

CHAPTER XI

REVENUE ADMINISTRATION

Fiscal History

The system of revenue administration in Rohtak was the same as applied to the rest of northern India during the last 300 years. In the reign of Akbar, Raja Todar Mal divided northern India into administrative circles. The main features of assessment in these circles were: measurement of all arable and productive land in terms of standard *bigha*; an estimate of gross produce per *bigha*, based on an elaborate classification of soils according to their productiveness and other advantages; and the conversion of State share of the gross produce to money rates calculated on the basis of 10 years' prices. The system continued with minor changes under the Mughals. During the 18th century, 'both parties regarded the amount to be paid as variable, to be increased or reduced as circumstances might permit, while the farmer looked forward to a time when he might be strong enough to refuse payment altogether'.¹ As the government grew weaker, and as the people became bolder, they naturally began to refuse to pay any revenue. George Thomas had to collect his revenue by the persuasion of guns and bayonets, while the Nawab of Dujana gave up the attempt in disgust and despair after six years. It was after such experiences that north of the district (Rohtak, Gohana and Sampla tahsils) came under the British.

Early settlements²

A series of summary settlements were undertaken at different dates in different parts of the district. The first regular settlement of the northern part of the district was undertaken between 1838 and 1840 while that of the resumed *Nawabis* of Jhajjar and Bahadurgarh was effected in 1863.

1. *The Cambridge History of India, Volume IV, The Mughal Period*, 1963, pp. 473-74.

2. The calendar of land revenue settlements in the district is given below:

Territory	First regular settlement		Revised settlement		Third regular settlement	
	From	To	From	To	From	To
Main part of the district	1838-40	1870	} <i>kharif</i> , 1879	1909	1909	1939
Jhajjar and Bahadurgarh territory	1863	1870				
Songpat tahsil	1842	1870	<i>robi</i> , 1880	<i>kharif</i> , 1909	<i>robi</i> 1910	1939

The revised settlement of the district excepting the Sonapat tahsil was made by Purser and Fanshawe in 1879, and that of the Sonapat tahsil by R. Maconachie in 1880. This settlement remained in force for thirty years. A detailed account of these settlements can be seen in the *Rohtak District Gazetteer*, 1883-84, and the *Delhi District Gazetteer*, 1883-84.

Third Regular Settlement, 1909-1910

The third regular settlement of the district was carried out between 1905 and 1910 and it came into force in 1909-10 (from *kharif* 1909 in the Gohana, Rohtak and Jhajjar tahsils and from *rabi* 1910 in Sonapat) and it was sanctioned for 30 years.

The Settlement of 1909-10 was preceded by a forecast report which satisfied the Government that a re-assessment was advisable mainly on account of the increase in prices and extension in irrigation combined with an extension in cultivation which had taken place since the imposition of the demand in 1879-80.

The remeasurement of 45 per cent of the villages of the Jhajjar, Rohtak and Gohana tahsils, was made on the square system, generally on the scale of 40 *gathas* to an inch or 16 inches to the mile, but occasionally on a larger scale when the fields were very small. The maps of the remaining 55 per cent of the estates were amended and brought up to date. In the Sonapat tahsil, it was found unnecessary in 88 per cent of the villages to resort to remeasurement because the old settlement records were brought up to date by the now well-known process of correction, colloquially termed *tarmim*. In a few villages, even an abbreviated system known as *tarmim sarsari* was pursued. In the riverain tract where boundaries had been generally obliterated by floods, the village maps were re-drawn.

The owners' rate was consolidated with occupiers' rates, since the land-owners themselves never observed the distinction and charged the cultivators the whole cost of the water. The rates of the land revenue were somewhat raised on the consideration of the average irrigation done while a provision was made for imposing a slight increase of the demand in case of further extension of canal irrigation.

