

## Chapter XI

### REVENUE ADMINISTRATION

#### HISTORY OF THE REVENUE ADMINISTRATION

Even after the diversification of taxes, land tax provides a large amount of the revenue to States. Land tax is a sensitive subject as it intimately concerns the biggest class of citizens, depending on agriculture. Their welfare is, therefore, intimately related to the settlement of land revenue, and with connected problems such as the record of rights and the whole ambit of revenue administration.

As the areas now comprising the Bhiwani district remained under different types of administration, viz. (i) the Bhiwani and Bawani Khara tahsils under British rule and (ii) the Dadri and Loharu tahsils under princely states, these have different revenue histories.

**Bhiwani tahsil.**—The fiscal history of the main part of the tahsil prior to 1890 is given in Part II of Anderson's Assessment Report of Bhiwani. There were four assessment circles, viz. (i) Eastern Haryana (ii) Western Haryana (iii) Amrain Bagar and (iv) Bahal Siwani Bagar. The first settlement of the tract was made by W. Fraser in A.D. 1815 for ten years. It was followed by a period of short settlements. But the earliest figures with which comparison may usefully be made are those of Brown's Settlement in A.D. 1840. He settled all the tahsils save the then Eastern Haryana Circle. He found that the area recorded as cultivated in 1825 was greatly in excess of that of 1840 and that the collection of the demand as then fixed had become the exception, and its remission the rule. Accordingly, he reduced the demand of the tahsil from Rs. 1,38,494 to Rs. 79,463.

As regards the Eastern Haryana Circle, fourteen of the villages in it were settled by Mills in 1840, when it was a part of the Rohtak district. He reduced the demand in them from Rs. 17,465 to Rs. 9,991. The remaining eight villages of the circle were confiscated in 1857 from the Nawab of Jhajjar and given a summary settlement of Rs. 11,175 with an incidence per cultivated acre which varied in 1863 from Rs. 1-2-4<sup>1</sup> to Re. 0-8-3.

The assessment of the tahsil in 1858, the earliest date at which the whole of it was under British rule, was Rs. 1,00,629.

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1. Figures appearing as such in this Chapter denote rupees, annas, pies.

Apparently the Settlement of 1840 worked very well, and in a period of 23 years less than Rs. 10,000 was remitted in 25 villages, mainly in the western part of Haryana.

In 1863, Amin Chand was entrusted with the revision of the assessment of the whole of the tahsil, save the Eastern Haryana Circle. The Government demand in the meanwhile had been reduced from  $\frac{2}{3}$  to  $\frac{1}{2}$  of the net assets. Hence, although cultivation had largely increased since 1840, in the Bahal Siwani Bagar, he reduced the demand from 24,398 to Rs. 20,748; in Amrain from Rs. 41,135 to Rs. 36,225 and in Western Haryana from Rs. 13,930 to Rs. 11,800. An enquiry was made into the circumstances of the Eastern Haryana villages in 1870 and the demand in them was reduced by Rs. 1,631.

The settlements made in 1863 and 1870 worked well. Up to 1890, some portion of the revenue had been suspended only in 8 harvests and most of this was subsequently recovered, a sum of only Rs. 8,446 in all being remitted.

During 1886—89, Anderson revised the revenue of the tahsil. He based his proposals almost entirely on cash rents, merely using a produce estimate to check them.

In Eastern Haryana he found rents and cultivation had both risen. His half net assets estimate gave an increase of 74 per cent on the expiring demand; but this was considered too much to take in a Rajput circle, and eventually an increase of 50 per cent on the expiring demand was taken; an assessment of Rs. 29,325 being imposed, which was estimated to take 85 per cent of half the net assets.

In Western Haryana also cultivation and rents had risen. Anderson regarded his half net assets as very moderate; these gave an increase on the expiring demand of 37 per cent. The circle was assessed slightly above this, at Rs. 16,625, an increase of 41 per cent being imposed.

In Amrain Bagar, Anderson found cultivation had decreased. Rents, however, had risen; and the half net assets estimate of Rs. 37,479 showed an increase of 4 per cent on the expiring demand. The whole of this was taken contrary to Anderson's proposals; he suggesting the old demand to be maintained; and the circle was assessed to Rs. 37,550.

In the Bahal Siwani Bagar, the increase in cultivation justified an increase of 27 per cent on the expiring assessment. A total increase, however,

of only 14 per cent was sanctioned, mainly because of the indebtedness of the Rajput population around Siwani. The circle was assessed to Rs. 23,650 or 90 per cent of half the net assets.

The new assessments were sanctioned for 20 years from *Kharif* 1890. The demand in each circle was :

	Rs.
Eastern Haryana	29,249
Western Haryana	16,625
Amrain Bagar	37,550
Bahal Siwani Bagar	23,650
Total :	<u>1,07,074</u>

The total cultivated area, the total assessment of each circle for the first three settlements and the incidence of demand per cultivated acre, are given in the following table :—

Year	Total cultivated area	Total assessment	Incidence of demand per cultivated acre		
1	2	3	4		
	(Acres)	(Rs.)	Rs.	Annas	Pies
<b>Eastern Haryana</b>					
1857	52,164	21,166	0	6	6
1870	55,607	19,535	0	5	7
1890	55,680	29,325	0	8	5
1908	59,844	29,249	0	7	10
<b>Western Haryana</b>					
1840	33,435	13,930	0	6	8
1863	40,505	11,800	0	4	8
1890	44,456	16,625	0	6	0
1908	50,607	16,625	0	5	3

1	2	3	4		
	(Acres)	(Rs.)	Rs.	Annas	Pies
<b>Amrain Bagar</b>					
1840	1,24,018	41,135	0	5	4
1863	1,66,835	36,225	0	3	6
1890	1,57,540	37,550	0	3	10
1908	1,76,204	37,550	0	3	5
<b>Bahal Siwani Bagar</b>					
1840	76,697	24,398	0	5	1
1863	97,857	20,748	0	3	5
1890	1,11,139	23,650	0	3	5
1908	1,01,731	23,650	0	3	9

The whole tract was resettled during 1906-10 by C.A.H. Townsend. According to him, Bhiwani was a very poor tahsil in which the collections of the demand imposed by Anderson fell short by no less than 15 per cent of the full amount. With a scanty and precarious rainfall, and little canal irrigation, it was probably one of the poorest tahils in the then Punjab. *Rabi* cropping was but little practised, especially in the Bagar, and cash rents were all important, while produce rents were practically unknown. And it was on cash rents that the assessment proposals were built up. In this tahsil, the assessment circles framed at the previous settlement were maintained unchanged. No separate assessment was imposed on waste land.

Bahal Siwani Bagar was a wretched circle. Cultivation had fallen off by 7 per cent since 1890, population by 15 per cent, and cattle and camels by 32 per cent. No less than 57 per cent of the crop that was sown failed to mature. There was no irrigation. Wells were deep and often bitter. Everything pointed to a reduction in the existing demand being imperatively called for; and this was done. The demand imposed by Anderson of Rs. 23,650 was reduced to Rs. 19,255, which involved a rate of 3 annas per cultivated acre.

Amrain Bagar also was a poor circle though not so miserable as that just described. Still population had since 1890 decreased by 9 per cent, cattle and camels by 7 per cent and ploughs by 7 per cent. The cultivated area

showed an increase compared with 1890, but no less than 49 per cent of the crop sown in each year failed to mature on the average of years. The assessment announced, Rs. 37,535, was practically the same as that imposed by Anderson, *i.e.* Rs. 37,550. This involved a rate of 3 annas 4 pies per cultivated acre.

In Western Haryana, the character of the land changed; the sand-hills of the Bagar circles became intermingled with level stretches of better land. Rents were higher than in the Bagar circles, and the quality of the cropping better. The expiring assessment was Rs. 16,625. This was raised to Rs. 20,875, a rate of 6 annas on each cultivated acre.

In Eastern Haryana, the soil was stiffish loam; very few of the sand-hills of Bagar were to be found there. There was also some irrigation from the tail of the Western Yamuna (Jumna) Canal. Rents were far higher than in the rest of the then Bhiwani tahsil. The weak point was that Rajputs, then an eminently weak cultivating community, owned no less than 61 per cent of the land in the circle. Cultivation had increased by 6 per cent since 1890, but cattle and ploughs had both decreased. It was, however, impossible in view of the increase in rents, not to enhance the assessment considerably, and the expiring assessment of Rs. 29,249 was raised to Rs. 42,505 of which amount, however, only Rs. 39,319 was payable till 1915. After that year the full amount was payable. The assessment imposed involved a rate of Re. 0-11-6 per *barani* acre, and Rs. 1-2-0 per recorded *nahri* acre. The *nahri parta* in this circle was annas 8 per acre.

The changes effected in 1910 over the previous settlement (1890) of Anderson may be seen at a glance :

Circle	1890		1910	
	Total assessment	Incidence of demand per cultivated acre	Total assessment	Incidence of demand per cultivated acre
	(Rs.)	Re. a. p.	(Rs.)	Re. a. p.
Eastern Hariana	29,249	0-7-10	42,505	0-11-6
Western Haryana	16,625	0-5-3	20,875	0-6-0
Amrain Bagar	37,550	0-3-5	37,535	0-3-0
Bahal Siwani Bagar	23,650	0-3-9	19,255	0-3-0

1. Besides, Rs. 1-2-0 was imposed on *nahri* acre and Re. 0-8-0 on *nahri parta* acre.

The revenue demand, collection and percentage on demand of collection from 1908-1909 to 1931-32, in the Bhiwani tahsil were as under<sup>1</sup> :

	Year	Demand	Collection	Percentage on demand of collection
	1908-09	1,05,647	1,05,472	
	1909-10	1,05,647	1,05,647	100
	1910-11	1,15,559	1,15,502	100
Average	1910-11 to 1914-15	1,14,984	1,09,624	95
Average	1915-16 to 1919-20	1,18,008	1,15,186	97
	1920-21	1,17,817	54,381	46
	1921-22	1,17,784	92,613	79
	1922-23	1,17,809	1,13,907	97
	1923-24	1,17,883	1,12,759	96
	1924-25	1,17,989	1,16,427	99
	1925-26	1,18,074	1,07,233	91
	1926-27	1,18,062	1,16,017	98
	1927-28	1,18,062	1,14,428	97
	1928-29	1,17,968	75,055	64
	1929-30	1,17,463	27,486	23
	1930-31	1,17,513	1,06,505	91
	1931-32	1,17,496	1,01,165	85

**Dadri tahsil.**—After the uprising of 1857, the Dadri tahsil was transferred to Jind State in recognition of the services of that State to the British. The first settlement of tahsil Dadri was a regular one and was effected by Samand

1. (i) *Hisar District and Lohara State Gazetteer, Statistical Tables (Hisar District)*, 1912, Table 39.
- (ii) *Hisar District Gazetteer, Statistical Tables*, 1935, Table 39.

Singh between A.D. 1862 and 1871. The villages were found to number 158, and the whole area was 3,73,805 acres, of which 3,03,600 was cultivated and 43,204 uncultivated. The land revenue assessed was Rs. 2,33,279—8—1. The second settlement of tahsil Dadri was made by Hardwar Lal between A.D. 1874 and 1883. It was followed by the third settlement made by Mir Nazaf Ali between March 1887 and 1902. The number of villages increased from 179 to 184. The area measured in this settlement was 3,524 acres more than in the former, but the revenue assessed was decreased by Rs. 30,624. This reduction was made by the Raja for the welfare of the people. The details of area and revenue assessed at the second and third settlement are shown below<sup>1</sup> :

Details	Cultivated area	Uncultivated area	Total area	Jama
	(Acres)	(Acres)	(Acres)	(Rs.)
Second Settlement	3,31,658	43,170	3,74,828	2,37,656
Third Settlement	3,39,985	38,367	3,78,352	2,07,032
Increase(+)/ Decrease(—)	+8,327	—4,803	+3,524	—30,624

The land revenue demand and collections during 1903-04 to 1931-32<sup>2</sup> were as follows :—

Year	Demand	Collection	Percentage on Demand of Collection
1	2	3	4
1903-04	2,06,905	2,04,174	98.68
1904-05	2,06,910	2,04,659	98.91
1905-06	2,06,901	1,79,907	87.32

1. *Phulkian States Gazetteer (Patiala, Jind and Nabha)*, 1904, p. 321.

2. (i) *Phulkian States Gazetteer, Statistical Tables (Jind State)*, 1913, Table 39.  
(ii) *Jind State Gazetteer, Statistical Tables*, 1933, Table 39.

