concessional term. The land held by them was exempted by the Government from assessment up to the maximum valuation of 1/8th of the *raiya* rental paid by the village. There are now very few *Negi* holdings. But other village servants mentioned above are found in most of the larger and older villages. The areas held by them, of course,

are very small and are free from assessment during the term of settlement. The village service tenants, namely, *Jhankar* or *Ganda* (*Chaukidar*) were appointed, controlled and dismissed by the Deputy Commissioner under the provisions of C. P. Land Revenue Act of 1881. Such service tenants were also entitled to receive grains from the *raiya*s as per the stipulation in the record of rights. The *Chaukidars* were further entitled to get the hide and horns of the dead animals, if owners did not have any claim or objection. Even there were instances of *Chaukidar* receiving cash remuneration from the *Gountias* or *Malguzars*.

The tenants of *Bhogra* and *Sir* lands come under the definition of ordinary tenants as given in the Tenancy Act of 1898. The sub-tenant of *Bhogra* land have now secured what is practically an occupancy right by agreement with *Gountias*. A tenant who was not an occupancy tenant and who held land from another tenant was recognised as a sub-tenant who had no right of occupancy in his holdings.

142. Survey and Assessment

(i) Survey

The importance of Revenue Administration was recognised as early as in 1772 when Warren Hastings established the system of an elaborate district administration to be manned by the Company's Civil Servants. Land Revenue was then regarded as the most important source of income for the State, because in those days trade and commerce did not make much head-way. Since India is an agricultural country, most people depend upon land for their livelihood and as such there is a close affinity between the land and the people. Even today in spite of industrial development and various measures of taxation, land revenue has hitherto held the pride of place since early British period. Whether land revenue is regarded whether as a tax upon agricultural income or as a mere charge for the privilege of cultivation under the protection and facilities afforded by the State, it has broadly come to mean an acreage rate. Under any progressive system of revenue administration, land revenue is supposed to bear definite relation with the productive capacity or income from land. As land revenue is an acreage rate, its proper assessment is dependent on accurate measurement or survey of the surface of the land so as to give actual area under cultivation or in possession of individual tenants. Survey is also necessary for the determination of the areas of land likely to be cultivated in future as well as for the determination of areas which may not be cultivated but are reserved for other purposes. This fact has always been recognised, though of course, with varying emphasis from time to time depending on the pattern of prevailing land revenue administration.

Just as the pattern of land revenue administration is not the same throughout the State because different parts originally formed parts of different administrative units, so also the matter relating to survey,

settlement and land records are not uniform throughout the State for the same reason. Sambalpur which was a district of Central Provinces up to 1905 was cadastrally surveyed and settled between the years 1904—1908. After the death of Raja Narayan Singh in 1849 when the tract escheated to the British Government, a hasty revenue settlement appears to have been made only to be followed by a second one in 1854. These settlements were rather perfunctory in nature and there were considerable shortcomings in the operations. No papers about these settlements are at present traceable. Since these settlements were not up to expectation, in the field season of 1862-63 the usual measurement operation for a regular revenue settlement was taken up by Mr. Russell, the then Settlement Officer, who observed that field survey was rather a very distasteful operation to the people who had the apprehension that as a result of such survey the inevitable result would be an enhancement in land revenue. Sambalpur was then settling down after the rise and punishment of the then rebel leader Surender Sai and his followers; and as such it was considered advisable for political reasons to suspend the settlement operation for the time being. Hence although by the end of February 1864 the demarcation of the villages in *Khalsa* area had already been completed, an order was issued by the Chief Commissioner to suspend the normal activities of revenue settlement but to confine the operation only to the adjudication of disputes pertaining to the proprietary rights and also to the demarcation of the boundaries when required.

After comparative easing of political tension, the Government of India in 1872 once again decided to undertake a settlement operation in the district on the basis of a fixed quantity of seed sown. No boundary or field survey was attempted. Only Khasras or Registers of fields showing each plot with the name and particulars of cultivators, the kind of land according to the seed measure, the extent of land, the nature of crop raised together with remarks about irrigational facilities, etc., were prepared. The appraisement of fields in accordance with this procedure was completed in July 1873 in the *Khalsa* area. It is pertinent to note that no such operation was made for the *Zamindari* areas except in the *Zamindaris* of Chandrapur and Padampur. So far as these *Zamindaris* were concerned, it was on the basis of natural history and existing conditions that *Kabuliyats* were taken from the *Zamindaris* binding them to pay fixed assessment for the period of Settlement. Mr. Russell's Settlement was for a period of 12 years from the 1st July 1876 to the 20th June 1888. In 1884, traverse survey was done by the Imperial Survey Department and subsequently cadastral survey on the basis of traverse plots was completed in the year 1888-89 through the agency of *Patwaris*. Protected status was given in deserving cases at Nethersol's Settlement which expired on the 13th June 1902 in the *Khalsa* portion of Bargarh and Padampur and on the 13th

June 1903 in the *Khalsa* portion of Sambalpur. Immediately on the close of Mr. Nethersol's Settlement, steps were taken to extend the Settlement operation to the *Zamindari* villages. Mr. Dewar joined as Settlement Officer in 1902. The term of the Dewar's Settlement expired on the 13th June 1925 in the entire district except six *Zamindaris* of Borasambar, Bijepur, Rampur, Kolabira, Rajpur and Garhloising. In these six *Zamindaris* the term of settlement expired on the 30th June 1926, that is, one year after it ceased to operate in other parts of the district. Mr. Dewar prepared maps for complete records in respect of the *Khalsa* and *Zamindari* villages of the district. Mr. Mc. Pherson was the Settlement Officer for a period of only 9 months after whom Khan Bahadur Mohammed Hamid took over the charge in July 1922 and remained in office till the close of Settlement operation in February 1926. Mr. Hamid's Settlement has been made current for a period of 20 years commencing from the 1st July 1926. It was the last and the longest settlement in the district. Thus, it will be seen that on the eve of independence there was an imperative need for fresh settlement operation. Besides, after abolition of *Zamindaris* and part-time collecting agents the administration came in close contact with the cultivators. It was thus realised that without a proper and up-to-date record-of-rights and settlement it was not possible to conduct the day-to-day revenue administration satisfactorily.

In Orissa, a regular settlement was an urgent necessity also because of wide disparity in rates of rent. There were also other anomalies. The State Government, therefore, decided that as an emergent measure the existing rent should be standardised to a certain level and the Orissa Standardisation of Rent Bill of 1958 was introduced in the State Legislative Assembly. But on reconsideration, the Government felt that with so much of anomaly in the rental structure standardisation of rent only by imposing certain percentage as enhancement on existing rents with marginal adjustments would not remove these shortcomings. On the other hand, this would be a source of perpetual dispute among the people and a great administrative embarrassment to the Government. Hence, the Government decided that the Bill should be dropped and a programme for taking up survey, preparation of record-of-rights and settlement of rent throughout the State should be drawn up and implemented as early as possible. Accordingly in 1958, Orissa Survey and Settlement Act was passed and it was further amended in 1962 in order to eliminate certain glaring defects and make the settlement operations still more satisfactory and smooth. In pursuance of the provisions of these new enactments, settlement operations have been undertaken in the Sambalpur and Bargarh subdivisions of the district since 1961.