While in this manner assessment was fixed in other areas, powers were reserved in the flooded tracts of the Jhajjar tahsil (Southern

1. The Sonapat tahsil was merged in the Rohtak district in 1912.

Dahri) to introduce fluctuating assessment hereafter in lieu of the fixed assessment, if the change was desired by the majority of the land-owners. Further, if the fields in Southern *Dahri* circle of the Jhajjar tahsil got so deeply flooded that the crops could not be reaped, then the year's fixed demand was remitted. A special set of rules for 25 villages of the Sonapat tahsil situated within reach of the Yamuna, provided that the land revenue had to be remitted or imposed on the land washed away or thrown out by river action. For these villages, the *burd haramad* (alluvion and diluvian) files were prepared in December after the river had receded to its winter level.

Areas served by wells were also leniently treated. New wells had been admitted to protective leases, exempting them from wet assessment for a period varying from 20 to 40 years. The provision was made to relieve the existing wells of wet assessment when they fell out of use.

Taken altogether, though the assessment was to be progressively increased, it was decided, as the following table indicates, that at no time should the increase be greater than 33 per cent over the old assessment. The total assessment announced by the settlement was as follows :—

Tahsil	Initial	Final	Deferred	6th year	11th year
	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Rohtak	3,59,082	3,49,525	10,393*	10,393	—
Gohana	3,56,945	3,75,979	18,034	16,234	1,800
Jhajjar	4,53,886	4,60,516	6,630	6,630	—
Sonapat	4,29,455	4,77,220	47,755	36,325	11,430
Total	15,79,378	16,63,240	82,812*	69,582	13,230

A fixed system of assessment pre-supposes the suspension or remission of the demand when the crops are affected by an unforeseen calamity. Accordingly, a scheme to govern the treatment of suspensions, recoveries and remissions of land revenue in the district was sanctioned. The district has not experienced any serious famine since the settlement but was hit by fodder and grain

*The difference between initial and final demand in the Rohtak tahsil comes to Rs. 10,443 whereas *Final Report of the Third Regular Settlement*, (1905-1910) of the Rohtak District gives the amounts deferred in the Rohtak tahsil as Rs. 10,393.

scarcity in 1913-14, 1918-19, 1928-29 and 1938 and by floods in 1924, 1933, 1960, 1961, 1963 and 1964 when large remissions and suspensions were made.

A calamity occasioned by a great fall in harvest prices struck the district in 1930, but the prices began to rise in 1941 and since then the land-owners have been comparatively better off.

When the settlement of 1909-10 was effected the district was dry and depended on rainfall in most parts. But with the new canal irrigation, the production capacity of the land was improved. In 1954, a surcharge on land revenue was levied because the term of the settlement expired in 1939. Since then the prices of various crops having increased to a very large extent, there has been a corresponding increase in the net assets of land.

Again in 1958, a special charge on the land revenue was imposed to meet the heavy financial obligations created by the various development schemes included in the Five-Year Plans.

The incidence of land revenue imposed by the settlement of 1909-10 was Rs. 1-3 $\frac{2}{3}$ annas on every cultivated acre and Rs 1-1 $\frac{7}{12}$ annas on every culturable acre. The incidence of land revenue during 1957 to 1966 is given below:

Year	Incidence of land revenue on fully assessed area per acre for cultivated area	Incidence of land revenue on fully assessed area per acre for total area
	(Rs.)	(Rs.)
1957	1.46	1.16
1958	1.45	1.16
1959	1.45	1.16
1960	1.48	1.16
1961	1.49	1.16
1962	1.50	1.17
1963	1.51	1.17
1964	1.49	1.16
1965	1.53	1.16

Special Assessment on land put to non-agricultural use

When land is used for purposes of agriculture, 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 mostly to the expenditure incurred out of public revenues in the shape of provision of roads, construction of 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 brickkilns, factories, houses, landing grounds and other similar purposes". The work of special assessment of non-agricultural lands was started in July 1955.

Ad hoc special assessment under Punjab Land Revenue (Special Assessment) Act, 1955.—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 an *ad hoc* basis as a multiple of the existing land revenue with effect from *kharif* 1955.

Punjab Land Revenue (Amendment) Act, 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, an amendment was made to provide assessment of lands, whether or not already assessed to land revenue, except village *abadi deh* (inhabited site of village) and to make certain exemptions.