	1	2	3	4
	1905-07	2,03,903	2,01,711	97.49
	1907-08	2,05,921	1,98,276	95.82
	1908-09	1,97,140	1,95,083	98.95
	1909-10	2,06,928	2,07,637	100.34
	1910-11	2,06,928	2,07,824	100.43
Average	1910-11 to 1914-15	2,05,976	2,08,005	100.50
Average	1915-16 to 1919-20	2,07,385	2,07,363	99.99
	1920-21	2,09,647	2,09,637	100
	1921-22	2,59,771	2,59,771	100
	1922-23	2,59,831	2,59,831	100
	1923-24	2,59,850	2,59,850	100
	1924-25	2,59,859	2,59,859	100
	1925-26	2,59,888	2,59,888	100
	1926-27	2,59,917	2,59,917	100
	1927-28	2,59,964	2,59,964	100
	1928-29	2,59,995	2,59,995	100
	1929-30	2,60,001	2,59,448	99.8
	1930-31	2,60,014	2,60,014	100
	1931-32	2,60,032	2,47,891	95.33

**Loharu tahsil.**—The material for the revenue history of the old State of Loharu is scanty as a fire in Darbar office destroyed most of the records previous to 1883. It is recorded, however, that in 1828 the net revenue was Rs. 58,092 and in 1866 the demand was Rs. 59,635. In 1886, Anderson, then Deputy Commissioner of Hisar (Hissar), assisted the State in the settlement of its land revenue. He found that the Nawab's rent-roll was based on—

- (i) a rate of Re 0—2—4 per *bigha* (the Loharu *bigha* was a square of 35 yards) for all cultivated and culturable land ;
- (ii) a cess of Rs. 2—8—0 per cent on (i) ;
- (iii) Special rates of Rs. 22 and 32 per well, according to depth and locality ; and
- (iv) a rate of Rs. 28—8—0 per village, known as 'Bhet' or 'Nazrana'.

The total demand amounted to Rs. 73,546. Net collections, however, never reached that amount, the average for the preceding 12 years having stood at Rs. 60,569.

Anderson, while regarding the rates as somewhat high as compared with those in force in British districts, did not think it necessary to reduce them materially. His assessment was Rs. 66,077 for the State, based on a two anna rate for all culturable and cultivated land, a cess of 5 per cent on this rate, and the old rate of wells. He left the total demand very much as it had been before, and the changes made were chiefly in the direction of equalization of the burden of the demand among the villagers. The settlement was for ten years. In 1896, the assessment was renewed on the same terms for a further decennial period.

In the settlement of 1911, for 24 years, the land revenue demand including all cases was fixed at Rs. 73,000.

This assessment was based on :

- (a) a rate of Rs. 20 per '*lao*' of irrigation wells only in the ten villages around Rohtak.
- (b) a rate of annas 2 and pies 5 per *bigha* on the whole culturable area of the State except *bani* (grazing ground).

(c) a rate of 2 pice or 6 pies per *bigha* on *boni* (grazing ground).

The demand of land revenue, from 1922-23 to 1931-32, remained Rs. 90,450 against which the collection was cent per cent.

After the expiry of the settlements of Bhiwani, Dadri and Loharu in 1931-32, no fresh settlements were undertaken and the old ones continued to be extended. Subsequently on account of World War II (1939-45), followed by development activities after Independence in 1947, the prices of agricultural commodities rose considerably. The charges of land revenue, fixed at the time of previous settlements under the conditions then prevailing, had lost their relationship with income from land. Government expenditure had also vastly increased, particularly since Independence, on account of the expansion of Government activity and assistance. To meet this ever-growing demand, the Government tapped different sources of revenue. As regards land revenue, in addition to the assessed demand of land revenue of the previous settlement, Special Assessment, Surcharge, Special Charge and Additional Charge were levied in accordance with the Punjab Land Revenue (Surcharge) Act, 1954, the Punjab Land Revenue (Special Assessment) Act, 1956, the Punjab Land Revenue (Special Charges) Act, 1958, and the Punjab Land Revenue (Additional Charges) Act, 1960. All these and various other enactments proved inadequate in the light of changed circumstances and ultimately to put the record straight, Government passed the Haryana Land Holdings Tax Act, 1973. A brief description of these acts is given below :

**Special Assessment on Land Put to Non-agricultural use.**—In the case of agricultural land, the return to the State is fixed under the land revenue settlements, having regard to factors such as soil, yields, prices, rainfall, rental statistics and economic conditions of the area. But when land is put to non-agricultural uses like constructing a residential building or erecting an industrial plant, the owner of the land gets an unearned increment particularly if the land is situated within or in the vicinity of growing towns and cities. This increment in land values can generally be attributed to the expenditure incurred out of public revenues in constructing roads and railways and general development of the area. The land-owners are not fully entitled to this increment in values and it is only fair that this increment should be shared with the Government. It was with this object that the Punjab Land Revenue Act of 1887 was amended by the Punjab Act XIII of 1952 which provided for special assessment of land "put to use different from that for which an assessment is in force or when the land has been put to use for non-agricultural purposes such as brick-

kilns, factories, houses, landing grounds and other similar purposes". The work of special assessment of non-agricultural lands was started in July 1955.

**The Punjab Land Revenue (Surcharge) Act, 1954.**—The Punjab Land Revenue (Surcharge) Act, 1954, had been enacted for the levy of a surcharge from the *rabi* harvest of the agricultural year 1953-54. Under the Act, every land-owner who paid revenue in excess of ten rupees was liable to pay a surcharge thereon to the extent of one quarter of land revenue if the amount payable by him as land revenue did not exceed 30 rupees, and two-fifth of the land revenue if it exceeded 30 rupees.

**Adhoc Special Assessment under Punjab Land Revenue Act, No. 6 of 1956.**—Since a very elaborate procedure was provided for carrying out the special assessment operations which were to take a number of years, it was decided to levy special assessment on ad hoc basis as a multiple of the existing land revenue with effect from *khurif* 1955.

**The Punjab Land Revenue (Special Charges) Act, 1958.**—As the surcharge levied from 1955 proved to be inadequate to meet heavy financial obligations created by various development schemes, it became necessary to augment the State Revenue in every possible manner and hence a special charge was levied under the Punjab Land Revenue (Special Charge) Act, 1958, from the *rabi* harvest of agricultural year 1957-58. The rate of special charge was based on the income-tax pattern with different slabs for different categories of land-owners. The slab rates were such that the incidence of special charge mainly fell on those who could afford to pay it. While the land-holders paying revenue ('land revenue' plus surcharge) up to Rs. 30 had been exempted from the provisions of the Act, those paying more than Rs. 1,000 were subjected to 300 per cent increase in land revenue.

**Punjab Land Revenue Act XIX of 1958.**—While the work of special assessment was in progress, a defect was observed in the Punjab Act XIII of 1952 in as much as it did not permit the levy of special assessment on land put to non-agricultural use if it was not already assessed to land revenue. In other words, the town sites escaped assessment. Accordingly, the Punjab Act XIX of 1958 was passed to provide assessment of lands except village *abadl deh* (inhabited site of village) whether or not already assessed to land revenue. Certain exemptions were also provided.

Section 48 of the Act XIX of 1958 provides that pitch of special assessment on a category and class of sites of land put to non-agricultural use in an assessment circle or part thereof shall not exceed 1/4th of the average net letting

value; or exceed 2—4 per cent of the average market value; and in the case of sites lying vacant and out of use, exceed 1 per cent of the average market value.

The net letting value is derived after making the following deductions from the present annual rent of such sites :—

- (i) fair remuneration at 6 per cent for the capital invested on building or machinery or both after deducting the depreciation on their value ;
- (ii) house tax ;
- (iii) property tax ; and
- (iv) maintenance charges not exceeding one month's gross rent.

On publication of the preliminary assessment reports, a number of representations were made to Government against the harshness of the levy. Government, therefore, took the following decisions on April 4, 1961 :—

- (i) The rate of levy at present should not be up to the maximum limit of 25 per cent prescribed in the Punjab Land Revenue (Amendment) Act, 1958 ; it should not exceed  $6\frac{1}{2}$  per cent of the estimated average net letting value. Where, however, this levy has to be made according to the market value, as provided in the Act, it should be modified also in the same proportion, as above.
- (ii) Exemption should be given to the following cases :—
  - (a) All hilly areas notified as such by Government.
  - (b) Sites on which new factories are built, for a period of 10 years (i.e. each factory will be exempted for 10 years from the start of working of the factory).
- (iii) Substantial relief should be given in the following cases :—
  - (a) Compound and courtyard areas surrounding the building and used for purposes such as flower-beds, kitchen garden, grass lawns, fruit plants, etc.
  - (b) The owner-occupied residential houses and bungalows.

To give effect to the decision No. (iii), the following proposals were formulated and approved :—

- (i) The rate of levy on owner-occupied houses and bungalows shall be  $\frac{1}{4}$ th of the rate otherwise leviable, i.e. if the building was rented.

- (ii) The rate of levy on compound and courtyard areas shall be  $\frac{1}{4}$ th of the rate charged on the building itself.

Since the general rate of levy had already been reduced from 25 per cent to  $6\frac{1}{4}$  per cent of the net letting value, the rate of owner-occupied houses and bungalows would come to  $\frac{1}{16}$ th of the original rate, and in the case of compound and courtyard areas of owner-occupied houses/bungalows, it would come to  $\frac{1}{64}$ th of the original rate.

In addition to exempting hill areas which term included sub-montane areas and factories (for a limited period of 10 years), the following exemptions were also provided :—

- (i) Use of land for purposes of a garden ;
- (ii) Use of land for purposes of an orchard ;
- (iii) Use of houses occupied for agricultural purposes or for purposes subservient to agriculture ;
- (iv) Use of land for small-scale cottage industries ;
- (v) Use of land for public , charitable or religious purposes ; and
- (vi) residential houses/bungalows in occupation of owners with an annual rental value not exceeding Rs. 300.

The work of special assessment in areas outside *lal lakir* (line to demarcate the inhabited site of a village, not assessed to land revenue), which had been started in 1955, was suspended after its completion, the amount having been realised until *kharrif* 1964 when for various reasons it was suspended.

On the enforcement of the Haryana Land-Holdings Tax Act, 1973 the above system of assessment stands repealed and the new system of assessment as defined in the new Act has come into force since June 16, 1973.

#### OTHER ENACTMENTS

A cess on commercial crops namely, cotton, sugarcane and chillies, at the rate of Rs. 4 per acre in the case of land which was irrigated by canal water and Rs. 2 per acre in the case of other land, had been levied from *kharrif* 1963 under the Punjab Commercial Crops Cess Act, 1963. Areas under commercial crops,

sown solely for domestic use up to one *kanal* in the case of chillies and 2 *kanals* in the case of sugarcane or cotton were exempt from this levy.

An additional surcharge on the land revenue at the rate of 50 per cent was levied for the development of Kurukshetra University/town vide the Haryana Land Revenue (Additional Surcharge) Ordinance No. 2 of 1967. Initially, this had been levied for one year, i.e. for *kharif* 1967 and *rabi* 1968, but it was extended for *kharif* and *rabi* harvests of the agricultural year 1968-69 according to the Haryana Land Revenue (Additional Surcharge) Act, 1969. The levy of surcharge was further extended up to 1973-74 vide the Haryana Land Revenue (Additional Surcharge) Amendment Act, 1970, but it could only be collected up to 1972-73 on account of the enforcement of the Haryana Land Holdings Tax Act, 1973.

**Haryana Land-Holdings Tax Act, 1973.**—The Haryana Land Holdings Tax Act, 1973, came into force on June 16, 1973. This Act has consolidated various levies into a single tax known as Land-Holding Tax. The levies consolidated are :

- (i) Surcharge, under the Punjab Land Revenue (Surcharge) Act, 1954;
- (ii) Special Charge, under the Punjab Land Revenue (Special Charges) Act, 1958 ;
- (iii) Cess on Commercial Crops, under the Punjab Commercial Crops Cess Act, 1963 ; and
- (iv) Additional Surcharge, under the Haryana Land Revenue (Additional Surcharge) Act, 1969.

The State Government took the view that the collection of these levies had become cumbersome not only for the revenue agency but also for the cultivators. To meet this situation the Haryana Land-Holdings Tax Act, 1973, consolidated the above 4 levies into a single tax known as the Land-Holding Tax. However, the Land-Holding Tax shall not be levied and charged on land which is liable to special assessment under section 59 of the Punjab Land Revenue Act, 1887, or the Punjab Land Revenue (Special Assessment) Act, 1955. Further, during the period the above tax is levied and charged, the land shall not be liable to payment of land revenue by way of general assessment under the Punjab Land Revenue Act, 1887, or the payment of local rate under the Punjab Panchayat Samitis and Zila Parishads Act, 1961. The Act brings out a concept of holding on the basis of a family rather than the individual as a unit for the purposes of imposition of tax and provides for graded taxation on the basis

of holding size. The present rates of land tax are as under:

Class of land (specified in Schedule I) comprising the land holding	Rate of tax
I	(a) Seventy paise per 0.05 hectare for the first one hectare ; (b) One rupee per 0.05 hectare for the next four hectares; and (c) One rupee and thirty-five paise per 0.05 hectare for the remaining land.
II	(a) Sixty paise per 0.05 hectare for the first one hectare ; (b) Ninety paise per 0.05 hectare for the next four hectares ; and (c) One rupee and twenty paise per 0.05 hectare for the remaining land.
III	(a) Forty paise per 0.05 hectare for the first one hectare ; (b) Fifty paise per 0.05 hectare for the next four hectares ; and (c) Sixty paise per 0.05 hectare for the remaining land.
IV	(a) Twenty-five paise per 0.05 hectare for the first one hectare ; (b) Forty paise per 0.05 hectare for the next four hectares; and (c) Fifty paise per 0.05 hectare for the remaining land.
V	(a) Ten Paise per 0.05 hectare for the first one hectare ; (b) Fifteen paise per 0.05 hectare for the next four hectares ; and (c) Twenty paise per 0.05 hectare for the remaining land.