The tradition of rent-settlement in ex-Central Provinces (now a part of Madhya Pradesh) was according to soil unit system. But during the current settlement this system was not felt scientific as this did not take into consideration the situation of the land, facilities of communication and market, depredation by wild animals and vagaries of nature. So villages of the irrigated area of Sambalpur and Bargarh subdivisions have been divided into three classes mainly on the consideration of communication and marketing facilities. This has been so done because other factors like depredation by wild animals and vagaries of monsoon are practically non-existent in this area. Villages situated within 5 miles of all-weather roads or railway line were placed in class I, those situated within 5 to 10 miles in class II and all villages beyond 10 miles in class III. Classification of lands was almost the same as adopted during the last settlement, but divided into the above three classes for assessment of fair and equitable rent. Rates of rent fixed for different classes of land in irrigated areas of Sambalpur and Bargarh subdivisions during the present settlement is given in Appendix-1,

Generally area under cultivation increases, as fallow and forest lands are gradually encroached for agriculture by tenants year after year. But the present settlement in the district has recorded a decrease in the cultivated area in some irrigated villages *. The decrease is mainly due to acquisition of *Raiyati* lands for the Hirakud reservoir, for construction of main canals, distributaries and field channels etc. The other important reason for the decrease in cultivated area is prospecting of some area for lime-stone in the village Dungri. There has been an increase in *Anabadi* area as lands so acquired are recorded as such.

(ii) Assessment

In Sambalpur district, as it existed before creation of Orissa as a separate province, the Central Provinces system of assessment by application of soil factor and village unit rates has always been followed. In this system first of all the tract under the settlement is divided into a number of groups or villages as far as possible homogeneous. The common soils of the tract are also classified and comparative factors allotted. For instance, there may be good soil with factor as 20 while another only about half productive as 10. These factors are chosen after careful enquiries regarding the cost of cultivation, the productivity of the land and from a large number of actual crop experiments on each kind of soil. These factors ultimately furnish only the relative rents and it is expected that before the Settlement Officer goes into the detailed rents he will have formed an estimate of the enhancement which the Tahsil as a whole and the various groups separately may be expected to bear. This estimate is based on general conditions as well as on crop

* These villages comprise those of 59 villages in Ambabhona P. S. (Ambabhona Attestation Camp), of 40 villages in Barpali Rent Camp (10 villages belonging to Bijepur P. S. and 30 to Barpali P. S.)

experiments, land values, rents and other factors. On the basis of this estimate the standard rate for a soil unit in each group is worked out. Having arrived at this standard, the Settlement Officer takes into consideration the variations in the groups that would reasonably bear the maximum and the minimum enhancement. Thus the Settlement Officer gets the unit rate for each village and by application of the soil factor for each class of land he also finds out the acreage rate. This acreage rate is not applied uniformly but is still used as a guide in fixing the rents of holdings; and as tenants and *Malguzars* are given opportunity before final announcement to put forward circumstances pointing to a reconsideration of the matter. The procedure practically amounts to fixing rents field by field using certain factors as a guide. The maximum enhancement permitted on an individual holding was 75 per cent. The method may be regarded to some extent as proceeding from aggregate to detail though the aggregate is only an estimate. Mr. Dewar, who was the Settlement Officer from 1904 to 1908, has aptly observed that the soil unit system is not itself a system of assessment but merely an arithmetical aid to good assessment.

In this district there was no detailed record showing the amount of land revenue collected under the native rule; but from the amount of quit rent then fixed on some privileged estates and the tributes paid by feudal *Zamindars* as well as from the customary rent and revenue found payable in the *Khalsa* and common village in 1864, it is noticed that the revenue annually realised in cash by the Raja of Sambalpur was very small not exceeding probably rupees one lakh. But there were other sources, the income from which probably exceeded five times the land revenue and these sources included items like unpaid labour, supplies received from rich persons as presents, supplies made on various occasions, tolls levied on looms, nets and garden etc. The revolt of Surendra Sai which shook the foundation of the foreign dominion over the district, though unsuccessful, was a constant check on the British Government which could never ignore the wishes of the people of the area who could at any time rise once again in revolt. So the British Government did not like to overburden the people with high rate of land revenue. As a matter of fact, the administration was more interested in consolidating its foundation by creating confidence in the people at whatever cost. The Settlement Officer Mr. Russell found the total rent paid by the *raiyyats* in *Khalsa* areas to be Rs.89,797 and he raised it to Rs.1,09,535 thus creating an increase of about 32 per cent. Still this gave a very low incidence of land revenue for the district compared with other districts of Central Provinces of which it was a part.

Although Mr. Russell was aware of the prevailing low rate of rent paid by the *raiyyats* he could not be bold enough to raise the rent appreciably. During the Nethersol's Settlement, therefore, the *raiyyati* payments were further enhanced by 35 per cent over and above the previous

increase made by Mr. Russell. The total valuation of the village land including *raiya* *Bhogra* service and *Maufi* areas amounted to Rs. 2,03,439 as against Rs. 1,53,561 which was the valuation at Mr. Russell's Settlement. As result of enhancement of rent partly affected by M^r. Russell and mainly by Mr. Nethersol, there was a visible discontent among the people of the area; but this dissatisfaction was neither deep-rooted nor long-lived. The announcement of the new assessment was made during the year 1888-89 and some agitation was launched at the instance of the *Gountias*. But in early part of 1891 there was no complaint whatsoever regarding the assessment and revenue had been collected from the people without any special efforts by the authorities. This showed that the assessment previously made was abnormally low and the people had no great cause to rise in revolt when the new assessment at an enhanced rate was introduced. Mr. Dewar was also surprised to see that the rate of rent was so low in the district of Sambalpur. He found that the average Sambalpur rent did not amount to even five per cent of the net profits of cultivation and as such land revenue was not a lucrative source of income for Government. As the ratio between the productivity of the land and the rate of rent payable was marked by a glaring disparity, Mr. Dewar enhanced the total amount of *raiya* rents in Bargarh *Khalsa* by 20 per cent and in Sambalpur *Khalsa* by about 33 per cent.