It was provided that 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 was derived after making the following deductions from the existing 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 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 $6\frac{1}{4}$ 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 gardens, grassy lawns, fruit plants, etc.
 - (b) The owner-occupied residential houses and bungalows.

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

- (i) The rate of levy on owner-occupied houses and bungalows shall be $\frac{1}{16}$ 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 $\frac{1}{64}$ 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 came to $\frac{1}{16}$ th of the original rate, and in the case of compound and courtyard areas of owner-occupied houses/bungalows, it came 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 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 village, not assessed to land revenue) has since been completed. The following statement gives the areas,

sites and revenue estates outside the *lal lakir* to be brought under special assessment and income therefrom :—

Tahsil	Area	Sites	Number of villages (Revenue estates) effected	Special Assessment	
				Total	Immediately recoverable
				(Rs.)	(Rs.)
Rohtak	780 acres, 9 <i>biswas</i> , 6 <i>biswansis</i> , and 35 sq. ft.	5,809	43	18,904	17,126
Gohana	371 acres, 10 <i>biswas</i> , 14 <i>biswansis</i> , and 63 sq. ft.	734	38	3,269	3,104
Sonepat	576 acres, 2 <i>blghas</i> , 15 <i>biswas</i> , 11 <i>biswansis</i> , and 8 sq. ft.	3,977	48	15,181	14,640
Jhajjar	227 acres, 5 <i>biswas</i> , 2 <i>biswansis</i> , and 36 sq. ft.	1,439	30	5,317	5,009

The enforcement of the special assessment was suspended with effect from *Kharif* 1964.

COLLECTION OF LAND REVENUE

As the district came under the British in the beginning of the 19th century, the assessment and collection of revenue was not in a good state and it was left much to be desired. 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 what arrangements they could for collection from 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 Malguzar was in default, the whole *patti* or estate for which he was engaged was put up 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. Indeed, it is said that by some strange misapprehension the rule applicable to cases of sale 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 survived the crushing exactions of the petty tyrannies which it 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 Holt Mackenzie Commission was appointed with power to annul, should equity require it, any public or private transfer of land which had taken place before September 13, 1810. The Regulations 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 1,958 Lambardars or 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. Thuledars who were 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 remunerations. The Police Commission Report of 1902-03 proposed a reduction in the number of Lambardars. The acceptance of this proposal resulted in subsequent vacancies not being filled.

The *zaildari* system was introduced in the settlement of 1879 to assist Lambardars, in the realisation 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 since the beginning of the third settlement vacancies were not filled.¹ In their place, it was decided to create *sufedposhi inams*. 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 revenue collection on the payment of *pachotra*. Their total number in the district in 1965 was 3,018.

ADMINISTRATION OF LAND REVENUE AND RECORD OF RIGHTS

As chief district revenue officer, a Deputy Commissioner's title is Collector, a term which indicates his responsibility for the realisation of

1. *Final Report of the Third Regular Settlement (1905-10) of Rohtak District*, p.48.

all Government revenues. He is assisted in this regard by Sub-Divisional Officers, Tahsildars and Naib Tahsildars.

The district is sub-divided into tahsils, *kanungo* circles and *patwar* circles as follows :—

<u>Tahsil</u>	<u>Kanungo circle</u>	<u>Number of patwar circles</u>	<u>Assistant Patwaris</u>
Rohtak	(1) Rohtak	24	1
	(2) Kiloj	23	
	(3) Hassangarh	24	1
Gohana	(4) Gohana	17	1
	(5) Mundlana	18	
	(6) Baroda	18	
	(7) Maham	18	1
Jhajjar (including Nahar Sub-Tahsil)	(8) Beri	21	
	(9) Bahadurgarh	20	
	(10) Jhajjar	21	1
	(11) Subana	20	
	(12) Machhrauli	20	
	(13) Nahar	7	
Sonapat	(14) Murthal	18	
	(15) Kheora	18	
	(16) Kailana	19	
	(17) Sonapat	19	1
	(18) Rohat	19	
Total	18 <i>kanungo</i> circles	344 <i>patwar</i> circles	6 Assistant Patwaris