The Bhiwani district, which was formed on December 22, 1972, comprises the following assessment circles :—

1. Eastern Haryana, 2. Western Haryana, 3. Amrain Bagar 4. Bahl Siwani Bagar, 5. Tal Awal, 6. Tal Doem, 7. Chak Nehri, 8. Chak Barani 9. Chak Bagar, 10. Loharu Bagar and 11. Chak Pasikoh

The tahsilwise classification of lands in different assessment circles is<sup>1</sup> :

Tahsil	Classes and kinds of land					
	Assessment Circle	Class I	Class II	Class III	Class IV	Class V
	2	3	4	5	6	7
Bhiwani	1. Eastern Haryana	(i) Nehri (ii) Chahi Nehri	(i) Chahi (ii) Abi	unirrigated	—	Banjar, Kallar, Thur and Sem
	2. Western Haryana	—	(i) Chahi (ii) Nehri (iii) Chahi Nehri	—	unirrigated	Banjar, Kallar, Thur & Sem
	3. Amrain Bagar	—	Do	—	—	Unirri- gated, Banjar, Kallar, Thur & Sem
	4. Tal Awal	—	Do	(i) Dakar Barani (ii) Rosli Barani	—	Bhud, Banjar, Kallar, Thur & Sem
	5. Tal Doyam	—	(i) Chahi (ii) Nehri (iii) Chahi Nehri (iv) Abi	Do	—	Do
Bawani Khera	1. Western Haryana	—	(i) Nehri (ii) Chahi	—	unirriga- ted	Banjar, Kallar, Thur & Sem
	2. Bahl Siwani Bagar	—	(i) Chahi (ii) Nehri (iii) Chahi Nehri	—	—	unriiga- ted (Tal, Tibba) Banjar, Kallar, Thur & Sem

1. Source : Deputy Commissioner, Bhiwani. (The classification of land given here is different from that given in the Haryana Land Holdings Tax Act, 1973. Amendment to this effect has been proposed to the Government by the district authorities.)

1	2	3	4	5	6	7
	3. Barani (From Hansi tahsil)	Nehri	(i) Nehri (ii) Chahi (iii) Chahi Nehri	—	unirriga- ted (Tal, Tibba)	Banjar, Kallar, Thur & Sem
	4. Nehri (from Hansi tahsil)	Do	Do	—	Do	Do
	5. Nehri (From Hansi tahsil)	Do	(i) Nehri (ii) Chahi	unirri- gated (Tal)	unirri- gated (Sailab)	unirriga- ted (Tibba), Banjar Kallar, Thur & Sem
	6. Barani (From Hansi tahsil)	Do	Do	—	unirrigated (Tal & Sailab)	Do
	7. Bagar	Do	Do	—	Do	Do
Dadri	1. Tal Awal	—	(i) Chahi (ii) Nehri (iii) Chahi Nehri	(i) Dakar (ii) Rousli	—	Bhud, Banjar, Kallar, Thur and Sem
	2. Tal Doem	—	Do	Do	—	Do
	3. Chak Tibba	—	Do	Barani	—	Do
	4. Tahsil Khas	—	(i) Chahi I (ii) Chahi II	—	Rousli I Rousli II	Bhud, Banjar, Kallar, Thur and Sem
	5. Pasikoh	—	—	Chahi I Chahi II	Do	Do
Loharu	1. Loharu Bagar	—	(i) Nehri	—	—	unirri- gated (Tal, Tibba), Banjar Kallar, Thur and Sem

1	2	3	4	5	6	7
	2. Amrain Bagar	—	Do	—	—	Do
	3. Bahl Siwani Bagar	—	Do	—	—	Do
	4. Pasikoh	—	—	Chahi I Chahi II	Rousli I Rousli II	Bhud, Banjar, Kallar, Thur and Sem

## COLLECTION OF LAND REVENUE

When parts of the district (except the Loharu and Dadri areas) came under the direct control of the British in the beginning of the 19th century, the assessment and collection of revenue was not in a good order. During the early settlements, which were very rough and ready proceedings, Sadar Malguzars were engaged for a *patti* or an estate and they were made responsible for the payment of cash assessment. Sadar Malguzars, in turn were allowed to make such arrangements as they could for collection for their co-parceners. The most drastic process known to the Revenue Code for this area of the North-Western Provinces was constantly and indiscriminately applied when villages fell into arrears, and the abuses of the sale law became a scandal for the administration. If the Sadar Mulguzar was in default, the whole *patti* or estate for which he was engaged was put to auction, and all private rights of ownership annulled in favour of the purchaser who was very frequently the Tahsildar or one of his underlings. The rule applicable to sales for arrears of revenue appears to have been extended not only to the sales of estate under decrees of court for private debts, but even to the private transfers of the Sadar Malguzars. The powerful machinery of Government was thus rapidly breaking up communities which had even survived the crushing exactions of the petty rulers which the British had replaced. The extent of the evil may be gauged by the extraordinary nature of the remedy applied with very partial success in 1821. In that year the Rolt Mechanizee Commission was appointed with power to annul, where equity required it, any public or private transfer of land which had taken place before September 13, 1810. The Regulation of 1822, based on the proposals of the Commission, swept away the worst feature of the sale law.

Under the first regular settlement, Lambardars were required to collect land revenue from concerned communities of land-owners. There were Lambardars, one to every 50 land-owners, when the revised settlement was taken up

by Fanshawe. All the Lambardars wherever possible, were appointed headmen to compose the claims of rural claimants in the regular settlement. Thuladars, who were appointed representatives chosen by the people in their own councils as distinct from the Lambardars who were only appointed by the Government, got themselves recorded as Lambardars and so obtained hereditary status and some remuneration.

The Zaildari system was introduced in the Settlement of 1879 to assist Lambardars, in the realization of revenue arrears. The Ala Lambardars who were also appointed in 1879 proved to be a failure and in 1909 it was decided to do away with them gradually, and with the beginning of the third settlement vacancies were not filled. In their place, it was decided to create *sufedposhwans*. The Zaildars and *Sufedposhes* supervised the collection of land revenue. They were paid from a portion, usually one per cent of the land revenue, which was set aside for the purpose. The agencies of *zaildari* and *sufedposhi* were abolished in 1948, revived in 1950, but again abolished in 1952.

Now only Lambardars are responsible for the revenue collection on charged at the rate of 5 per cent of the land revenue. In case the Lambardar is unable to collect the land revenue, he makes a written petition to the Tahsildar who helps him in effecting recovery. The Total number of Lambardars in the district on March 31, 1975 was 1,603 (tahsil Bhiwani 309, tahsil Bawani Khara 161, tahsil Dadri 828 and tahsil Loharu 305).

The system of collection of land revenue in Loharu areas remained different. The State used to appoint for each village an *Ijaradar* or Contractor who undertook to pay the stipulated amount as revenue. The agreement was made solely with *Ijaradar* who distributed the demand over the different holdings in the village. The *Ijaradar* was really the headman of the village, his post was hereditary and he belonged to the oldest and most influential family in it. The *kharif* harvest only was assessed to revenue. The demand was collected in three instalments payable at Dussehra, Diwali and Holi. The third instalment was only for arrears from defaulters, and generally the whole demand was realised between October and December.<sup>1</sup>

Nothing is known about the system of collection of land revenue that prevailed in the past in the Dadri area. It has been stated in the *Phulkiyan States Gazetteer, 1904*<sup>2</sup>, that the Dadri territory, containing 124 villages with

1. (i) *Loharu State Gazetteer, 1904*, p. 15.

(ii) *Ibid.*, p. 15.

2. *Ibid.*, p. 315.

a revenue of Rs. 1,03,000 per annum, was conferred upon the Raja (Sarup Singh of Jind) by the British Government in 1860. Nineteen villages in the Dadri tahsil adjacent to the *ilaga* of Badhwana were purchased by the Raja for Rs. 4,20,000 yielding a revenue of Rs. 21,000 per annum.

#### REVENUE ADMINISTRATION AND LAND RECORDS

The unit of revenue administration is an estate which is usually identical with the village. Each of them is separately assessed to land revenue and has a separate record of rights and register of fiscal and agricultural statistics. All its proprietors are by law jointly responsible for the payment of land revenue, and in their dealings with the Government they are represented by one or more Lambardars. Estates are grouped into *patwar* circles each of which is under the charge of a Patwari. About 15 to 20 of these circles form a charge of a Kanungo whose duty is to supervise the work of Patwaris.

The district has been sub-divided into tahsils, Kanungo circles, Patwar circles and revenue estates as follows :—

Tahsil	Number and names of Kanungo circles	Number of patwar circles in each Kanungo circle	Number of revenue estates in each Kanungo circle
1	2	3	4
Bhiwani	1. Bhiwani	13	23
	2. Chang	14	19
	3. Kairu	18	32
	4. Tosham	15	30
	5. Jui Kalan	11	21
	Total :	71	125
Dadri	1. Dadri	19	49
	2. Sanwar	19	41
	3. Jhoju Kalan	17	44
	4. Badhara	15	38
	Total :	70	172

1	2	3	4
Loharu	1. Loharu	21	77
	2. Bahl	20	42
	Total :	41	119
Bawani Khera	1. Bawani Khera	19	21
	2. Mundhal Khurd	18	16
	3. Siwani	18	21
	Total :	55	58
Total (for the district)	14	237	474

The following staff in the tahsils attend to revenue work :—

Tahsil	Number of Tahsil- dars	Number of Naib- Tahsil- dars	Number of office Kanungos	Number of Kanun- gos	Number of Patwaris	Number of Assis- tant Patwaris
Bhiwani	1	2	1	5	71	—
Dadri	1	2	1	4	70	—
Loharu	1	1	1	2	41	—
Bawani Khera	1	—	1	3	55	—
	4	5	4	14	237	—

The head of the revenue administration is, of course, the Collector (Deputy Commissioner). He is a steward of the State and is bound to respect and preserve from encroachment every private right in the soil which has been created or confirmed by the State. Where the revenue has been fixed for a term only, he is not only to collect it but also to look forward to a time when it will be revised and hence he is to record, in a systematic manner, statistical

information which will facilitate its equitable re-assessment. He must ensure and assist in the measures to prevent damage to crops from causes which are in any degree controllable by man. He must encourage and assist in every effort made by a right-holder for the development of his estate. As a measure of decentralising the revenue work, the powers of Collector have been delegated to the Sub-Divisional Officers.

The Tahsildar is an important functionary and is in charge of the tahsil for revenue work including revenue judicial work. He has to control the patwar and kanungo agency, he has to collect revenue punctually, to point out promptly to the Collector any failure of crops or seasonal calamity which renders suspension or remission necessary and to carry out within his own sphere other duties connected with land revenue administration. He is a touring officer and thus provides opportunities to deal, on the spot, with partition cases and other matters connected with the appointment of Lambardars, lapses of land revenue assignments, etc.

The Patwari is an inheritance from the village system of old days.<sup>1</sup> He is appointed for a circle consisting of one or more villages. Besides the proper maintenance of records, the Patwari is required to report to the Tahsildar any calamity affecting land, crops, cattle or the agricultural classes and to bring to his notice alluvial and diluvial action of rivers, encroachments on Government lands, the death of revenue assignees and pensioners, progress of works made under the agricultural loans and similar laws, and the emigration or immigration of cultivators. He undertakes surveys and field inspections, aids in other Government activities like distribution of relief, etc., prepares the *bachh* (distribution of revenue over holdings) papers showing the demand due from each land-owner to the village *jama* (land revenue demand). When revenue collections are in progress, he must furnish all information that may be required to facilitate the collections. He himself is not permitted to take any part in the collection of the revenue except when any Lambardar refuses to accept the *dhal bachh* (total demand from each land-owner) and no immediate alternative arrangement can be made.

The Patwari is under the immediate supervision of a circle supervisor known as Kanungo who has been functioning since medieval times. The Kanungo is responsible for the conduct and work of Patwaris. He constantly moves about his circle, supervising the work of Patwaris, except in the month

1. Under section 3 of the Punjab Land Revenue Act, 1887, he was 'Village Officer' and was paid from the village officers' cess, but in 1906 (vide Punjab Government, Department of Revenue and Agriculture/Revenue notification Nos. 268 and 269, dated November 22, 1906) the liability of the land-owner for the payment to Patwaris was abolished.

of September when he stays at tahsil headquarters to check *jamabandis* received from Patwaris.