From the above discussion it would be evident that efforts were persistently made to enhance the rate of assessment so as to achieve a reasonable optimum return from the income of land. But there was no scientific or cogent basis for reaching an ideal rate of assessment. Hence during Hamid's Settlement elaborate calculations of soil unit rate as discussed earlier were made and Government decisions were taken to enhance the total *raiya* rents of lands in Bargarh *Khalsa* and Sambalpur Sadar *Khalsa* by 43 per cent and 35 per cent respectively. It is interesting to note that till then attention was only fixed on increasing the rate of rent payable by the tenants but no steps had been taken to enhance the payment made by the *zamindars* to the Government. This was perhaps due to the fact that Government did not like to create a sense of discontent among the *zamindars* who being influential persons were primarily responsible for sustenance of the foreign rule. But this consideration had to be waived because of the changed circumstances, the most significant being enhancement of rents payable by the tenants. As a matter of fact, this necessitated a corresponding increase in the amounts paid by the *zamindars* to the Government exchequer. Hence during Hamid's Settlement (1926) the *Takoli* payments by Bargarh (including Padampur) *zamindars* and Sambalpur Sadar *zamindars* were increased on an average by 42 per cent and 49 per cent respectively. As a consequence of all such enhancements, there was an agitation in Bargarh and

a public meeting was convened in Attabira, an important and centrally located village of the Bargarh subdivision on the 25th February 1925 to express grievances due to increase in the rate of rents payable by the tenants. Such an agitation grew mainly at the instance of *Gountias* under the leadership of Shri Ramnarayana Misra of Sambalpur. But the agitation was only temporary.

143. Land Revenue system in Rairakhol ex-State

The present Rairakhol Subdivision comprising the Rairakhol ex State was one of the Feudatory States of the Central Provinces which was transferred in October, 1905 to the Orissa Division in Bengal. The first regular settlement which was completed in the year 1898 fixed the revenue of the State at Rs. 20,121. This settlement remained current till 1917 after which a revisional settlement took place. The revenue of the State was raised to Rs. 25,563 as a result of the second settlement thus marking an increase of 21 per cent over the original revenue demand. The term of the revisional settlement expired in the year 1930. A third settlement was undertaken in 1928 to be completed in 1931. This settlement remained operative for a period of 15 years since 1931 and the operation was conducted for the first time according to the procedure adopted in Orissa. In this settlement all villages were fully surveyed and were placed in 3 classes. A table of 10 rates was formed varying from Rs. 0-4-2 to Rs. 3-2-0 per acre of land. The revenue assessment was enhanced by 54 per cent and the average rate of rent per acre was Re. 1-00 besides one anna per each rupee of rent levied for benefits derived from schools, dispensaries and forests. The cultivated area according to the settlement of 1931 was 46,725.36 acres as against 39,000.62 acres in the settlement of 1917. A *Nayabadi* settlement was also undertaken in 1935 in respect of lands newly reclaimed and brought under cultivation.

No *zamindari*, but *Gounti* and *Maufi*, villages existed in this subdivision. Villages having no *Gountias* were managed by Revenue Inspectors appointed for the purpose. There were 34 *Maufi* villages consisting of 15 *Debottar Maufis* and 4 *Brahmottar Maufis* and 15 *Khamar Maufis*. The *Gountias* used to get commission at the rate of 15 per cent of the rent of the villages besides the *Bhogra* lands. The system of rent collection through *Gountias* has been discontinued since the first June 1961 and it is now being done by the revenue field staff.

There was no regular revenue law in the ex-State of Rairakhol. According to the settlement Record-of-Rights, a tenant had got *raiya* right over his lands and he could not be evicted without the permission of the ex-State authorities and that only for treason, disloyalty, being in arrears of rents for 12 months, letting the land deteriorate and transferring it without permission or violating any other condition or custom,

thereby rendering him liable for eviction. A *raiya* holding was only heritable but not transferable without the previous sanction of the ruler. No undertenant or sub-tenant existed. After the merger of the State in 1948, the tenants got the occupancy right and can freely transfer their holdings subject to the restriction that no transfer of a holding from the member of an aboriginal tribe to a member of a non-aboriginal tribe should be valid unless such transfer has the prior sanction of the Subdivisional Officer. *Maufi* tenures, such as *Khamar*, *Khorposh*, *Debottar*, *Brahmottar* and service *Jagir Maufis* exist. The Ruler and his relatives had *Khamar Nij-Dakhal* and *Nij-chas* lands in some *Khamar* villages and they were enjoying those lands free of rent and cess. Such lands have however been assessed to rent under the Orissa Private Land of Rulers (Assessment of Rent) Act, 1959. There are two holdings under *Khorposh Maufi* which were granted as maintenance grants to the distant relatives of the ruler who pay quit rent to the ruler and cess to Government through the ruler. Tahasil system of administration has been introduced in this subdivision after the abolition of the intermediary rights and the pattern is now same as in the rest of the district.

As there was no *zamindari* in this subdivision and as the tract was under a native ruler for a long time, there was no significant agrarian movement or general discord in the relationship the tenants had with the ex-rulers. The agricultural labourers of this subdivision are divided into 3 categories namely, *Guti* or *Halia*, *Kuthia* and *Khamari*. The *Gutias* or *Halias* receive a monthly wage in kind at the rate of 3 *Khandis* of paddy and after the harvest they receive 3 *Pudugs* of paddy equivalent to 12 maunds as their annual remuneration. They also receive 4 pieces of cloth in the year. The *Kuthias* are not given any monthly wage but are fed in the master's house. They get 2½ *Pudugs* of paddy (10 mds.) and 3 pieces of cloth per annum and they tend the cattle and assist the *Gountias*. The *Khamaris*, on the other hand, are a superior class who act as head-labourers receiving monthly wages of 3½ *Khandis* of paddy and 4 pieces of cloth. The above classes of agricultural labourers are engaged with effect from the 1st day of *Chaitra*. There are also casual labourers who get 4 to 5 *Tambis* of paddy per day.

144. Land Revenue system in Bamra ex-State

No regular system of settlement operation was made in Bamra till 1877 and the rents were fixed by appraisement of harvest. The last regular settlement was completed during 1928-29. The two subdivisions of Deogarh and Kuchinda which comprises the ex-state of Bamra are governed by the Bamra Cess Rules of 1928-29. In this settlement the tenants have been recorded as having occupancy rights and the *Gountias* acted as revenue collecting agents. Another minor settlement was undertaken during the period 1941 to 1947 for assessment of rent in respect of newly reclaimed lands.

The villages are classified into six categories, i.e., (1) Ruler's *Khamar* villages, (2) Khorposh villages, (3) *Daan* villages consisting of 37 villages which were leased out to Late Dambarudhar Priya Devi, (4) *Brahmottar* and *Debottar* villages, (5) *Gounii* villages and (6) *Patwari* managed villages.