The Tahsildar, in charge of a tahsil, is a very important functionary. The tahsil is of primary importance in the district. It is the headquarters of the tahsil treasury and office; and here local payments are made by Lambardars and local revenue petitions are presented. Some of the petitions are disposed of while important ones are forwarded to the Collector for orders. The Tahsildar exercises local control in tahsil. He is required to pay special attention to check the record of changes in proprietary and occupancy holdings, and harvest statistics. He is constantly in camp and his camp tours afford him opportunities for dealing with partition cases on the spot, and with matters connected with appointments of Lambardars, and cases of lapse of revenue assignments. A Tahsildar is assisted by

Naib-Tahsildars and as many of them are appointed as the work-load in the tahsil requires. In 1965, there were 9 Naib Tahsildars in the district; 3 in the Rohtak tahsil, 2 in the Sonapat tahsil, 1 in the Gohana tahsil, 2 in the Jhajjar tahsil and 1 in the Nahar sub-tahsil.

The Patwari is an inheritance from the village system of old days.¹ He is appointed for a circle consisting of one or more villages. Besides the proper maintenance of the records entrusted to his charge, the Patwari is required to report to the Tahsildar any calamity affecting the land, crops, cattle or the agricultural classes, and to bring to 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 any 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 alternative arrangement can be made immediately.

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 the Patwaris in his charge. He is held responsible for the mutation work of all *patwar* circles. He supervises the Patwaris when they are inspecting the crops and preparing the *dhal bachh*, mutations, and *burd baramad* (alluvion and diluvian) files of their villages. He also visits every *patwar* circle once a month and supervises the timely and accurate completion of the *jamabandis* (revenue record) and the connected statements.

In addition to the field Kanungos, there are 4 office Kanungos who are in charge of records in the tahsil office. They submit to the Tahsildar, in such forms and on such dates as may be prescribed,

1. He was under section 3 of the Land Revenue Act a 'village Officer' and not a Government employee. Patwaris were formerly paid from the cess on the land revenue but in 1906 the State took over the charge and abolished the *patwar* cess and with it the *patwar* fund.

periodical returns showing agricultural data and the progress of work of the Kanungos and Patwaris. They are also responsible for the custody of all *patwar* and assessment records filed in the tahsil; the custody of blank forms and their issue to the Patwaris and Kanungos; the accounts of the Patwari and Kanungo establishment of the tahsil; the accounts of mutation fees; the supply of any information required by the Deputy Commissioner or Tahsildar regarding entries in records and bringing to the immediate notice of the Tahsildar reports of calamities submitted by the Patwaris so that these may be forwarded to the Deputy Commissioner.

At district headquarters, there is a District or Sadar Kanungo. The District Kanungo is the inspecting officer of the land record work of the whole district, both in the field and in tahsil offices. He maintains the statistical registers relating to the whole district and is responsible for the custody of all land records filed in the district office. The responsibility of the Tahsildar and Naib Tahsildar, for the inspection and correctness of the work of the Kanungos and Patwaris is, however, not affected by the duties of the District Kanungos. The work of Kanungos is supervised by the Tahsildar and Naib Tahsildar who are expected to verify the crop entries field to field in estates subject to the fluctuating system of assessments, and at least 25 per cent of the entries made in the record of titles of each estate.

LAND REVENUE AND SPECIAL CESSSES

Land Revenue

The land revenue, fixed in the settlement of 1909-10, is realised to this day as there has been no revision thereafter. The land revenue is payable in two instalments, for *kharif* crop on December 15 and for *rabi* on June 15. The details of income from land revenue and remission during 1957 to 1965 are given below :

Year ending <i>rabi</i>	Previous year's balance	Demand	Total for re- covery	Actual recovery	Remission	Balance
	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
1957	17,446	16,81,616	16,99,062	16,10,047	85,466	3,549
1958	3,549	16,79,061	16,82,610	16,75,074	951	6,585
1959	6,585	16,7837	16,84,622	15,66,170	1,11,064	7,388
1960	7,388	16,81,389	16,88,777	16,36,362	23,870	28,545