The office Kanungo is the Tahsildar's revenue clerk. His chief work is the maintenance of the statistical revenue records. He has also the charge of the forms and stationery required by Patwaris, keeps the account of mutation fees, records the rainfall and maintains the register of assignees of land revenue and other miscellaneous revenue registers. He is the custodian of all the records received from the Patwaris and a well ordered Kanungo's office is an important efficiency factor in the revenue management of a tahsil.

At district headquarters, there is a District or Sadar Kanungo assisted by a Naib Sadar Kanungo. The Sadar Kanungo is responsible for the efficiency of Kanungos and should be in camp inspecting their work for at least 15 days in every month from October to April. He is the keeper of all records received from Kanungos and Patwaris. He maintains with the help of his assistants, copies of the prescribed statistical registers for each assessment circle, tahsil and the whole district. The responsibility of Tahsildar and Naib-Tahsildars for the inspection and correctness of the work of Kanungos and Patwaris is, however, not affected by the duties of the Sadar Kanungo.

#### LAND REVENUE AND SPECIAL CESSES

##### Land Revenue/Land-Holding Tax

The details of income from land revenue/land tax and suspensions during 1972-73 to 1976-77 as shown below indicate that land revenue continued to be suspended on account of drought to provide relief to the farmers :

Year	Demand			Recovery	Suspension	Balance
	Previous	Current	Total			
	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
1972-73	1,37,058	5,02,776	6,39,834	1,52,621	4,36,290	50,923
1973-74	4,87,213	1,43,773	6,30,986	4,79,040	73,779	78,167
1974-75	1,48,643	4,52,431	6,01,074	2,24,953	2,70,397	1,05,724
1975-76	3,76,121	16,045	3,92,166	3,14,810	1,869	75,487
1976-77	77,356	2,11,771	2,89,133	2,06,571	—	82,562

**Special Cesses**

The following cesses are imposed on land-owners :—

**Village Officers' Cess.**—This cess used to include Patwari cess also. In the earlier settlements, a normal rate for the Patwari cess was considered to be 6 pias per rupee of land revenue, equivalent to a surcharge of  $3\frac{1}{2}$  per cent, an additional  $\frac{1}{4}$  or  $\frac{1}{2}$  per cent being taken on account of Patwari's stationery. Later on it was found impossible to meet the expenditure with so light a cess, and the rate was increased,  $6\frac{1}{4}$  per cent being commonly charged. The Patwari cess was remitted in 1906 and the village officers' cess was reduced to 5 per cent on the land revenue; 1 per cent in addition was charged for the chief headman, if there was one. At present only *pachotra*<sup>1</sup>, 3 per cent of the land holding tax, is charged as the village officers' cess.

**Local Rate.**—This has grown from small beginnings. It was usual in early settlements to levy a road cess at 1 per cent of the land revenue. Subsequently, an education cess amounting to  $\frac{1}{2}$  per cent was added. But by the Punjab Local Rates (XX) Act of 1871, a local rate amounting to  $6\frac{1}{4}$  per cent on land revenue was imposed. This local rate was raised by the Punjab Local Rates (V) Act, 1878 from  $6\frac{1}{4}$  per cent to  $8\frac{1}{2}$  per cent for providing relief to the famine stricken people. With the passing of the Punjab District Boards Act, 1883, the road, education and postal cesses were merged into the local rate, and the legal limit of the rate was raised to  $12\frac{1}{4}$  per cent of the land revenue and owners' rate. The rate was reduced to  $8\frac{1}{2}$  per cent on April 2, 1906<sup>2</sup>, as a result of the abolition of the famine cess.

In 1919, the local rate was raised to  $10\frac{3}{4}$  per cent of the land revenue. This was further increased to  $12\frac{1}{2}$  per cent in January 1945,  $18\frac{1}{2}$  per cent in June 1945, and  $31\frac{1}{2}$  per cent in 1950. In 1954, the Punjab Government raised the local rate to 50 per cent of the land revenue and owners' rate<sup>3</sup>. The following table shows the amount of local rate collections during 1973 to 1977 :—

Year ended <i>Rabi</i>	Local rate collection
	(Rs.)
1973	3,88,573
1974	6,26,953
1975	6,05,784
1976	—
1977	—

1. Prior to the enforcement of the Land-Holdings Tax Act, 1973, the *Lambardar* was paid *pachotra* at the rate of 5 per cent of the land revenue. Since various levies have been consolidated into land-holdings tax, the rate of *pachotra* has been fixed at 3 per cent of the new tax.

2. Vide Notification No. 87, dated April 2, 1906.

3. Vide Punjab Local Government Department Notification No. 3605-LB-54/18,638, dated August 16, 1954.

**Water Rates.**—Water rates (occupier rates) are levied on the area irrigated during each crop under the Northern India Canal and Drainage Act, 1873. The rates were revised a number of times and final revision took place from *rabi* 1949. The rates were slightly reduced on wheat and grain crops in 1953-54. The income from the water rates during 1972-73 to 1976-77 has been as follows :—

Year	Income (Rs.)
1972-73	10,37,558
1973-74	17,90,796
1974-75	18,04,388
1975-76	68,89,521
1976-77	53,74,005

**Betterment Charges.**—Betterment charges are levied under the Punjab Betterment Charges and Acreage Rates Act, 1952. This is levied on the areas served by irrigation projects covered under the Act. The levy is to cover the cost of the unproductive portion of these irrigation projects. The income from the levy during 1972-73 to 1976-77 has been as follows :—

Year	Income (Rs.)
1972-73	10,43,925
1973-74	15,47,289
1974-75	17,72,942
1975-76	1,99,087
1976-77	55,174

#### LAND REFORMS

The land system in the State reveals that there were 3 parties who shared rights in land, viz. the State, the proprietor and the tenant. The long standing interest of the State lay in its claim to a share of the produce of the land from its cultivators.

In the past, as the area was famine stricken, the land had little value. In scarcely any case did the history of right in land go back further than to the social upheaval which was caused by *san chalisa* (Sambat 1840) famine. The study of the growth of landed rights in the case of the four southern tahsils of the then Hisar (Hissar) district, of which the present Bhiwani and Bawani Khara tahsils were a part, is given in the *Hisar District and Loharu State Gazetteer (Hisar District)*, 1915, as under :

"Their ordinary course of development in a typical *bhayachara* village would be much as follows. Previous to the epoch of the *san chalisa*, village communities were very sparsely scattered over the area of the four southern tahsils at long distances from each other. The inhabitants of any one village would be mostly, if not entirely, of the same tribe and clan, and their principal occupation would be pasture. Each separate household or family would break up and cultivate what little land was required for its sustenance without interference from any other inhabitant, the cultivation being in scattered patches round the inhabited site. The demand of the State, which was of an extremely fluctuating character, was distributed over land or over cattle, or partly over one and partly over the other. Where the demand was taken in kind at a fixed share, each cultivator paid such share of his produce. As often as not the State was forestalled in realizing its demand by a band of marauding Pachhadas or Ranghars or Patiala Sikhs.

"The burdens attaching to the possession of land were under such circumstances more apparent and obvious than the advantages, and the land had, in consequence of this and also of the unlimited area available, no market value, and sales or alienations were of course unknown.

"Cultivators were constantly throwing up their holdings in seasons of scarcity and moving off to places where conditions were more favourable and marauders less plentiful. The difficulty under such circumstances was of course to get sufficient land cultivated to pay the constantly fluctuating demands of the State and of the wandering freebooters. Up to this period nothing of the nature of landed rights as between individuals had come into existence though their germ was to be found in the more or less hazily recognised right of the corporate community to the lands adjacent to the homestead, which, owing to the great distances between village and village, were in no way defined or demarcated.

"Such was the state of things probably when the *san chalisa* famine broke up on the district. Its immediate and direct effect was to overwhelm and scatter all but the strongest and oldest village communities, and these were of course

much reduced by the emigration of individuals. The inhabitants of the smaller villages in many cases took refuge in the larger villages, more with a view to escape the raids marauders than to escape the famine. The ultimate effect of the famine was to reduce the four southern tahsils of the district to a practically uninhabited waste, the battle ground of contending tribes of freebooters.

"In this state the district continued for several years, but shortly before the first *de facto* establishing of British authority in 1810, the deserted waste began to be very slowly recolonized. In many cases the old inhabitants returned to their old sites and repossessed themselves of their corporate lands, and other new villages were settled, or old sites occupied by entirely new immigrants mostly from the west. All these communities were for the most part self-cultivating, and there was, as before, little or no idea of individual rights in land as opposed to the corporate rights of the village community generally. Each man cultivated what land he needed without reference to any one else, and the common expenses of the village, including the regular or irregular demand of the immediately ruling power, were distributed over the brotherhood, either according to land cultivated or number of cattle or any other method thought applicable. As yet individual rights in land had not appeared, and the corporate rights of the community had not taken any definite shape.

"Such was the state of affairs when British power appeared on the scene. A revenue assessment, whatever form it may have taken, was the primary agent in inducing that process of effervescence and evaporation out of which have crystallized the rights with which we are now familiar; and the process was of course aided by the greater security consequent on established rule.

"The first, and perhaps immediate result of the advent of a settled Government was the founding of numbers of new villages. Considerable areas were leased by Government to individuals in which to found villages and settle cultivators, and many old village sites, which had lain waste and deserted since the *chalisa*, were treated in a similar manner. Many villages were farmed to individual members of the commercial classes for arrears which accrued in the payment of the very heavy assessments which were imposed in the early years of our rule; and a not inconsiderable number of villages were transferred by sale or alienation by the original cultivators themselves to individuals.

"The persons who thus obtained a position of authority and influence in these villages came gradually to be treated as the proprietors of the soil, and of course realised profits in the shape of rent from the actual cultivators, either settled by themselves, or who had been in cultivating possession at the time

of the farm or transfer and had been sunk to the level of their tenants or, as they were called, *boladars*. The development of tenant right will be noticed below.

"The farmers, lessees, etc., of such villages having thus acquired the position of proprietors were so recorded for the first time in the settlement of 1840-41, and the tenures of the estates owned by them were, and at present generally are, of the type known as *zamindari*, communal or simple, and *pattidari*, in the latter of which each proprietor's interest in the common income and assets of the villages is measured by ancestral shares. The fact that a large number of the present *zamindari* tenures originated in farms given by Government on account of the accrual of arrears is shown by the fact that even at the present time this class of tenure is described in the common speech of the countryside as the *kadar* or farm.

"In addition to the above a large number of old and deserted villages were resettled by the original holders whom the advent of settled Government induced to return to their ancient abodes, and in these together with those which had never been entirely deserted by the former holders, numbering about 150, a development of rights, both corporal and individual, commenced on lines analogous to those noticed above. In such villages the corporate rights of the cultivating brotherhood, as opposed to the individual rights of a sole farmer or lessee, were the first to come to the surface. Land was plentiful, and each household in the village could appropriate and cultivate as much as it needed without pressure on the other members of the community, but no idea of individual proprietary right in a specific plot, carrying with it the power of alienation or transfer as against the other members of the brotherhood, had yet sprung into existence. So far as any idea of proprietary right existed, such a right was vested in the brotherhood generally, and each member, or rather each separate household or family, paid a share of the Government demand proportional to the area of the village lands actually cultivated by it from year to year.

"Such was the origin of the tenure which is now classed as *bhayacharah*, in which each proprietor has an interest in the village or sub-division of the village proportional to the area of land held by him in separate proprietary right.

"In connection with the early stages of the development of the *bhayacharah* tenure it will be useful to notice the system known as *chaubacha*. It was a method formerly in vogue for the distribution of the Government demand, and its special feature was that it aimed at including in the distribution, not only the actual cultivators of land, but also the non-cultivating members of the community, such as the Bania and the village menials.

"In order to effect this object, the land (*dharti*) was not made the sole basis of distribution but a rate was also levied upon every head of cattle (*ang-hoof*), upon every house (*kudi*), and upon every male head of the population (*pagri tagri*—the cotton thread worn round the waist by boys.) It was in fact a combination of four rates. Given the total Government demand for the year, it was divided, according to the exigencies of the season, into four parts, each of which was raised by its own rate, one by a rate upon land actually cultivated in the year, another by a rate on cattle, another by a rate upon the houses, and the fourth by poll rate. The object to be gained by this arrangement was that no one might escape altogether from contributing to the revenue, and yet that the greater share of the burden should fall upon the land. Thus, while the village shop-keeper and the village artisan fell under the two latter rates, only the owner of land fell under all four. This method was introduced into the Hissar District during the currency of the first ten year's settlement (1816-1825) by Mr. Fraser, the Collector, in order, as he thought, to facilitate the collection of the revenue. There was, however, no fixed rule for regulating the proportion of the several rates; but each year, according as the season was good or bad, the amount to be levied by rate upon the land was increased or diminished according as the village authorities might determine, the other rates decreasing or increasing in proportion. This naturally gave rise to much injustice and oppression towards the weaker members of the community. The subsequent development of the *chahabcha* system will be noticed below.