145. System of Collection of Land Revenue

Collection of land revenue has always been regarded as the most important aspect of revenue administration in a district. It involves an elaborate process and is fraught with many tricky problems arising out of constant public contact. The British Government, which in spite of an efficient administrative system was nevertheless a foreign power over an unfamiliar country, did not like to involve itself in the intricacies of revenue collection and they shifted the burden to the host of intermediaries in whatever name known allowing certain commissions and concessions for prompt and timely payment. Thus between the State and the actual tillers of the soil this artificial class was merely superimposed only for the benefit of the Government and much to the detriment of the tenants.

In this district, which could be broadly classified into the *Zamindari* and *Khalsa* tracts, land revenue was being collected by various part-time collecting agents like the *Lambardars*, *Malguzars*, *Patels* and the like. In the *Khalsa Raiyatwari* villages, the revenue collection agent was known as *Patel* as in the zamindari areas, there were *Thekadars* for one or more villages settled with them for facility of collection of land revenue.

But consequent on the abolition of the intermediary rights in land in the State, a direct relationship between the Government and the tenants has been established and the Government have assumed full responsibility of collecting their land revenue direct from the tenants. The Tahsil pattern of administration has been introduced and a "Manual of Tehsil Accounts" containing uniform rules for the management of *Khasmahals* and *Raiyati* tracts throughout the State has been framed by the Board of Revenue in 1961. In pursuance of the provisions of this Manual, the responsibility of collection of land revenue now devolves mainly on the Tahasildar who is a revenue officer of the rank of a Deputy or Sub-Deputy Collector under whom Revenue Inspectors have been posted in charge of specified areas depending upon the quantum of revenue demands. There are Revenue Supervisors in the overall charge of a number of Revenue Inspector circles whose main duty is to ensure, *inter alia*, speedy, correct and timely collection of land revenue by the Revenue Inspectors. The District has been divided into 7 Tahasils each under the charge of a Tahasildar who is assisted

by a number of Revenue Supervisors, Revenue Inspectors, Amins and other auxilliary staff. The table given below indicates the staffing pattern of the Tahasildars who take part in the collection work more or less directly.

Name of Tahasils		Revenue Super- visors	Revenue Inspectors	Amins
1		2	3	4
1. Sambalpur	..	1	8	8
2. Jharsuguda	..	1	6	6
3. Bargarh	..	2	12	12
4. Padampur	..	2	13	13
5. Rairakhol	..	1	4	4
6. Deogarh	..	1	8	8
7. Kuchinda	..	1	8	8

The Revenue Inspector is assisted by an Amin in the collection work and it is the duty of the former to make the Demand Register correct and up-to-date. He is also authorised to grant receipts in support of payments made to him and the Government have prescribed an elaborate procedure for maintaining the records as well as the accounts in order to eliminate any possible confusion, fraud or malpractice. Besides normal land revenue, owing to the irrigational facilities made available by the Hirakud Dam Project the assessment and collection of water-rates in the Sambalpur and Bargarh subdivisions of the district have become necessary since 1961-62. Hence, five extra Revenue Inspectors and five Amins in the Sambalpur subdivision and 13 extra Revenue Inspectors with an equal number of Amins have been entertained for water-rate assessment and to assist in collection of both compulsory water rates for *Kharif* crops and fluctuating water-rate for *Rabi* crops. But there have been resentment and agitation by tenants against realisation of the basic water-rates. The Demand, Collection and Balance figures for land revenue, cess, and miscellaneous revenue for the last 6 years have been given in Appendix-II.

146. Land Reforms

After the abolition of zamindaries and other intermediary rights in land, there is perhaps only an academic and historical significance in the study of the relationship that existed between landlords of the past and the tenants. Yet such study would no doubt reveal the cause responsible for undertaking various measures of tenancy and agrarian reform after the achievement of Independence. Dewar has given a graphic picture of the relation existing between landlords and tenants in his settlement Report (1902—1906). He observes that “the patriarchal relation of the gaontia or headman towards the raiyats is in its essential still maintained and there is little direct opposition between landlords and tenants as such, except in the comparatively rare cases where a rich man has acquired several villages and attempt to manage them all without the intervention of resident inferior gaontias”. Dewar regards the relationship as satisfactory and “attribute these satisfactory relations to the balance maintained between the powers of the gaontias and those of the raiyati body. In almost every case the farmer have home farms large enough to support large families and yet provide ample savings. But in rice country it is difficult to cultivate large areas directly, unless a cheap and ample supply of labour is forth-coming at critical seasons. In rural tracts there is no such supply, and the landlords have to depend on the free labour provided by raiyats. If the latter have grievances in common, they can withhold or at least delay their help, and the commutation money which the gaontias can afterwards recover by expensive litigation is poor compensation for the loss of a harvest”.

Khan Bahadur Mohammed Hamid however records in his report (1921—1926) in a slightly different tone. He remarks that “the relations between landlords and tenants are, on the whole, not so good as they were 20 years ago. The raiyat’s chief grievances are that the landlords are becoming more and more rapacious in demanding *nazaranas* for consenting to the *raiya*ts transferring their lands or reclaiming new fields from the waste. An active cause of strained relations between landlords and tenants is the *gaontia*’s own dissensions with his *hissadars* (co-sharers) which invariably result in the creation of two factions amongst the *raiya*ts” F. C. King, the editor of the Sambalpur District Gazetteer, writing in 1932 brings about a compromise between the contradicting opinions expressed by Dewar and Hamid and has aptly remarked that “in spite of these disturbing causes, the friction between landlord and tenant in the district of Sambalpur is comparatively slight as evidenced from an almost entire absence of rent disputes”.

The tenants used to render free labour commonly known as *Beth begar*. The *Beth begar* was commutable at the option of the tenant into a cash payment of six annas (37 paise) for ploughing for one

“bel” or shift (about five hours) and 3 annas (19 paise) for harvesting for two “bels”. The last settlement report touching on the subject of free labour makes it clear that the commutation of *Beth begar* “does not press at all heavily upon the *raiyats* and very few cases of abuse of this institution or oppression in connection with it were brought to light. As a rule the *raiyats* prefer to render the service instead of paying the commuted value”.