Year ending <i>rabi</i>	Previous year's balance	Demand	Total for re- covery	Actual recovery	Remission	Balance
1961	28,545	16,81,104	17,09,649	12,97,771	3,91,790	20,088
1962	20,088	16,90,195	17,10,283	13,36,017	3,59,301	14,965
1963	14,965	16,95,136	17,10,101	16,81,781	13,625	14,695
1964	14,695	16,98,165	17,13,060	11,96,395	4,88,286	28,379
1965	28,379	17,05,495	17,33,874	10,69,049	5,58,651	1,06,174
1966	1,06,174	17,06,095	18,12,269	15,00,029	78,623	2,33,617

Special Cesses

Village officers cess.—The village officers cess used to include *patwar* cess also. In the earlier settlements, a normal rate for the *patwar* cess was considered to be 6 pies per rupee of land revenue which is equivalent to a surcharge of $3\frac{1}{2}$ per cent, an additional quarter or half per cent being taken on account of stationery. But later the cess was found to be too light to meet the expenditure which the new standards of revenue work demanded and the rate was increased to about $6\frac{1}{2}$ per cent. The *patwar* cess was entirely remitted in 1906 when the State took over charge of Patwaris. *Pachotra* as the name implies, amounting to 5 per cent of the revenue, is charged for the Lambardars.

Local rate.—It has grown from small beginnings. It was usual in early settlements to levy a road cess at one per cent on the land revenue and subsequently an education cess amounting to surcharge of one per cent and a postal or dak cess amounting to one-half per cent were added. But in 1871, a local rate amounting to $6\frac{1}{2}$ per cent on land revenue was imposed. This local rate was raised in 1878 from $6\frac{1}{2}$ per cent to $8\frac{1}{2}$ per cent for providing relief to the famine stricken people in the district.¹ With the passing of the Punjab District Boards Act, 1883, the road, postal and education cesses were merged in the local rate and its legal limit was raised to $12\frac{1}{2}$ per cent of the land revenue and owners' rate. In 1922, the rate was fixed at a maximum of 12 pies and minimum of 10 pies per rupee of the annual

1. The famine cess was abolished in 1906.

value¹ under section 4 of the Punjab Act XI of 1922. But the Rohtak District Board fixed the rate at the maximum. In 1954-55, the Punjab Government raised the local rate to 50 per cent of the land revenue on the recommendations of the District Board, Rohtak. The following table will show the amount of collection during 1963 to 1967:—

<u>Year ending <i>rabi</i></u>	<u>Amount</u> (Rs.)
1963	9,96,257
1964	11,19,769
1965	11,52,782
1966	9,98,548
1967	10,18,951

Surcharge on land revenue.—The assessment of land revenue in the settlement of 1909-10, was made chiefly on the basis of prices then prevailing. The term of the settlement expired in 1939. Since then the rise in the prices of various crops has increased the net assets of land and an increase in the assessment of land revenue has fallen due. As it was not possible for Government to conduct regular settlements owing to administrative difficulties and as Government needed more revenue immediately to meet the ever-increasing expenditure on development, it was decided that a surcharge should be imposed on the existing land revenue.

Accordingly, the Punjab Land Revenue (Surcharge) Act, 1954, was enacted for the levy of surcharge, with effect from the *rabi* harvest of the agricultural year 1953-54. Under the Act, every land-owner who pays land revenue, in excess of ten rupees is liable to pay a surcharge thereon to the extent of one-quarter of land revenue if the amount payable by him as land revenue does not exceed thirty rupees, and two-fifths of the land revenue where the amount payable by him exceeds thirty rupees. It was also provided in the Act that this shall continue to be charged and levied so long as the assessment of land revenue prevailing at the commencement of this Act continues to be

1. Annual value is defined as double the land revenue assessed on any land, whether such assessment is leviable or not.

in force. The income from the surcharge during 1955 to 1966 is given below:—

<u>Year ending <i>rabi</i></u>	<u>Amount</u> (Rs.)
1955	3,63,721
1956	3,19,253
1957	3,40,141
1958	3,48,598
1959	3,32,493
1960	3,19,530
1961	2,48,015
1962	2,48,808
1963	3,32,569
1964	2,24,056
1965	1,91,905
1966	2,78,335