"To turn again to the development of landed rights in the brotherhood or *bhayacharai* villages. In process of time, as the cultivating brotherhood became more attached to their village lands and less ready to leave them in season of difficulty, they called in and settled cultivators of different tribes from the surrounding States, especially those of Rajputana, which offered then an almost inexhaustible field for such recruitment. The object of the step was to increase the area under cultivation, and thereby to lessen the burden of the State demand on each individual member or household of the community. Such new recruits were gladly welcomed and as *bhumbhai* (earth brothers) practically admitted to all privileges enjoyed by the original members of the cultivating brotherhood, and they contributed to the village *bach* or revenue distribution on the same as the latter. But the difference in origin appears not to have been lost sight of. In many cases village menials such as Khatris, Kumhars and Chamars were admitted to the same status as these immigrants.

"In addition to the above there were in the brotherhood villages certain cultivators not included among the original inhabitants of the village nor among subsequent immigrants admitted to the brotherhood, who, while they generally

contributed to the village *bach* on the same terms as other cultivators, were not regarded as members of the brotherhood, but cultivated as *boladars* or tenants of the latter, in its corporate capacity. Here then we find the idea of the corporate right of the community emerging in distinct shape, to which the first definite recognition was given by the definition and demarcation of village boundaries at the revenue survey of Haryana which commenced in 1837.

"Meanwhile, however, landed rights as between individual household or families of the cultivating brotherhood were slowly springing into existence. Each distinct household or family of the community would confine its annual cultivation to more or less the same portion of the village lands or extend it around some particular spot, and its claim to cultivate there as against other members of the community would gradually come to be recognized by the other members and perhaps enforced in the village council (panchayat) : but to this right there would be attached no idea of a power of alienation outside the brotherhood. If any cultivating family threw up its lands they would revert to the brotherhood generally. Such were the somewhat indefinite ideas as to proprietary right prevailing prior to the first Regular Settlement of 1840-41.

"The settlement crystallized these ideas, perhaps prematurely into a definite legal shape and turned their development into a definite channel.

"In the case of the descendants of the original settlers or of immigrants who had been, as described above, subsequently admitted to the brotherhood, the Settlement Officer as a general rule conferred full and separate proprietary rights on each distinct family or household in so much of the village lands as each such family or household held in separate cultivating possession, while this area also measured the interest of each in the common waste land of the village. The descendants of the original settlers, or the member of their household who were termed *bisvathdars*, and also those of the immigrants subsequently admitted to the brotherhood, who were termed *kadim kirsans*, were thus put on practically an exactly similar footing, and the proprietary right in the village lands was vested in them, a portion in severalty and a portion jointly.

"The *boladars*, who have been mentioned above in connection with *bhayacharah* villages, were given the status of tenants in the Settlement ; they will be noticed in greater detail below. At the Settlement of 1840-41 landed rights had thus developed to the extent that each family or household had a recognized right to cultivate certain portion of the village lands as against other families.

"In many *bhadyacharah* villages, however, the development had been marked by a stage intermediate between the corporate right of the community as a whole and the evolution of the rights of the family or household. The original founders of the village were few in number, and the different families descended from one such founder would in many cases be related to each other by closer ties than to the other families of the village. They would occupy the same portion of the village homestead and would cultivate adjacent portions of the village lands, and would, as their numbers increased, in course of time develop into a corporate body inside, and subordinate to the entire body of the village community. Such a division of the village is called a *pana* or *thula*, and is common in all *bhadyacharah* villages to the present time. The development of the distinct rights of the family was a stage subsequent to the development of the *panas* or *thulas*. In other cases division into *panas* or *thulas* has been caused by the admission of a body of new arrivals of a tribe or clan, distinct from that of the original settlers, who have on arrival been allowed to settle and cultivate in some portion of the village lands, and a distinct *pana* has thus at once come into existence.

"It has been shown above that many if not most of the villages now held in *pattidari* tenure originated in a lease or farm to certain individuals, but in not a few instances this tenure is found in villages which have been founded in groups of nearly related individuals of agricultural tribes. Some of the older Pachhada villages in the Fatehabad Tahsil are thus held, and the fact that these people are but little addicted to cultivation, and that but little of the area of their villages was till recent years cultivated, probably compelled them to preserve carefully the memory of the original shares of the founders and of the extent to which they were modified by the multiplication of families, as a measure of the interest of each family in the common income and property of the village. As would be expected the idea of the landed rights of individual families did not develop so early in villages of this type as in the villages of *bhadyacharah* type.

"In some of the latter such rights had not become distinct enough even at the Settlement of 1840-41 to enable the Settlement Officer to convert them into separate proprietary rights, and the distribution of revenue in these villages continued on the basis of area actually cultivated from year to year instead of on the basis of land owned, as became the practice in villages in which proprietary or *biswahdari* rights had come to be recognized.

"Such was the point of development to which proprietary rights in land were brought by the Settlement operations of 1840-41. The subsequent development proceeded on the lines of increasing disintegration of the proprietary

group, combined with increased distinctness in, and a clearer appreciation of, the value of proprietary rights in proportion as these rights themselves became more valuable in consequence of the limitation for the first time of the State demand to a moderate amount and of the increased value of agricultural produce and the increasing development of the district. The curtailment of the right of the *kadim kirsans* will supply a good instance of this.

"Soon after the Settlement of 1840-41 the *biswaddars* began to understand the effect on their interest of the grant of equal proprietary rights to *kadim kirsans* and a struggle ensued in which, after special enquiry, Government laid down that the *kirsan kadims* had no claims to participate in a partition of the common lands of a village, and it was subsequently held judicially that they could not claim to participate in the village income arising from grazing fees. Finally in 1860, the Punjab Government ruled that the *kadim kirsans* must be held to be *malikan kabza*, i.e., absolute proprietors of land actually held by them in severalty without any claim to a share in the common land or common income of the village.

"Although at the Settlement of 1840-41 the separate proprietary rights of individual cultivating families were for the first time fully recognized, still many villages continued to be held jointly by the brotherhood. Since then, as noticed above, such proprietary bodies, and the smaller proprietary bodies, such as joint families or households have all been undergoing a process of subdivision, with the result that the number of separate proprietary groups has gradually very largely increased. The process is certainly not yet at an end, and where such a group is still joint, the shares regulating the interests of the different individuals within the group are jealously preserved to such an extent indeed that in many cases where one member cultivates more than his share of the joint land, he pays not only the Government demand on the excess land but also a *malikana* in the shape of rent to the other members. In many villages this practice is in force in the case of the cultivation of the *shamilat* or village common land of the village by a single member or family of the village brotherhood but here again the tendency for what is legally mere cultivating possession to ripen into something of the nature of a right to possession, in the common opinion of the village, is apparent, and areas of common land so cultivated (*hissadari kasht*) are, where no *malikana* is paid, regarded as little less than the absolute property of the cultivating brother".<sup>1</sup>

In the Jind State, which included the Dadri tahsil, in most villages the land-holders had been classified as proprietors (*malikan* or *biswaddaran*). In

1. *Hisar District and Lohara State Gazetteer (Hisar District)*, 1915, pp. 195-202.

some villages the cultivators had hereditary cultivating rights, and were called *muzarian-i-maurusi*. They were not deemed to have any proprietary rights, but paid a fixed rent in cash or grain as *malikana* to the owner. The owner had this further advantage, that he obtained possession of the land of his hereditary cultivator in the event of his death without male issue or next of him within three generations, or if he absconded, and had the right to cut trees on his holding for his dwelling house or for agricultural implements, but not for sale. In the villages belonging to the Sardars, who held the position of *biswadars*, the tenants (*muzarian-i-ghairmaurusi*) had no hereditary cultivating rights, and they cultivated at the will of the owners, who could eject them whenever they chose, after a harvest, unless they were admitted to the *maurusi*.<sup>1</sup>

The number of villages held on each of the main forms of tenure in the then Dadri tahsil were :<sup>2</sup>

<i>Zamindari Wahid biswadari</i>	6
<i>Pattidari</i>	1
<i>Bhaichara</i>	177
Total :	184

Prior to the Settlement of 1911, the Loharu State had never acknowledged formally the rights of ownership of the cultivators over their lands, although in practice men were allowed to remain in possession of fields their fathers held. The rights of ownership were conferred by the Durbar and regular records were kept in the tahsil.

No material change had occurred in the system of land holdings during the first half of the 20th century. The tenants were mainly occupancy and tenants-at-will. The position changed after Independence when Government decided to introduce land reforms. The landlords were restive fearing that they would be deprived of the land which had been in their possession for years. They started bringing these lands under direct management. They also began to partition their lands or transfer these in the names of relatives and friends with a view to reducing the areas of their holdings. This resulted in harassment to the tenants whose position became shaky. Their lot was an aim for improvement in pursuance of the Government policy of 'land for the tiller' by coinciding ownership with the actual tiller. To give effect to this policy of

1. *Phulkian States Gazetteer (Patiala, Jind and Nabha)*, 1904, pp. 314-15.

2. *Ibid.*, p. 314.

abolition of intermediaries and regulation of tenancy of agricultural lands, the Government enacted numerous legislation.

Before the formation of the Bhiwani district on December 22, 1972, the areas now comprising the Dadri tahsil were a part of the Mahendragarh district which had earlier been a part of the PEPSU (Patiala and East Punjab States Union). Thus the laws enforced in PEPSU were applicable to this part of the district. The remaining areas (i.e. other than the Dadri tahsil) of the Bhiwani district were in the Hisar district which had then been a part of the Punjab. The following two sets of legislation were applicable in these areas of the district :—

#### **Punjab Laws**

1. East Punjab Utilisation of Lands Act, 1949
2. Punjab Abolition of Ala Malikiyat and Talukdari Rights Act, 1952
3. Punjab Occupancy Tenants (Vesting of Proprietary Rights) Act, 1952
4. Punjab Security of Land Tenures Act, 1953
5. Punjab Bhudan Yagna Act, 1955

#### **Pepsu Laws**

1. Pepsu Abolition of Ala Malikiyat and Talukdari Rights Act, 1954
2. Pepsu Occupancy Tenants (Vesting of Proprietary Rights) Act, 1954
3. Pepsu Tenancy and Agricultural Lands Act, 1955
4. Pepsu Bhoodan Yagna Act, 1955

Two more laws, the Punjab Resumption of Jagirs Act, 1957 and Punjab Village Common Lands (Regulation) Act, 1961, were enacted after the merger of PEPSU with Punjab.

Under the East Punjab Utilisation of Lands Act, 1949, the Government enforced the utilisation of every inch of available cultivable land for growing more food and other essential crops. A notice to take over the land is served on every land-owner who allows his land to remain uncultivated for 6 or more consecutive harvests and the land thus taken over is leased out to others for a term ranging from 7 to 20 years, priority being given to Harijans. Under the provisions of this Act, however, no land was taken over in this district.

Under the Punjab Abolition of Ala Malikiyat and Talukdari Rights Act,

1952, and the PEPSU Aboilition of Ala Malikiyat and Talukdari Rights Act, 1954, all rights, title and interest of an *ala malik* in the land held under him by an *adnat malik* were extinguished and the *adnamalik* was required to pay compensation to become the complete owner. No such class in fact existed in this district.

The Punjab Occupancy Tenants (Vesting of Proprietary Rights) Act, 1952, and the Pepsu Occupancy Tenants (Vesting of Proprietary Rights) Act, 1954, declared all the occupancy tenants as the owners of the land.

The main purpose of the Punjab Security of Land Tenures Act, 1953, is to (i) provide a 'permissible area' to a land-owner/tenant which he can retain for self-cultivation, (ii) provide security of tenures to tenants by protecting them against ejectment, (iii) ascertain surplus area and secure resettlement of ejected tenants on those areas, (iv) fix the maximum rent payable by tenants, and (v) confer rights on tenants to pre-empt and purchase their tenancy in certain circumstances.

The Act was passed as a measure of agrarian reform. It gave security to the tenants by providing for their settlement on the land declared surplus and also fixed a ceiling on the total holding of a land-owner. It not only reduced the acreage which could be reserved but also specifically prohibited ejectment of tenants from all un-reserved areas, except in case of default in payment of rent or improper cultivation. Section 9-A, enacted vide Act XI of 1955, provided that no tenant liable to ejectment would be dispossessed of his tenancy unless he was accommodated on a surplus area or otherwise on some other land by the State Government. Rent was limited to one-third of the crop or its value or to the customary rent, if that was lower. However, payment for services provided by the landlord was excluded from the computation of rent. The Act further extended an opportunity to tenants to become owners. A tenant of 4 years' standing acquired a right of pre-emption at sales or foreclosures; but more important than that, tenants of 6 years' standing were allowed to buy the un-reserved area from their landlords at three quarters of the 10-years average of prices of similar land. The payment of compensation, however, could be made by the tenant, either in lump sum or in six-monthly instalments not exceeding ten.

Government was further empowered to utilise the surplus area of both land-owners and tenants for the re-settlement of ejected tenants, landless labourers and small land-owners. All areas owned by a local owner above 30 standard acres and by a displaced person above 50 standard acres were assessed as "surplus". A small owner, who had up to 30 standard acres, may not eject a

tenant under the Act from 5 standard acres unless the tenant has been settled by Government on "surplus" area.