Under the Government of India Act of 1935 the district was declared to be a “partially excluded area” and hence the normal rules of administration were not made applicable in the district in the field of land revenue administration. Some restrictions were also imposed on the exercise of certain rights by the tenants. The most objectionable limitation on the exercise of tenancy right was that the occupancy right in the district was not a marketable property and this had serious repercussions on the agrarian economy and social life in the area. But because of the fact that the district was a “partially excluded area” it was not easy to amend the tenancy laws for providing necessary benefits to the tenants. The Government, therefore, decided in the month of November, 1937 to appoint a Committee to investigate into it and report on the nature of changes that were necessary in the agrarian and tenancy laws of Sambalpur. The Committee known as the Sambalpur Land Laws Committee submitted its report in 1939 suggesting a number of changes that would affect every aspect of the agrarian life, but these recommendations were not taken into consideration due to the outbreak of the Second World War. One of the most important recommendations of this Committee was that the restriction imposed on the free exercise of the occupancy right should be removed by amending the Central Provinces Tenancy Act applicable to the district. But the implementation of this recommendation was delayed till 1953 when the Central Provinces Tenancy Act of 1898 was suitably amended by Orissa Act XIII of 1953. The amending Act provided that an occupancy tenant would be free to sub-let his holding or any portion thereof in one agricultural year and shall have the right to transfer his holding or any portion thereof by sale, mortgage, gift, bequest or otherwise to a *bona fide* agriculturist. This provision, however, contained a restriction on the transfer of the occupancy right by a tenant belonging to a Scheduled Tribe to any person who is not a member of the Scheduled Tribes. Such a transfer could only be effected with the previous written permission of the Deputy Commissioner. The amendment further provides that all transfers excepting by way of lease or bequest shall be by a registered instrument. The Act also provides that a

transfer made in contravention of any of its provisions can be declared void by the Deputy Commissioner who can also evict the transferee in such a case if it comes to his notice within a period of 12 years from the date of transfer. This Act was again amended in 1956 so as to give unrestricted right of transfer to occupancy tenants. In respect of transfers in favour of Grama Panchayats and in favour of a public institution provided the previous written permission of the Deputy Commissioner had been obtained in this regard. The Act was further amended in 1958 to give an occupancy tenant the right to plant, fell and dispose of timber of any tree on his land except the trees reserved and propagate lac on trees standing on his land. As a result of this amendment the occupancy tenants in the district of Sambalpur got all the rights which their counter-parts in other areas of the State had been enjoying for a long time.

The Orissa Merged States (Laws) Act, 1950 entitles an occupancy tenant in the ex-State areas to transfer his holding freely subject to the restriction that no transfer of a holding from a member of an aboriginal tribe to a member of a non-aboriginal tribe shall be valid unless such transfer is made with previous permission of the Subdivisional Magistrate concerned. He is to have full right over all kinds of trees standing on his holding. An occupancy tenant shall not be liable to ejectment from his holding except in execution of a decree for ejectment passed on the ground that he has rendered the land unsuitable for the purpose of the tenancy or he has broken a condition of contract consistent with the provisions of the tenancy laws in force in the area. The interest of an occupancy tenant in his holding shall on his death pass by inheritance or survivorship in accordance with his personal law. Moreover any person holding only homestead whether or not recorded in the settlement papers as 'Ghar' 'Bari', or 'Gharbari' or a person who is granted homestead land by the Thekadar or by a competent Revenue Officer shall be entitled to the right of an occupancy tenant over his homestead. There were other types of persons holding land in the ex-State who required protection. These were persons cultivating Khamar lands of the Rulers and persons holding lands on service tenure under the Rulers or members of their family. Provision was made so that persons holding land on service tenure would no more be liable to render the services required of them and not liable to eviction. On payment of rent as assessed by the State Government they could acquire right of occupancy in the land. It also provided that persons holding Khamar or any other private land of a Ruler would not be liable to eviction but would be liable to pay such fair and equitable rent as would be fixed by any competent authority, and thereupon, acquire right of occupancy in the land.

Before the merger the Rulers and their relatives held large areas of rent-free land as their private lands. But with the enactment and operation of the Orissa Private Lands of Rulers (Assessment of Rent) Act, 1958 this privilege was abolished. The Act provides for the assessment of rent on these lands.

While attention was devoted for improvement of tenancy conditions in Khalsa areas, the question of abolition of Zamindari and others intermediary interests was also felt necessary. With this end in view, the Orissa Estates Abolition Act of 1951 was enacted. After abolition of intermediary rights in land in pursuance of the Act, the tenants came in direct contact with the Government for all practical purposes.

On the 27th November 1952 the first batch of notifications was issued vesting a large number of Zamindari estates in the district. Among those the large and more important estates were Borasambar Bijepur, and Kolabira. Barpali, the second largest estate of the district was vested in 1954 as per Revenue Department notification No. 1967-II-E-A-88/53, dated the 17th May 1954.

Besides the notifications abolishing the intermediary interests in the district as mentioned above, some more intermediary interests have been abolished under notifications as mentioned against each below:—

Name of the Estates	No. and date of Notifications
Jujomura	.. No. 421-R., dated the 6th March 1953.
Padampur	.. No. 6996-R., dated the 6th January 1959.
Cherangmal Langipalli/Sashabhut Balimela (San).	No. 19591-R., dated the 16th April 1962.
Dambarudhar Priya Devi Canal Estates comprising 38 villages.	No. 53572-R., dated the 19th April 1963.
Raktapata	.. No. 9592-R., dated the 21st February 1968.

On 1st April 1960, the interests of Gountias, Malguzars and Maufidars in Khalsa villages and those of Thekadars and Maufidars in the ex-Zamindari villages of Sambalpur, Bargarh and Padampur subdivisions were similarly notified as vested in the State.

The responsibility of collection of rent was in the hands of part-time collection agents, namely, the Gountias in Rairakhol, Deogarh, and Kuchinda subdivisions. In June 1961 Government ordered abolition of the Gounti system in the Rairakhol subdivision. The Gountias surrendered their rights and were given *raiya* right over Bhogra lands in their possession. But it was found that some Gountias did not respond to the offer made by Government through Press Note for settlement of their Bhogra lands on voluntary surrender of their rights. It was then considered expedient to extinguish their rights by statute and accordingly their offices were abolished under the Provisions of the Orissa Merged Territories (Village Office Abolition) Act, 1963.

The Orissa Merged Territories (Village Offices Abolition) Act, 1963

The Orissa Merged Territories (Village Offices Abolition) Act 1963 came into force in the district of Sambalpur with effect from 1st May 1965, vide Government Revenue Department notification No. 26210/R., dated the 22nd April 1965 and as a result the village offices in the ex-States of Bamra and Rairakhol have been abolished.

The following village offices have been abolished;—

Name of the former State	Name of the village offices
Bamra	.. Gountia
	Khutkati Gountia
	Shikimi Gountia
	Gounti Gountia
Rairakhol	.. Gountia
	Pradhan
	Gountia
	Shikimi Gountia
	Gouni Gountia

On the strength of the Press Note No. 101/A, dated 19th May 1961 in Rairakhol ex-State Gountia system was abolished with effect from the commencement of the agricultural year in 1961. Bhogra lands attached to the office of the Gountia have been settled with occupancy right therein on fair and equitable rent in favour of the persons in actual possession as on 1st July 1960 subject to reservation of a portion of the Bhogra lands in favour of Grama Sabhas.

Thereafter, due to introduction of the Orissa Merged Territories (Village Offices Abolition) Act, 1963 the remaining village offices in merged territories of ex-States of Bamra and Rairakhol were abolished. The law contemplates that such of them who are enjoying Bhogra lands are to be given occupancy right on such lands (subject to reservation for

Grama Sasans) on fair and equitable rent. As per the provisions of law the village officers having no Bhogra lands have been paid solatium on abolition of the offices.