Special charge on land revenue.—As the surcharge levied from 1955 proved to be inadequate to meet the heavy financial obligations created by the various development schemes, it became necessary to augment the State revenues in every possible manner; hence a special charge was levied under the Punjab Land Revenue (Special Charge) Act, 1958, with effect from *rabi* harvest of agricultural year 1957-58. The rate of special charge is based on the income-tax pattern, with different slabs for different categories of land-owners. The slab rates are such that the incidence of taxation mainly falls on those who can afford to pay it. The revenue (land revenue plus surcharge) payers up to Rs. 50 have been exempted and those paying more than Rs. 1,000 have been subjected to 300 per cent increase in the land revenue.

The special charge is to be a permanent feature of revenue policy of the State Government. The income under it from the date of its inception is as follows:—

<u>Year ending <i>rabi</i></u>	<u>Amount</u> (Rs.)
1959	1,06,587
1960	69,391
1961	56,153
1962	55,481
1963	77,391
1964	51,033
1965	40,994
1966	64,603

Commercial crops cess.—A cess on commercial crops namely cotton, sugarcane and chillies at the rate of Rs. 4 per acre in the case of land which is irrigated by canal water and Rs. 2 per acre in case of other land, has been levied with effect from *kharif* 1963 under the Punjab Commercial Crops Cess Act, 1963. Areas under commercial crops sown solely for home use up to one *kanal* in the case of chillies and 2 *kanals* in the case of sugarcane or cotton is exempted from this levy. The income from this cess during 1964—1966 was as follows:—

<u>Year ending <i>rabi</i></u>	<u>Amount</u> (Rs.)
1964	2,35,779
1965	2,42,272
1966	6,61,527

Water rates.—Water 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 the final revision took place with effect from *rabi* 1949. The rates were

slightly reduced on wheat and gram crops in 1953-54. The income from this source during 1963 to 1966 was as follows:—

<u>Year ending <i>rabi</i></u>	<u>Amount</u> (Rs.)
1963	50,54,408
1964	29,76,216
1965	34,82,544
1966	40,46,538

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 unproductive portion of these irrigation projects. The income from this levy during 1963 to 1966 was as follows :—

<u>Year ending <i>rabi</i></u>	<u>Amount</u> (Rs.)
1963	11,66,847
1964	10,14,420
1965	10,41,879
1966	10,57,177

LAND REFORMS

Agrarian Reforms

It has been felt for long that agrarian reforms were necessary. With the attainment of Independence it became clear that a sound land policy should take up the question of ameliorating the conditions of the tenants; it should also consider laying down a ceiling to land holding. The landlords became restive fearing that they would be deprived of the lands which had been cultivated for years by their tenants. They started bringing these lands under their direct management. They also began to partition their lands or transfer them in the names of their relatives and friends with a view to reducing the areas of their holdings. All this resulted in harassment to the tenants whose position became shaky.

The history of land system in the State reveals that there were three 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 district besides proprietors there were tenants-at-will and tenants with rights of occupancy. The different kinds of holdings in different years were as follows:—

Year	Total cultivated area (Acres)	Land with tenants-at-will (Acres)	Land with occupancy tenants (Acres)	Land with owners (Acres)
1910	10,44,815	3,49,740	45,239	6,49,836
1947	10,70,377	4,97,884	47,252	5,25,241
1960	12,28,388	5,02,170	—	7,20,509
1965	12,46,223	4,71,660	—	7,74,563

No material changes occurred in the system of land holding between 1910 and 1947. Villages with small holdings were the rule except for a few *zamindari* type of villages. Relationship between the landlords and the tenants was generally satisfactory, though it tended to lean in favour of the landlords. This position became different after Independence when Government decided to introduce suitable land reforms based on its land policy. A great deal of land was cultivated by peasant proprietors of small holdings convenient for self-cultivation or it was held by intermediaries, who got it cultivated through tenants but who had themselves no interest in the land beyond getting their rent. The tenants were mainly occupancy tenants, tenants-at-will or *Admi Maliks*. All these combined formed a sizeable proportion of the rural population. Their lot had to be improved in pursuance of the Government policy of 'land for the tiller'. Accordingly the following laws were enacted:—