In this way, the Act aims at creating what it calls a class of small 'land-owners', i.e. holders of land not exceeding the 'permissible area' (30 standard acres in the case of local owners and 50 standard acres in the case of displaced persons from Pakistan). The utmost emphasis has been laid on self-cultivation which means 'cultivation by a land-owner either personally or through his wife or children, or through such of his relations as may be prescribed, or under his supervision'.

The Pepsu Tenancy and Agricultural Lands Act, 1955, had also been enacted with similar objectives of providing security to the tenants, their settlement on the land declared surplus, fixing of a ceiling on the total holding of a land-owner, etc., but contained certain distinguishing features. The main ones are discussed below :

(a) Under the Pepsu Act, the permissible area is 30 standard acres in the case of local owners and 40 standard acres in the case of displaced persons from Pakistan, while under the Punjab Act these figures are 30 and 50 standard acres respectively.

(b) Under the Pepsu Act, surplus land is acquired by the Government on payment of compensation whereas under the Punjab Act, it is declared surplus.

(c) Under the Pepsu Act, surplus area acquired by the Government is allotted to tenants liable to ejectment and entitled to allotment of alternative land, landowners or tenants owning or holding land not exceeding five standard acres so as to make their holdings equal to five standard acres, and to landless agricultural workers. The Utilisation of Surplus Area Scheme, 1960, framed under Section 32 J of the Pepsu Act, provides as follows for the allotment of surplus land to agricultural workers :—

Landless Scheduled Castes	40 per cent
Landless Backward Classes	10 per cent
Ex-servicemen	10 per cent
Other Landless Agricultural workers	40 per cent

Under the Punjab Act, surplus area is allotted to ejected/ejectable tenants only. There is no provision to allot it to agricultural workers. A tenant is

allotted land up to five standard acres including any other land which he may have held as tenant or owner. The surplus land remains under the ownership of the landowner till the tenant settled on it acquires proprietary rights. A tenant can acquire ownership rights after six years' continuous possession of surplus land.

The following data reveals the position as on March, 31, 1975,<sup>1</sup> in regard to the work of assessment of surplus area and the resettlement of tenants considered eligible for the grant of surplus land in the district<sup>2</sup> :—

	Standard acres	Units
Area declared surplus	7,955	4½
Net area available for allotment	3,531	½
Area utilised	2,262	1½
Area un-utilized	1,218	14½
Tenants to be resettled (Number)	1,210	
Tenants resettled (Number)	1,200	
Tenants still to be resettled (Number)	10	

Besides, 437 landless Harijans were settled on a surplus area of 625-½ standard acres.

The State Government gives financial assistance to those tenants and landless agricultural workers who are resettled on the surplus areas for reclamation purposes, and also advances loans for building houses and sinking wells.

As a result of these enactments, feudal practices like *jagirdari* and *biswadari* have been liquidated. Occupancy tenants have acquired proprietorship. Many tenants-at-will have availed of the opportunity afforded by law to become

1. The provisions relating to ceiling on agricultural land-holding under the Punjab Security of Land Tenures Act, 1953 and the Punjab Tenancy and Agricultural Lands Act, 1955 have been amended by the Haryana Ceiling on Land-Holdings Act, 1972. Under this Act, a scheme known as 'The Haryana Utilization of Surplus and Other Areas Scheme, 1976' has been framed for distribution of surplus land.

The unutilized surplus area declared under the old Acts and the area which will be declared surplus under the Haryana Ceiling on Land-Holdings Act, 1972, will not be utilized under this scheme. The area to be declared surplus in the proceedings pending immediately before the commencement of the 1972 Act will also be utilized under the new scheme.

The basis for determining the permissible area of a person or a family have been provided in section 4 of the Haryana Ceiling on Land-Holdings Act, 1972.

proprietors. At the same time, some landlords were able to circumvent the law by entering into *benami* transactions and mutated their lands in favour of relatives and confidants so as to retain effective ownership. In addition, many landlords whose only interest in land was to realise rent, have taken to cultivation with their own hands to avoid lands passing to tenants. This has, of course, given a drive to mechanised farming and more production, but has also resulted in unemployment for former tenants. Many tenants have been evicted on one pretext or the other. In most cases, the resources at their disposal are meagre and they cannot afford to purchase the land even when the law gives them the opportunity to do so.

The Punjab and Pepsu Bhoodan Yagna Acts of 1955, give statutory recognition to the Bhoodan Movement the object of which is to receive donations of lands and distribute them among landless persons who are capable of cultivating them personally. No land was received in donation under these Acts.

All *jagirs*, *muafis* and *jagir* pensions, except military jagirs granted on or after August 4, 1914; any pension as defined in clause (17) of Article 366 of the Constitution of India, and any grant made in favour of religious and charitable institutions, were resumed on November 14, 1957, under the Punjab Resumption of Jagirs Act, 1957. Compensation to the extent of 7 times the annual *jagir* was paid to holders in lump sum or in instalments with interest at 2 per cent per annum. There was only one Jagirdar in the Dadri tahsil of this district to whom compensation worth Rs. 22, 793 in lieu of his *jagir* was granted in 1963, and the payment is being made in 20 annual instalments.

**The Haryana Ceiling on Land-Holdings Act, 1972.**—The Government of India appointed a Central Land Reforms Committee in 1970. The Committee submitted a report in 1971, following which guidelines were drawn up on the basis of the conclusions of a Chief Ministers' Conference in July 1972. A policy was evolved for removing economic disparities, by making available additional land and securing its more equitable distribution, among landless persons and also for enlarging the scope of employment. This could be done by further reducing the existing permissible area with a land-owner. The Punjab Security of Land Tenures Act, 1953 and the Pepsu Tenancy and Agricultural Lands Act, 1955, which contained *inter alia* provisions relating to ceilings on agricultural land-holdings, were in force in different parts of Haryana including the new district of Bhiwani. The flaws which had come to notice in the implementing these Acts, and the changed emphasis also motivated new thinking to amend their provisions. Experience had also shown that under the existing law surplus land could not be transferred expeditiously to eligible tenants and landless persons as was intended. The increase in population had enhanced

unemployment and this also called for making more land available to the landless. The breakthrough in agricultural production, development of high-yielding varieties of seed and availability of other facilities like irrigation, fertilizers, etc., provided opportunity to further limit the individual holding. It was, therefore, decided to amalgamate the two Acts, insofar as the ceiling on agricultural land was concerned. A new Act called the Haryana Ceiling on Land-Holdings Act, 1972, emerged.<sup>1</sup> This has further reduced the ceiling on land and defined the family, instead of the individual, as a unit for the purpose of assessing the permissible area.

The new Act provides for a permissible ceiling of 7.25 hectares in case of land under assured irrigation, capable of growing at least two crops in a year, and 10.9 hectares in case of land under assured irrigation, capable of growing at least one crop in a year, whereas the ceiling in respect of land of all other types including land under orchards is 21.8 hectares. In the old Acts, the permissible limit was 30/50 standard acres for an individual. The crucial date to determine the permissible area of a person or family consisting of husband, wife and their minor children excluding a married minor daughter has been fixed as January 24, 1971. It has been decided to allot the land declared surplus to eligible persons<sup>2</sup> at the rate of 2 hectares of *barani* land or land of equivalent value. This ceiling has been fixed keeping in view the fact that with intensive cultivation and modern agricultural practices it should be possible for the allottee to make a comfortable living with the earning from this area which has been assessed as an economic holding. For the utilization of surplus area, 'The Haryana Utilization of Surplus and Other Areas Scheme, 1976' has been framed and notified by the State Government on May 28, 1976. In accordance with this scheme, an area of 612 hectares of surplus land has been distributed to 444 eligible persons including 307 Harijans during June, 1976 to March 31, 1977.

#### CONSOLIDATION OF HOLDINGS

A characteristic feature of peasant land tenure and cultivation over a length of time has been the fragmented holding which usually consisted of small, and often, many strips of land, lying between the fields of other peasants. This

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1. The provisions of the Punjab Security of Land Tenures Act, 1953, and the Pepsu Tenancy and Agricultural Lands Act, 1955, which are inconsistent with the provisions of Haryana Ceiling on Land-Holdings Act, 1972, stand repealed.

2. Persons belonging to the Scheduled Castes and Backward Classes, landless persons, agricultural workers, tenants, ex-servicemen, tenants liable to ejectment or persons owning land not exceeding two hectares of land under assured irrigation or land of equivalent value, fall under the category of eligible persons.

applied to both tenants and peasants. The tiller found it difficult and wasteful looking after crops scattered at different places, and it was also cumbersome to maintain long channels and water courses intact. Systematic and large-scale development was not possible when the holdings were small and fields lay scattered.

The process of bringing together small and fragmented pieces of land into a compact block for better and intensive cultivation is known as the consolidation of holdings. Its savings of time and waste are phenomenal. Consolidation assists in using modern agricultural implements and particularly tractor cultivation ; it also helps in reclaiming virgin land, if any is available in the particular village. Occasion is also made to find areas for utilities such as circular and approach roads, and for institutions like Panchayat-Ghars and schools. In fact, consolidation brings about a revolution in both the economic structure of land tilling, and the mobility and social possibilities of the village.

Consolidation of land holdings was being carried out in the Punjab by the Co-operative Department since 1930 but in the absence of compulsion ; it did not make much headway. To make good this deficiency, the State Government enacted the East Punjab Holdings (Consolidation and Prevention of Fragmentation) Act, 1948, and created a separate Consolidation Department in 1949. The tahsilwise progress of work achieved in each tahsil up to March 31, 1975, is given in Table XXXVII of the Appendix. It is evident that out of the total of 474 villages, consolidation work has been completed in 330, is in progress in 63 while 81 villages are yet to be taken up.

The land reforms considered above are by no means the sole basis of increased agricultural production but have contributed to it. In fact, these reforms have provided the basis and paved the way for increased agricultural production with the help of modern and scientific techniques. The consolidation of holdings has almost done away with the dispersal of operational holdings and this has promoted higher efficiency and supervision. Before the enactment and implementation of the Acts relating to vesting of proprietary rights in occupancy tenants and the security of land tenures, the interest of a tenant was much too precarious for him to invest his available labour and particularly capital so as to raise the maximum quality and quantity of cash crops and other crops. Now, with the implementation of these Acts, we have a bigger body of small land owners who have a comparatively larger and intense stake in the land, and consequently, have greater impetus to invest both labour and capital.

## OTHER SOURCES OF REVENUE, STATE AND CENTRAL

## STATE SOURCES OF REVENUE

In addition to the land, there are various other sources from which the State derives its revenue. A brief description of these is provided, in regard to taxes which have an impact on the people or administration in the district.

**Stamp Duty.**—This duty is collected under the Court Fees Act, 1870, and the Indian Stamp Act 1899. The former was enforced on April 1, 1870, and the latter on July 1, 1899. Both these Acts were amended a number of times. The Court Fees Act was last amended by the Court Fees (Haryana Amendment) Act, 1974. The Stamp Duty Act was last amended by the Haryana Act No. 7 of 1967. Both these Acts require the Collector (or Deputy Commissioner), District and Sessions Judge and all the Sub-Judges to ensure that the applications for all suits and other relevant documents are stamped with the value prescribed in a schedule. The collection of stamp duty under these Acts during 1973-74 to 1976-77 has been :

Year	Judicial (under the Court Fees Act)	Non-Judicial (under the Stamp Act)	Total
	(Rs.)	(Rs.)	(Rs.)
1973-74	2,42,041	18,31,396	20,73,437
1974-75	3,79,577	21,55,774	25,35,351
1975-76	4,02,564	24,77,988	28,80,553
1976-77	4,15,539	24,30,080	28,45,620

**Registration Fee.**—The Deputy Commissioner is the Registrar in the district. The Tahsildars and Naib-Tahsildars are Sub-Registrars and Joint Sub-Registrars respectively.

Appeals from the orders of the Sub-Registrar are heard by the Registrar. The Inspector General of Registration, Haryana at Chandigarh, exercises general supervision over the registration offices in the State and has power to make rules consistent with the Indian Registration Act, 1908.