Maufi tenures viz., Kharposh, Debottar, Brahmottar, Dan Maufi, Maufi and Maufi Khairati have been abolished from Sambalpur, Bargarh and Padampur subdivisions as per Revenue Department Notification No. 63561-EAI (ND)-58/64-R., dated the 29th September 1964. Kharposh, Debottar, Brahmottar, Mahatran, Dan Maufi, Babuani Maufi and Anugrahi tenures in Bamra ex-State (Deogarh and Kuchinda subdivisions) and Brahmottar, Debottar, Kharposh and Khamar Maufi tenures in Rairakhol ex-State (Rairakhol subdivision) have been abolished on the same date as per Revenue Department Notification No. 63558-EAI-(ND)-58/66-R.

The office of Jhankars and Choukidars was abolished by the implementation of the Orissa Offices of Village Police (Abolition) Act of 1964. The service holdings (Jagir lands) were settled with rights of occupancy therein on a fair and equitable rent with the respective Jhankars. In case of a Jhankar performing the duties of a village priest, 50 per cent of the Jagir lands will be enjoyed by him in consideration of worship performed.

After elimination of the intermediary interest and bringing the tenants in direct contact with the Government, it was considered expedient to introduce progressive agrarian reforms with a view to granting security of tenure to the tenant so as to induce him to take to better farming methods. With this end in view, the Orissa Land Reforms Act, 1960 was enacted. Its provisions were, however, enforced in different phases. In the first phase, all the provisions of the Act excluding those relating to resumption of land by the landlord for personal cultivation and the ceiling on land holdings were enforced in Revenue Department Notification No. 63382-R., dated the 25th September 1965 with effect from 1st October 1965. In the second phase the provisions covering the resumption of land by the landlord were enforced in Revenue Department Notification No. 78619-R./78/65-R., dated the 8th December 1965 with effect from the 9th December 1965. The provisions relating to ceiling and disposal of excess lands are yet to be enforced.

For the purpose of the Orissa Land Reforms Act, 1960 the following persons shall be deemed to be Raiyats :—

- (a) Persons holding lands immediately before the commencement of this Act or at any time thereafter with rights of occupancy under or within the meaning of any law for the time being in force.
- (b) a Raiyat in a Raiyatwari village in the Sambalpur or Bargarh (including Padampur) subdivisions within the meaning of Central Province Land Revenue Act, 1881.

- (c) a person with whom land has been settled for agricultural purposes after the commencement of this Act under a lease from a land-holder or under a permanent lease from Government.
- (d) persons entitled to acquire right of occupancy in the Khamar lands of the Ruler in the ex-State areas and persons holding lands on service tenure under the Ruler or under any member of his family.
- (e) temporary lessees in personal cultivation of lands in vested Estates, and
- (f) recorded sub-tenants and under-Raiyats.

In order to acquire Raiyati right, the temporary lessees in personal cultivation of land in vested estates held under Government are required to pay five times the fair rent as premium, whereas the sub-tenant and under-Raiyat are required to pay five times the fair rent as compensation to the Raiyat landlord.

In respect of resumable land under the cultivating possession of a tenant (Bhag Chasi) compensation amounting to ten times the fair and equitable rent subject to maximum of 50 per cent of the market value of the land is payable to the Raiyat landlord.

A Raiyat liable to pay produce rent shall not pay more than 1/8th of the gross produce or equivalent thereto. The right of a Raiyat is permanent, heritable and transferable but he shall have no right to lease out his lands unless he is a person under 'disability' or is a 'privileged Raiyat'. He is liable to eviction only if he—

- (a) has used the land comprised in his holding in a manner which renders it unfit for the purpose of agriculture, or
- (b) has leased out the land in contravention of the provisions of the Act, or
- (c) has used the land for any purpose other than agriculture.

A person having no permanent and heritable right in respect of homestead land is entitled to get Raiyati right on it or on a portion thereof not exceeding 1/5th of an acre whichever is less if he or his predecessor-in-interest has obtained permission for the construction of such house and has built such a house at his own expenses. Continuous possession for at least six years immediately before the commencement of the Act shall be conclusive proof that necessary permission has been accorded for construction of the dwelling house. The person who acquires right by the provisions has to pay compensation to his landlord. Similar provisions shall apply to agricultural labourers and village artisans and the sites on which their dwelling houses stand.

A tenant with temporary right (a Bhag Chasi) shall not be liable to pay more than one-fourth of the gross produce of the land or value thereof as produce rent. The landlord has right to evict such a tenant only if the tenant has used land in a manner which renders it unfit for the purpose of agriculture, or has failed to cultivate the land properly or personally, or has failed to pay the dues to the land lords within the specified time.

In this Act, provision has been made that a landlord wishing to resume land should indicate his desire to do so both to the Revenue Officer and to the tenant concerned within a specified time. This right of resumption is somewhat restricted in the sense that a landlord is entitled to resume not more than half of the land in respect of each tenant. The lands which cannot be resumed will be held by the tenant as before.

Over the last one century, there was no remarkable agrarian movement in the district. Some sporadic agitation took place during the settlement operations when the rate of assessment was enhanced. But these were only temporary, more in the nature of protests and were motivated by the wealthy *Gountias*. Since the original rate of rent was abnormally low, there was in reality no cause for discontent when the rates were enhanced with a view to arriving at a reasonable optimum. The details of these occasional movements have been indicated earlier in this Chapter.

1.7. Bhoodan Movement

The Bhoodan work was initiated in this district on the 8th April 1954 and the distribution of the lands donated to the Bhoodan Yagna Samiti actually began on the 6th of October 1959. Till the end of May 1963, there were 4,611 donors in respect of individual gifts covering a total area of 7,335.43 acres and the number of donors of Gramadan gifts was 383 and the area covered under these gifts was 4,455.23 acres comprising of 18 Gramadan villages. The total extent of land distributed up to the end of May 1963 is given below:—

Nature of gifts	Land-less families	Area	No. of families with land	Area	Total No. of families	Total area
1	2	3	4	5	6	7
		Acres		Acres		Acres
1. Individual gift	392	528.44	39	183.17	431	711.61
2. Gramadan gift	92	349.67	116	1,508.70	208	1,858.37
Total ..	484	878.11	155	1,691.87	639	2,569.98

Till that date only five Gramadan villages were distributed. Under Section 10 of Orissa Bhoodan Yagna Act of 1953, declaration with distribution lists in respect of 2,569.98 acres of donated lands have been filed before the respective Revenue Officers for disposal. The Revenue Officers have confirmed the distribution of donated land measuring an area of 315.28 acres and have rejected lands with an area of 1,478.53 acres. Shri Vinoba Bhave toured the district during the month of October 1963 with a view to giving an impetus to the Bhoodan Yagna movement in the area.