- (1) The East Punjab Utilization of Lands Act, 1949
- (2) The Punjab Abolition of *Ala Malikiyat* and *Talukdari* Rights Act, 1952
- (3) The Punjab Occupancy Tenants (Vesting of Proprietary Rights) Act, 1952

(4) The Punjab Security of Land Tenures Act, 1953

(5) The Punjab Bhudan Yagna Act, 1955

The salient features of the above-mentioned Acts and their implementation are explained briefly.

Abolition of intermediaries.—Under the Punjab Abolition of Ala Malikiyat and Talukdari Rights Act, 1952, the age-old institution of Ala Maliks or Talukdars was abolished, the Ala Maliks or Talukdars being only intermediaries between the State and the ordinary or Adna Maliks who actually possessed and cultivated the land and paid land revenue to Government, paying in addition a negligible percentage over the land revenue as rent to the Ala Maliks or Talukdars. The latter were allowed due compensation for the abolition of these rights. The law promulgated in 1952 has since been implemented throughout the district and all the *ala malikiyat* and *talukdari* rights have been abolished.

Vesting of proprietary rights in occupancy tenants.—Occupancy tenants had held land for generations (the tenures being heritable) on payment of fixed rents in cash or kind usually. They were generally not evictable so long as they were in reasonable cultivation of the tenancy and paid their rent regularly. By the Punjab Occupancy Tenants Act, proprietary rights of the land held by these tenants were vested in them and they were made to pay a reasonable compensation to the landlords. The provisions of this law have been practically wholly implemented and all those who were formerly classed as occupancy tenants are now full-fledged proprietors of their holdings.

Security of land tenures.—The Punjab Security of Land Tenures Act, 1953, as amended in 1955, not only reduced the acreage which could be reserved by landlords but also specifically prohibited ejection of tenants from all un-reserved areas, except in cases of default in payment of rent or where they did not properly cultivate the land.¹ Rent was limited to one-third of the crop or the value thereof, or to the customary rent if this was lower. However, payment for services provided by the landlord were excluded from the computation of rent. The Act further extended the opportunities

1. The Act XI of 1955 added the provisions that no tenant might be ejected from reserved land unless he was settled on surplus or other land.

for 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 un-reserved area from their landlords at three quarters of the ten-year average of prices of similar land.

Government has been further empowered to utilise the surplus area of both land-owners and tenants for the resettlement of ejected tenants. All areas owned by a local owner above 30 standard acres and by a displaced person above 50 standard acres are considered as surplus area. A small owner having 30 standard acres cannot eject a tenant under the Act from 5 standard acres unless the tenant has been settled by Government on surplus area.

The work of assessment of surplus area under the Act has made a considerable headway. In 1966, there were 1,740 cases of surplus area. All of them were decided and 21,041 standard acres of land were declared surplus.

The resettlement of tenants considered eligible for the grant of surplus land was started all over the district and 12,027 tenants have been resettled on an area of 18,107 standard acres. Proprietary rights have been given to the tenants on an area of approximately 1,495 acres.

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

Utilization of waste lands.—There was some cultivable waste land in the district not used for cultivation. In pursuance of Government policy to utilize every inch of available culturable land for growing more food and other essential crops, the East Punjab Utilization of Lands Act, 1949, was enacted under which a notice is served on every land-owner who allows his land to remain uncultivated for six 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 the Harijans. Under the provisions of this Act about 552 acres of land was taken over, out of which 507 acres was leased out to tenants by the end of 1965.

Bhoodan Yagna.—The Act gives 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.

Consolidation of Holdings

No systematic and large-scale development is possible when the holdings are small and the fields lie scattered. It is only through the consolidation of holdings that the land lying scattered in tiny strips assumes a compact and standard shape. The regular sizeable fields enable the use of new and extensive agricultural technique. Circular and approach roads increase the mobility between houses and villages and the land for institutions like *panchayat ghar* and schools help initiate the social welfare programmes. A lot of virgin land is also reclaimed by the Government as a corollary to the scheme. In fact, consolidation brings about a revolution in the economic structure of land tilling.