The following statement gives the number of registered documents, value of property involved and the receipts :—

Year	Number of registrations		Aggregate value of property	Amount of ordinary fees	Other receipts	Total receipts (column 5 and 6)
	Immov- eable prop- erty	Move- able prop- erty				
1	2	3	4	5	6	7
			(Rs.)	(Rs.)	(Rs.)	(Rs.)
1973-74	4,467	725	3,02,98,619	2,88,521	8,029	2,96,550
1974-75	5,321	875	3,81,69,737	3,45,667	9,672	3,55,339
1975-76	5,891	—	41,93,429	3,90,632	12,385	4,03,017
1976-77	14,903	—	3,98,53,827	3,55,390	24,664	3,80,054

**Excise and Taxation.**—For the administration of Excise and Taxation Acts, the district is supervised by the District Excise and Taxation Officer, Bhiwani. He is assisted by one Additional Excise & Taxation Officer and 4 Assistant Excise and Taxation Officers. The District Excise and Taxation Officer, Additional Excise and Taxation Officer and 3 Assistant Excise and Taxation Officers also function as Assessing Authorities under the Haryana General Sales Tax Act, 1973 and the Central Sales Tax Act, 1956. Besides sales tax work, the District Excise and Taxation Officer looks after the work of other Acts being administered by the department while the Additional Excise and Taxation Officer and the Assistant Excise and Taxation Officers do mainly sales tax work. The District Excise and Taxation Officer is authorised to exercise the powers of an Assessing Authority in relation to all dealers, without any limit of gross turnover, within his territorial jurisdiction, whereas the Assistant Excise and Taxation Officers are authorised to exercise such powers in cases where the gross turnover does not exceed rupees five lakhs. The District Excise and Taxation Officer is further assisted by 18 Taxation Inspectors, out of whom 9 are working at the two Sales Tax Check Barriers, 1 is working for Passengers and Goods Tax, and 8 are working on routine taxation work. The 4th Assistant Excise and Taxation Officer is in charge of the enforcement wing of the department in the district. He is also the supervising officer of the Sales Tax Check Barriers and Passengers and Goods Tax Branch.

On the Excise side, the District Excise and Taxation Officer is assisted by 2 Inspectors, both of whom are in charge of Excise Circles, one at Bhiwani and the other at Charkhi Dadri.

The District Excise and Taxation Officer functions under the administrative control of the Deputy Excise and Taxation Commissioner (Headquarters), Haryana, Chandigarh for administrative purposes, whereas the appellate work of this district goes to the Deputy Excise and Taxation Commissioner (Appeals), Rohtak. However, the ultimate responsibility is that of the Excise and Taxation Commissioner, Haryana, Chandigarh.

Two Sales Tax Check Barriers have been established at strategic points, one at Loharu on the Loharu-Pilani Road and the other at Jhumpa on the Siwani-Rajgarh Road. The first barrier was established in September 1973 and the second in January 1974. A Sales Tax Check Barrier in this district is manned by four Taxation Inspectors and four peons, under the overall control of the District Excise and Taxation Officer, assisted by the Assistant Excise Officer Enforcement. The primary function of these barriers is to check evasion of sales tax, for which detailed procedure has been provided in the Haryana General Sales Tax Act, 1973, and the rules framed under it, as well as the Central Sales Tax Act 1956. Apart from checking evasion of Sales Tax, the staff posted at the barriers are also entrusted with the work of checking the vehicles under the Punjab Passengers and Goods Taxation Act, 1952.

The State and Central Acts enforced by the Excise and Taxation Department on the excise side are : (1) The Punjab Excise Act, 1914, (2) The Punjab Local Option Act, 1923 (3) The East Punjab Molasses (Control) Act, 1948, (4) The Opium Act, 1878, (5) The Dangerous Drugs Act, 1930 (6) The Indian Power Alcohol Act, 1948, (7) The Medicinal and Toilet Preparations (Excise Duties) Act, 1955.

The net excise revenue collected during 1973-74 to 1976-77 was :—

Year	Total collections (Rs.)	Expenditure (Rs.)	Net income (Rs.)
1973-74	68,44,330	45,773	67,98,557
1974-75	79,18,624	68,212	78,50,412
1975-76	97,10,075	73,314	96,36,761
1976-77	117,72,581	79,034	116,73,547

On the taxation side the State and Central Acts administered by the department in the district are : (1) The Haryana General Sales Tax Act, 1973, (2) The Punjab Urban Immoveable Property Tax Act, 1940, (3) The

Punjab Passengers and Goods Taxation Act, 1952 (4) The Punjab Entertainments Duty Act, 1955, (5) The Punjab Entertainments (Cinematograph Shows) Act, 1954, (6) The Punjab Motor Spirit (Taxation of Sales) Act, 1939, (7) The Punjab Professions, Trades, Callings and Employments Taxation Act, 1956; and (8) Central Sales Tax Act, 1956.

**Sales Tax.**—It is a tax on the sale or purchase of moveable goods. It is levied under the Haryana General Sales Tax Act, 1973 which has replaced the Punjab General Sales Tax Act, 1948, since May 5, 1973. It is a major fiscal statute. The policy of the State Government in charging this tax is to minimise the burden of this tax on people who cannot pay easily and to pass it to those who can afford to pay. With this end in view, some of the commodities which are generally consumed by the poorer class of society have been exempted, whereas luxury goods are taxed at a higher rate. Thus motor vehicles, auto cycles, refrigerators, clocks and watches, iron and steel safes and almirahs, radios and radio-parts, gramophones, tape recorders and imported liquor are some of the items which are taxed at the rate of 10 per cent. Goods exempted from the levy of sales tax are enumerated in Schedule 'B' appended to the Haryana General Sales Tax Act, 1973.

The important goods exempted from the tax are electric energy, agricultural implements, fertilizers, vegetables (except when sold in tins, bottles or cartons), fresh fruit, sugar, textiles and articles ordinarily prepared and sold by *hathis* exclusively. The goods sold to the Indian Red Cross Society and St. Johan Ambulance Association, the Cooperative for American Relief Everywhere (CARE), United Nations Technical Assistance Board, Save the Children Fund Association, United Nations International Children and Emergency Fund, World Health Organization and those cooperative societies in whose favour a certificate is issued by the Commission constituted under the Khadi and Village Industries Commission Act, 1956, are also exempt.

Special treatment has been given to the following goods as is evident from the rates of tax mentioned against each :—

Wheat flour, including *maida* and *suji*, maize flour, *bajra* flour, barley flour, gram flour, gram *churi* (*wand*), *jowar* flour, *guara* and its flour, *guar giri* or *guar* meal, dried pea and its dal and flour and *chhilka* of all foodgrains, cereals and pulses and vegetable seeds,

4 per cent

Cotton yarn

1 per cent

Bullion and its species	4 per cent
Ornaments and jewellery (other than the jewellery containing precious, semi-precious and artificial semi-precious stones)	2 per cent
Pesticides, curd, raw wool and all types of yarn other than cotton yarn and knitting wool	2 per cent
Readymade sewn garments made out of handloom or mill-made cloth excluding fur coats and garments prepared out of pure silk cloth but including umbrella cloth covers and pillow covers except when made out of pure silk cloth of the value not exceeding thirty rupees per piece	2 per cent
Resin	2 per cent
Cotton waste, cotton yarn waste and leather	4 per cent
Declared goods <sup>1</sup> (iron and steel, coal, cotton, oil seeds, jute, crude oil, cereals and pulses including paddy, raw hides and raw skins, etc.)	4 per cent
Tractors (manufactured in India)	4 per cent
Scientific instruments, geometrical and drawing goods, maps, educational charts, instrument boxes and educational globes and instruments such as instruments used in mechanical drawing, biology, used in schools and colleges and for use by the students, black lead pencils and coloured pencils, edible oils and oil-cakes	6 per cent

Sales to Government Departments against prescribed declaration of all commodities which are leviable to tax at more than 4 per cent are leviable to tax @ 4 per cent.

Sales of scientific equipment and instruments made to Haryana Agricultural University, Hisar, Regional Engineering College, Kurukshetra and Y.M.C.A. Engineering Institute, Faridabad are leviable to concessional rate of tax of 4 per cent up to June 30, 1978.

Sales of all goods made to the Medical College, Rohtak and the attached Hospital and Primary Health Centres against prescribed declaration, are taxable at the rate of 4 per cent.

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1. Goods which are of special importance in inter-State trade have been termed as 'declared goods'.

Similarly the sales made to Haryana State Electricity Board of all commodities, against prescribed declaration, are leviable to concessional rate of 1 per cent.

The Act has four Schedules. Schedule 'A' provides for items taxable at higher rate, Schedule 'B' for exemptions, Schedule 'C' for items leviable to tax on last purchase and Schedule 'D' for the stage of levy of tax on declared goods.

The receipts of the sales tax during 1973-74 to 1976-77 are given below :

Year	Amount
	(Rs.)
1973-74	91,67,957
1974-75	1,12,19,097
1975-76	1,25,82,492
1976-77	1,15,07,481

**Property tax.**—This tax was levied under the Punjab Urban Immoveable Property Tax Act, 1940. It is charged at the rate of 10 per cent of the annual rental value of the buildings and lands situated in the rating areas (municipal areas) of Charkhi Dadri and Bhiwani. A surcharge of 50 per cent of tax has been levied from 1967-68. The self-occupied residential units are, however, exempt from the levy of the tax to encourage construction activities in the State with effect from April 1, 1976. Due to the merger of House Tax in the Property Tax, the rate of tax has been enhanced to 20 per cent, whereas rate of surcharge has been reduced to 25 per cent. The rate of property tax on self occupied houses is 10 per cent.

According to Section 7 of the Act, the assessment of the various property units in the rating areas is to be revised after every five years, unless this period is extended or reduced by the State subject to maximum period of three years. Accordingly, reassessment proceedings in the rating areas of Charkhi Dadri and Bhiwani were completed during 1968-69 and 1969-70 respectively and according to the latest amendment the list so made shall remain in force until superseded by a new valuation list.

The collections under the Act during 1973-74 to 1976-77 were as under :

Year	Amount (Rs.)
1973-74	3,46,261
1974-75	3,58,625
1975-76	4,14,891
1976-77	6,75,904

The Punjab Urban Immoveable Property Tax Act, 1940 was repealed by the Government with effect from April 1, 1977 through an Ordinance. The Ordinance, has however, lapsed as it was not replaced by an Act within the time prescribed under the Constitution of India. The Act *ibid* has, therefore, been revived with effect from July 7, 1977.

**Passengers and Goods Tax.**—The Punjab Passengers and Goods Taxation Act, 1952 came into force on August 1, 1952. The Act provides that a tax shall be levied on all fares and freights in respect of passengers carried and goods transported in transport vehicles for the public in the State. The rate of tax which was 25 per cent of the fare or freight paid by a passenger was enhanced to 35 per cent on July 21, 1967 and 40 per cent on October 7, 1969. At present it is 50 per cent of the fare and freight. However, in the following cases the levy is charged in lump sum and the rate per annum is payable within 30 days of each quarter :—

- |  |           |
|--|-----------|
| (i) Scooter Rickshaw (two seater)  | Rs. 272   |
| (ii) Motor Cycle Rickshaw (four seater)  | Rs. 340   |
| (iii) Tempo Rickshaw (six seater)  | Rs. 1,000 |
| (iv) Taxi Car  | Rs. 408   |
| (v) Taxi Station Wagon   | Rs. 544   |
| (vi) Public Carrier used for carrying goods in or through the State of Haryana   | Rs. 1,250 |
| (vii) Public Carriers registered under the Motor Vehicles Act, 1939, in the State of Gujarat, Madhya Pradesh, Maharashtra, Punjab, Rajasthan, or Uttar |           |

Pradesh or the Union Territory of Delhi and carrying goods in the State of Haryana—

- |  |          |
|--|----------|
| (a) if operating under a reciprocal agreement under the Western Zone Permit Scheme for goods vehicles covering the States of Gujarat, Haryana, Madhya Pradesh, Maharashtra, Punjab, Rajasthan and Uttar Pradesh and the Union Territory of Delhi   | Rs. 700  |
| (vii-A) Public Carrier registered under the Motor Vehicles Act, 1939, in the State of Bihar, Himachal Pradesh, Jammu and Kashmir, Punjab, Rajasthan, Uttar Pradesh, or West Bengal, or the Union Territory of Chandigarh or Delhi and carrying goods in the State of Haryana if operating under a reciprocal agreement under the Northern Zone Permit Scheme for goods vehicles covering the State of Bihar, Haryana, Himachal Pradesh, Jammu and Kashmir, Punjab, Rajasthan, Uttar Pradesh, and West Bengal and the Union Territories of Chandigarh and Delhi | Rs. 700  |
| (viii) Private carriers used for carrying goods in or through the State of Haryana   | Rs. 1250 |
| (ix) Omitted   |          |
| (x) Tractor with public carrier permit   | Rs. 450  |
| (xi) Tempo Rickshaw with public carrier permit (Loading Tempo)   | Rs. 610  |
| (xii) Scooter Rickshaw (Loading)   | Rs. 272  |
| (xiii) Motor Cycle Rickshaw (Loading)  | Rs. 340  |
| (xiv) Public carrier registered under the Motor Vehicles Act, 1939, in any of the State or Union Territory or the Union of India and carrying goods in the State of Haryana and operating under National Permit Scheme   | Rs. 700  |

The collections made under the Act during 1973-74 to 1976-77 were :

Year	Amount
	(Rs.)
1973-74	46,49,116
1974-75	71,69,413
1975-76	83,86,090
1976-77	96,31,870

**Entertainment Duty.**—The Punjab Entertainments Duty Act, 1936 was repealed by the Punjab Entertainments Duty Act, 1955, on November 4, 1955. The rates have varied. On December 12, 1970, these were enhanced to 60 per cent, then to 75 per cent from January 19, 1971, and now from January 15, 1973, these are 100 per cent of the payment of admission to a show. Its incidence falls on the spectator. There are 4 cinema houses in this district, at Bhiwani-3 and Charkhi Dadri-1. Besides, there is a Cinema Projector Unit of Public Relations Department at Bhiwani.