148. Other Sources of Revenue

(i) Stamp

Revenue is derived from the sale proceeds of all kinds of stamps such as postage stamps, judicial and non-judicial stamps, local and court-fee stamps, special adhesive stamps and entertainment tax stamps. These stamps are sold from the Treasury and Sub-Treasuries. Postage stamps are sold through the Post Offices and other stamps are sold through licenced Stamp Vendors.

Revenue from the sale of different stamps from 1963-64 to 1966-67 is given below:—

	STAMP REVENUE			
	1963-64	1964-65	1965-66	1966-67
General stamps	4,39,741.27	4,55,506.65	6,86,369.45	5,94,237.55
Court-fee stamps	2,88,372.92	2,72,194.43	3,08,603.15	3,22,608.5
Copy Sheets ..	8,233.75	6,325.25	8,475.00	8,650.03
Special Adhesive stamps.	1,715.00	2,932.00	2,544.80	1,847.00
Legal Practitioners certificate stamps.	675.00	500.00	385.00	420.00
Revenue stamps	90,200.00	98,083.00	1,19,394.00	1,16,312.00
Ordinary postage	5,41,322.30	4,93,576.25	5,79,178.70	5,59,873.45
Service postage stamps.	2,06,756.26	2,02,963.67	1,99,500.36	1,89,702.58

	1963-64	1964-65	1965-66	1966-67
Airmail postage	3,035·00	3,724·00	3,217·00	4,104 50
Central Excise Revenue stamps.	6,140·00	8,521·00	5,271·00	5,675 09
National Savings Certificate stamps.	1,120·00	705·00	780·00	500·00
Government of India insurance stamps.	1,100·00	652·00	675·00	1,400·00
Match Excise Banderols	24,468·00	Nil	Nil	Nil
Broadcast Receiver License stamps.	Nil	Nil	1,02,936·00	1,26,175·00

(ii) Income-Tax

Previous to the introduction of the Income-tax Act in 1886, non-agricultural incomes were taxed under the *Pandhri* Act (XIV of 1867) and the zamindars used to receive half of the tax collected in their estates. This arrangement was discontinued several years ago, the *Pandhri* Act being repealed in 1902. In 1907-08, the collection of Income-tax amounted to Rs. 8,916 paid by 169 assessees. During 1929-30, the collection amounted to Rs. 1,02,215 and the number of income-tax payers being 293. The following figures show the collection during 1965-66 and 1966-67.

1965-66	.. Rs. 81,36,000
1966-67	.. Rs. 1,18,25,000

(iii) Central Excise

There is one Superintendent of Central Excise for Sambalpur circle with headquarters at Sambalpur who is assisted by a Deputy Superintendent, posted at Brajarajnagar, three Inspectors posted at Jharsuguda for collection of Central Excise taxes on production of tobacco, package tea, cotton fabrics, aluminium, paper and caustic soda, etc.

The following table shows the collection under different heads from the district during 1966-67 :—

Central Excise Revenue—

		Rs.
1. Paper	..	2,42,65,824
2. Caustic Soda lye	..	1,16,846
3. Aluminium	..	54,05,326
4. Electric Wires & Cables	..	8,86,672
5. Cotton Fabrics (Power loom)	..	2,600
6. Cotton Yarn	..	1,12,338
7. Sugar (Khandasari)	..	34,534
8. China and Porcelain Wares	..	1,600
9. Silicate	..	30,975
10. Medicines	..	3,000
11. Matches	..	45,564
12. Tobacco	..	28,65,310
13. Wireless Receiving Sets	..	384

(iv) Excise

The Collector is the Chief Revenue Officer under the Excise Act. The Superintendent of Excise is the Chief Executive Officer of the district under the control of the Collector.

The district is divided into four ranges and each range is placed under an Inspector of Excise. The ranges are sub-divided into charges and each charge is kept under a Sub-Inspector of Excise. The ranges and charges existing in the district are furnished below :—

Name of Range	Name of Charges
1. Sadar	.. 1. Sadar 2. Dhama 3. Rengali 4. Jharsuguda 5. Belpahar 6. Rairakhol
2. Bargarh	.. 1. Attabira 2. Barpali 3. Bargarh 4. Bhatli
3. Padampur	.. 1. Padampur 2. Paikmal 3. Jagadapur
4. Deogarh	.. 1. Deogarh (a) 2. Deogarh (b) 3. Kuchinda 4. Govindpur (Bamra)

The following is an account of revenue derived during 1963-64 to 1967-68:—

		Rs.
1963-64	..	39,33,040
1964-65	..	42,66,465
1965-66	..	46,63,715
1966-67	..	50,98,727
1967-68	..	55,88,092

(v) Commercial Taxes

For collection of Sales Taxes, Agricultural Income-Taxes, Motor Spirit (on Sale) Taxes, taxes on goods carried by roads or inland water ways and taxes on entertainments, the district has been divided into three circles viz., Sambalpur I, Sambalpur II and Sambalpur III. Sambalpur I was opened on the 10th May 1947, Sambalpur II on the 1st April 1957 and Sambalpur III on the 1st April 1965.

Each of these circles is in charge of a Commercial Tax Officer who is assisted by a number of Assistant Commercial Tax Officers and Commercial Tax Inspectors. Besides collection, these officers assess taxes and detect evasions.

All the three circles are subordinate to the Assistant Commissioner of Commercial Taxes, stationed at Sambalpur who in turn is subordinate to the Commissioner of Commercial Taxes, Orissa, stationed at Cuttack. The Finance Department of the State Government is the administrative department for Commercial Taxes.

(a) Orissa Sales Tax

The Orissa Sales Tax rules were enacted in 1947. In the beginning a dealer whose annual gross turnover exceeded Rs. 5,000 was liable to pay Sales Tax. Subsequently with a view to giving relief to small dealer the minimum taxable quantum was raised to Rs. 25,000.

Receipt from Sales Tax for the five years ending 1966-67 is given below :—

Year		Total collection (in lakh)
1962-63	..	40.41
1963-64	..	50.61
1964-65	..	62.11
1965-66	..	70.35
1966-67	..	65.94

(b) Central Sales Tax

This tax was introduced with enactment of Central Sales Tax Act in 1956. The State Commercial Tax administration are authorised to assess and collect the tax and detect the evasion on behalf of the Central

Government. Statement indicating the collections for five years from 1962-63 to 1966-67 is given below :

Year		Total collection (in lakh)
1962-63	..	22.56
1963-64	..	40.08
1964-65	..	46.68
1965-66	..	48.21
1966-67	..	61.93

(vi) Agricultural Income Tax

In accordance with Orissa Agricultural Income Tax Act, 1947, the tax has been imposed on agricultural income in the district. Persons deriving Rs. 5,000 and above from their agricultural products are liable to pay this tax.