The collections during 1973-74 to 1976-77 under this Act were :

Year	Amount
	(Rs.)
1973-74	12,41,996
1974-75	15,42,286
1975-76	15,99,365
1976-77	17,23,635

**Show Tax.**—The Punjab Entertainments Tax (Cinematograph Shows) Act, 1954, came into force on May 4, 1954. The show tax is levied on exhibitors for every show on the number of occupied seats of a cinema house. The rate of tax during 1973-74 at various places in the district was :

Name of place	Rate of tax per 100 seats per show
	(Rs.)
Bhiwani	5.50
Charkhi Dadri	4.50

} Subject to a  
} maximum of  
} Rs. 25 per show

A uniform policy was prescribed for the State of Haryana and rates of show tax were changed to 10 per cent of the entertainment duty payable during the year 1974.

The collections of tax under this Act during 1973-74 to 1976-77 were :

Year	Amount
	(Rs.)
1973-74	60,653
1974-75	1,32,882
1975-76	1,63,963
1976-77	1,76,039

**Motor Spirit Tax.**—This tax was levied under the Punjab Motor Spirit (Taxation of Sales) Act, 1939. The rate of tax has changed a number of times. In 1970-71, it was 6 paise per litre on petrol and other motor spirit items. However, since July 21, 1967 the stage of levy of tax has been shifted from 'last sale' to 'first sale' within the State. This change has minimised the difficulty experienced earlier by traders. Now all such Motor spirit dealers who purchase motor spirit from within the State of Haryana have been de-registered as the tax is to be paid by the Oil Companies, having their depots in the State as they make the "first sale". There is in fact no depot of any of the oil companies in this district. The petrol pumps sell the motor spirit in retail after purchasing this from the depots of oil companies situated in the State of Haryana.

**Professions Tax.**—Every person who has been carrying on a trade, either by himself or through an agent or representative, or who has followed a profession or calling or who was in employment either wholly or in part, within the State, was liable to pay for each financial year (or a part thereof) professions tax under the Punjab Professions, Trades, Callings and Employments Taxation Act, 1956. The maximum limit of the tax was Rs. 250 per annum and the minimum Rs. 120. However, no tax was charged from the persons whose annual income was below Rs. 6,000.

The Assistant Excise and Taxation Officers have been functioning as Assessing Authority under the Act.

The table given below shows the net earnings during 1973-74 to 1976-77 :

Year	Number of assesseees	Amount assessed	Net amount recovered
		(Rs.)	(Rs.)
1973-74	1,080	1,61,609	1,55,604
1974-75	2,271	2,34,690	2,34,140
1975-76	2,351	3,10,057	2,84,427
1976-77	..	3,09,887	3,06,787

The Punjab Professions, Trades, Callings and Employment Taxation Act, 1956 has been repealed since April 1, 1977.

**Central Sales Tax.**—The Central Sales Tax Act, 1956 provides for levy of tax on sales made in the course of inter-State trade and commerce. The States have been authorised to administer this Act on behalf of the Government of India. The entire collections of this tax are appropriated by the States but in case of Union Territories the collection is deposited in the Consolidated Funds of India. This central fiscal enactment has given the States a major source of revenue which is increasing. Under Section 8(5) of the Central Sales Tax Act, 1956, the State Governments have been empowered to reduce the rate of tax on certain classes of goods, or class of dealers, or traders if it is expedient to do so in the interest of the State. Keeping in view the difficulties of oil traders, the State Government reduced the rate of tax on oil and oil-cakes from 3 per cent to 1 per cent on June 1, 1969 and on wheat flour, *malida* and *sujli* from 3 per cent to 2 per cent on January 22, 1970. The general rates of tax during 1976-77 were as under :

- |  |   |
|--|---|
| 1. Inter-State sale to registered dealers  | 4 per cent w.e.f. 1-7-75  |
| 2. Inter-State sale to Government departments<br>(Central or States)   | 4 per cent w.e.f. 1-7-75  |
| 3. Inter-State sale of declared goods to registered<br>or un-registered dealers  | 8 per cent w.e.f. 1-7-75<br>(4 per cent against 'C'<br>and 'D' forms) |
| 4. Inter-State sale to un-registered dealers   | 10 per cent   |
| 5. Rate of tax on such goods on which tax is<br>leviable at the rate below 3 per cent under<br>the State Sales Tax Law | The same rate as is<br>applicable under the<br>State Sales Tax Law    |

- |  |                         |
|--|-------------------------|
| (i) Groundnut or resin   | 2 per cent purchase tax |
| (ii) Ornaments and jewellery other than the jewellery containing precious stones   | 2 per cent              |
| (iii) Bullion and specie   | $\frac{1}{2}$ per cent  |
| (iv) Pesticides, curd, raw wool and all types of yarn other than cotton yarn and knitting wool   | 2 per cent              |
| (v) Cotton yarn  | 1 per cent              |
| (vi) Ready-made garments made out of hand-loom or mill-made cloth excluding fur-coats and garments prepared out of silk-made cloth but including umbrella cloth, pillow covers except when made out of silk-made cloth of the value not exceeding Rs. 30 | 2 per cent              |
6. Rate of inter-State sale of goods fixed by State Government under Section 8(5) of the Central Sales Tax Act, 1956, are detailed below :
- |  |  |
|--|--|
| (i) Inter-State sales of bicycles (from 1-4-1973 but not including tyres and tubes when sold separately) to any registered dealer subject to the production of 'C' form  | 2 per cent   |
| (ii) Inter-State sales of oils produced from <i>sarson, toria, til and taramira</i> but not in hydrogenated form and oil cakes produced therefrom, to any registered dealer subject to the production of 'C' form. | 1 per cent   |
| (iii) Inter-State sales of scientific goods to educational, hospital and other research institutions subject to certain conditions mentioned in the notification   | The rate applicable on the sales within the State of Haryana |
| (iv) Inter-State sales of wheat flour <i>maida</i> , <i>suji</i> and its <i>chhikka</i> subject to the production of 'C' form  | 2 per cent   |

- |  |   |
|--|---|
| (v) Inter-State sales of sheet circles; commercial sheets and industrial sheets made on non-ferrous metal to any registered dealer subject to the production of 'C' form | 1 per cent                                  |
| (vi) Inter-State sales of woollen carpet yarn to any dealer subject to the production of 'C' form  | 1 per cent                                  |
| (vii) Inter-State sales of goods to N.S.D. Industrial Home for Blinds, Bombay  | Exempt                                      |
| (viii) Inter-State sales of wire made of non-ferrous metal to any registered dealer subject to the production of 'C' form  | 3 per cent                                  |
| (ix) Scientific equipment and instrucomponents and spare parts of such equipment instruments and chemicals thereof, when sold so, among certain other institutions       | The rate applicable to the State of Haryana |
| (x) Inter-State sales of stainless steel circles and sheets and non-ferrous and stainless steel utensils to registered dealers against 'C' form                          | 1 per cent with effect from 16-3-1977       |

(Note :—Where there is no tax on goods on sale within the State or where the rate of tax on sales within the State is less than shown above, the rate chargeable on the sale of inter-State sale would be either nil or such smaller rate as the case may be.)

The collections under this Act during 1973-74 to 1976-77 were as under :

Year	Amount (Rs.)
1973-74	30,26,554
1974-75	30,63,434
1975-76	26,46,894
1976-77	41,56,221

## CENTRAL SOURCES OF REVENUE

**Central Excise Duties.**—The central excise is administered by the Central Government. The Bhiwani district falls under the charge of the Assistant Collector, Central Excise, Rohtak. The work in the district is looked after by 3 Inspectors, 2 at Bhiwani and 1 at Charkhi Dadri. Of the two Inspectors at Bhiwani, one looks after the manufactured products and the other tobacco and *khandsari*. The work relating to manufactured products was shifted to Bhiwani from Hisar (Hissar) during August 1974. The Inspector at Charkhi Dadri looks after tobacco work only. The work relating to manufactured products is under the charge of the Inspector posted at Rewari. The Inspectors at Bhiwani function under S.R.P. (Self Removal Procedure), Rohtak. The Inspector at Charkhi Dadri functions under the A.R.S. (Arrear Realisation Squad), Gurgaon, while the Inspector at Rewari is under the S.R.P. (Self Removal Procedure), Gurgaon.

The central excise duties are levied on cotton fabrics, art silk fabrics, cotton yarn, synthetic yarn, yarn N.E.S. (Not Elsewhere Specified), staple and fibre yarn, woollen yarn, P.P. (Prepared and Preserved) food, vegetable products, V.N.E. (Vegetable Non Essential) oil, oxygen gas, metal containers, asbestos cement pipes, S.O. (Synthetic Organic) dyes, paints and varnish (zinc oxide), shoddy yarn and sodium silicate. Besides, compound levy is collected on cotton fabric power looms.

The collection of central excise duties during 1976-67 to 1976-77 are given below :

## Collection of Central Excise Duties

Year	Bhiwani, Loharn and Bawani Khara tahsils				Dadri tahsil				Bhiwani district			
	Tobacco and Khandsari	Manufactured articles	Total	(Rs)	Tobacco and Khandsari	Manufactured articles	Total	(Rs)	Tobacco and Khandsari	Manufactured articles	Total	(Rs)
1966-67	87,809	52,49,545	53,37,354	17,785	61,82,652	62,00,437	1,05,594	1,14,32,197	1,05,594	1,14,32,197	1,15,37,791	1,15,37,791
1967-68	67,152	55,56,449	56,23,601	59,745	51,71,501	52,31,246	1,26,897	1,07,27,950	1,26,897	1,07,27,950	1,08,54,847	1,08,54,847
1968-69	69,645	55,67,355	56,37,000	43,098	51,10,206	51,53,304	1,12,743	1,06,77,561	1,12,743	1,06,77,561	1,07,90,304	1,07,90,304
1969-70	1,11,748	47,23,176	48,34,924	21,153	59,11,076	49,32,229	1,32,901	1,06,34,252	1,32,901	1,06,34,252	1,07,67,153	1,07,67,153
1970-71	70,804	6,42,747	7,13,551	1,13,363	69,91,572	71,04,935	1,84,167	76,34,319	1,84,167	76,34,319	78,18,486	78,18,486
1971-72	56,435	80,96,751	81,53,186	47,099	65,90,008	66,37,107	1,03,534	1,46,86,759	1,03,534	1,46,86,759	1,47,90,293	1,47,90,293
1972-73	52,925	1,50,35,130	1,50,88,055	43,150	57,59,671	58,02,821	96,075	2,07,94,801	96,075	2,07,94,801	2,08,90,876	2,08,90,876
1973-74	37,303	1,99,63,361	2,00,00,664	51,150	67,36,732	67,87,882	88,453	2,67,00,093	88,453	2,67,00,093	2,67,88,546	2,67,88,546
1974-75	16,412	1,38,45,243	1,38,61,655	76,245	32,742	1,08,987	92,657	1,38,77,985	92,657	1,38,77,985	1,39,70,642	1,39,70,642
1975-76	1,98,783	1,81,87,055	1,83,85,838	64,798	88,24,075	88,88,873	2,03,581	2,70,11,130	2,03,581	2,70,11,130	2,72,74,711	2,72,74,711
1976-77	1,53,845	250,838,99	2,52,37,744	50,763	32,28,259	32,79,022	2,04,608	2,83,12,158	2,04,608	2,83,12,158	2,85,16,766	2,85,16,766

**Income-tax.**—The Indian Income-tax Act of 1922 has been replaced by the Income-tax Act of 1961 since April 1, 1962. The collections under this Act for the years 1973-74 and 1974-75 were as follows :—

Year	Amount
	(Rs.)
1973-74	24,42,522
1974-75	25,70,522—Income-tax 30,229—Corporation-tax

**Estate Duty.**—The Estate Duty Act, 1953 (34 of 1953) came into force on October 15, 1953. Proceedings for this levy have to be started within 5 years of death but there is no time limit for completion of the assessment. The collections under this Act for the years 1973-74 and 1974-75 were as under :

Year	Amount
	(Rs.)
1973-74	6,182
1974-75	14,741

**Wealth-tax.**—The Wealth-tax Act, 1957, came into force from the assessment year 1957-58. It is leviable in the case of individuals, Hindu undivided families and companies. The collections under this Act for the years 1973-74 and 1974-75 were as follows :—

Year	Amount
	(Rs.)
1973-74	12,785
1974-75	25,309

**Gift-tax.**—The Gift-tax Act, 1958, came into force on April 1, 1958. It is leviable subject to certain exemptions on all gifts made after April 1, 1957 if the total value of the gifts (movable and immovable) exceeds Rs. 5,000. The collections under this Act for the years 1973-74 and 1974-75 were as follows :—

Year	Amount
	(Rs.)
1973-74	8,097
1974-75	13,594