Receipts from agricultural income tax for 1963-64 to 1966-67 are given below :

Year		Total collection Rs.
1963-64	..	1,00,885
1964-65	..	81,196
1965-66	..	53,513
1966-67	..	37,340

(vii) Orissa Entertainment Tax and Orissa Motor Spirit Tax

Collection of taxes on entertainment and Motor Spirit in the district was transferred to the Sales Tax administration as per Finance Department notification No. CTA-157/62-45115-F., dated the 7th December 1962 and No. CTM-8/62-2121-F., dated the 21st January 1963, respectively.

The statement given below shows the entertainment taxes collected from 1962-63 to 1966-67 and Motor Spirit taxes from 1963-64 to 1966-67.

Year		Entertainment Tax Rs.	Motor Spirit Tax Rs.
1962-63	..	64,877	..
1963-64	..	3,16,077	7,36,693
1964-65	..	3,16,877	7,81,076
1965-66	..	3,58,526	8,25,873
1966-67	..	4,87,472	9,47,151

Besides, the Sales Tax administration in the district also realises taxes on goods carried by roads and inland waterways.

Statement indicating the collections from 1963-64 to 1966-67 is given below :

		Rs.
1963 64	..	9,51,623
1964-65	..	4,97,177
1965-66	..	1,29,366
1966-67	..	1,95,969

APPENDIX I

Classification	1st Class villages.	2nd Class villages.	3rd Class village.
1	2	3	4
(In rupees per acre)			
	Rs.	Rs.	Rs.
Bahal Khari Pani I Dofasali	9	8	7
Bahal Khari Pani II Dofasali			
Bahal Pani I Dofasali			
Bahal Pani II Dofasali			
Bahal Khari Pani I	8	7	6
Bahal Khari Pani II			
Bahal Pani I			
Bahal Pani II			
Bahal Khari	5	4	3
Bahal Sadharan			
Bahal Jalchar			
Berna Khari Pani I Dofasali	10	9	8
Berna Pani I Dofasali			
Berna Khari Pani II Dofasali	6	5	4
Berna Pani II Dofasali			
Berna Khari Pani I	10	9	7
Berna Pani I			
Berna Khari Pani II	5	4	3
Berna Pani II			
Berna Khari	4	3	2
Berna Sadharan			

Classification	1st Class villages.	2nd Class villages.	3rd Class villages.
1	2	3	4
(In rupees per acre)			
Mal Khari Pani I Dofasali	7	6	5
Mal Pani I Dofasali			
Mal Khari Pani II Dofasali	5	4	3
Mal Pani II Dofasali			
Mal Khari Pani II			
Mal Pani II			
Mal Khari Pani I	7	6	5
Mal Pani I			
Mal Khari	4	3	2
Mal Sadharan			
At Khari Pani I Dofasali	5	4	3
At Pani I Dofasali			
At Khari Pani I			
At Pani I			
At Khari Pani II Dofasali	3	2	1
At Pani II Dofasali			
At Khari Pani II			
At Pani II			
At Unhari	3	2	1
At Sadharan	2	1	
Bari Khari Pani I	10	9	7
Bari Pani			

Classification		1st Class villages	2nd Class villages	3rd Class villages
1		2	3	4
(In rupees per acre)				
Bari Khari Pani II	}	5	4	3
Bari Pani II				
Bari Khari	}	4	3	2
Bari Sadharan				
Barcha Khari	}	10	9	7
Barcha				
Bagait I	..	5	4	3
Bagait II	..	4	3	2
Bagait III	..	3	2	1
Pan Baraj	..	10	9	8
Kachhar	..	9	8	7
Bandha, Kata, Munda I	..	10	8	6
Bandha, Kata Munda II	..	4	3	2
Miscellaneous Lands	..	2	1	1
Homestead lands	..	$\frac{1}{4}$ per cent of the market value in the rural area, $\frac{1}{2}$ per cent of the market value in semi-urban and fast-developing area, 1 per cent of the market value in urban area.		
Lands used for non-agricultural and non-homestead purposes.		1 per cent of the market value.		
Lands used for industrial purposes		1 per cent of the market value.		

Year	Source of Revenue	Demand (in rupees)		
		Current	Arrear	Total
1	2	3	4	5
1961-62	.. Land Revenue	7,19,689	1,60,218	8,79,907
	Cess	60,887	57,773	1,18,660
	Misc. Revenue	..	..	57,960
1962-63	-- Land Revenue	8,28,009	2,17,514	10,45,523
	Cess	62,109	60,071	1,22,180
	Misc. Revenue	--	..	72,090
1963-64	.. Land Revenue	8,14,568	2,93,278	11,07,846
	Cess	2,06,331	54,727	2,61,058
	Misc. Revenue	..	..	93,143
1964-65	.. Land Revenue	8,98,471	2,87,995	11,86,466
	Cess	2,29,823	36,256	2,66,079
	Misc. Revenue	--	..	2,50,346
1965-66	.. Land Revenue	8,75,154	3,19,214	11,94,395
	Cess	2,22,085	55,374	2,77,459
	Misc. Revenue	..	..	2,57,644
1966-67	.. Land Revenue	8,82,887	4,43,558	13,26,445
	Cess	2,20,088	87,343	3,07,431
	Misc. Revenue	..	..	1,67,880
	Nistar Cess	..	..	89, 68

II

Collection (in rupees)			Balance (in rupees)		
Current	Arrear	Total	Current	Arrear	Total
6	7	8	9	10	11
4,28,276	1,76,390	6,04,666	97,146	1,28,595	2,25,741
..	..	58,581	..	..	60,071
..	..	27,022	..	..	30,939
7,51,529	1,01,776	8,53,305	76,480	1,15,738	1,92,218
57,440	6,980	64,420	..	..	57,760
..	..	55,499	..	..	16,591
7,62,006	1,86,478	9,48,484	52,562	1,06,800	1,59,362
1,52,082	45,456	2,37,538	..	..	23,520
..	..	77,787	..	..	15,356
7,54,376	1,21,908	8,76,284	1,44,095	1,66,087	3,10,182
1,95,279	16,385	2,11,664	..	..	54,415
..	..	1,81,064	..	..	69,282
4,93,581	1,10,930	6,04,511	2,10,132	2,08,311	*4,18,443
1,35,085	17,708	1,52,793	..	..	**88,465
..	..	1,93,885	..	..	63,759
6,99,995	2,14,617	9,14,612	1,54,092	2,28,941	†3,83,023
1,76,246	44,957	2,21,203	..	..	††78,966
..	..	85,273	..	..	82,607
..	..	43,112	..	..	46,256

Remission—Rs. 1,71,441
 *Suspension—Rs. 1,72,209
 **Remission—Rs 36,201

Remission— Rs. 28,810
 †Suspension—Rs. 2,01,655
 ††Remission— Rs. 7,262