The work of consolidation of land holdings was being carried out in the Punjab by the Co-operative Department since 1930 but in the absence of legislation, it did not make much headway. To make good this legislative 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 work of consolidation of land holdings was started in the district in 1950. The progress of the work up to March 1967, is indicated in the following table :—

Tahsil	Total number of villages/area		Villages/area given up		Villages/area to be consolidated		Villages/area consolidated upto 31st March, 1967	
	Vil- lages	Area	Vil- lages	Area	Vil- lages	Area	Vil- lages	Area
		(Acres)		(Acres)		(Acres)		(Acres)
Rohtak	133	3,29,891	1	7,777	132	3,22,114	131	3,18,295
Sonepat	241	2,86,225	7	7,023	234	2,79,202	228	2,68,629
Jhajjar	309	5,20,665	7	10,354	302	5,10,311	278	4,40,727
Gohana	123	3,54,031	1	4,845	122	3,49,186	100	2,43,122
Total	806	14,90,812	16	29,999	790	14,60,813	737	12,70,773

OTHER SOURCES OF REVENUE, STATE AND CENTRAL

State Sources of Revenue

There are various other sources besides land from which the State derives its revenue. A brief description of each of these is given below:

Stamp Duty.—The Indian Stamp Act No. II of 1899 came into force on July 1, 1899. The Act was amended by the Punjab Act VIII of 1922. It was further amended by the Indian Stamp (Punjab Amendment) Act of 1960.

The Act authorises the Collector to ensure that the documents are properly stamped according to schedule. The collection of stamp duty during 1958-59 to 1965-66 was as follows:—

Year	Judicial	Non-judicial	Total
	(Rs.)	(Rs.)	(Rs.)
1958-59	3,93,064	8,84,165	12,77,229
1959-60	4,44,162	8,59,202	13,03,364
1960-61	4,60,482	10,41,412	15,01,894
1961-62	4,84,098	20,32,092	25,16,190
1962-63	4,61,288	21,17,807	25,79,095
1963-64	5,67,933	21,62,562	27,30,495
1964-65	5,73,731	24,29,475	30,03,206
1965-66	6,58,816	19,01,247	25,60,063

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

The appeals against the orders of the Sub-Registrar are heard by the Registrar. The Inspector-General of Registration, Haryana at Chandigarh, exercises a general superintendence over all 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 and the receipts:—

Year	Number of registrations		Aggregate value of property	Amount of ordinary fees	Other receipts	Total receipts
	Immovable property	Movable property				
			(Rs.)	(Rs.)	(Rs.)	(Rs.)
1962-63	9,767	591	2,69,06,749	1,90,527	9,306	1,99,833
1963-64	8,887	591	2,88,70,215	1,92,653	6,862	1,99,515
1964-65	11,563	673	5,09,73,216	2,88,029	8,560	2,96,589
1965-66	10,119	660	3,31,80,654	2,84,781	7,194	2,91,975

Professions Tax.—Every person who carries on trade, either by himself or by an agent or representative, or who follows a profession or calling or who is in employment either wholly or in part, within the State, is liable to pay professions tax under the Punjab Professions, Trades, Callings and Employments Taxation Act, 1956. The maximum limit of the tax payable by any person cannot exceed Rs. 250 in a financial year. The Excise and Taxation Officer functions as assessing authority under the Act.

The table below shows the net earnings since the enforcement of the Act:

Year	Number of assessees	Amount assessed	Net amount recovered
		(Rs.)	(Rs.)
1956-57	482	39,590	4,828
1957-58	497	63,512	64,917
1958-59	711	1,04,442	94,342
1959-60	584	91,717	81,251
1960-61	601	95,237	83,798
1961-62	551	87,202	65,972
1962-63	1,009	1,98,436	1,24,572
1963-64	586	1,33,790	1,11,954
1964-65	997	1,53,811	1,24,944
1965-66	1,134	1,76,704	1,55,618

Excise and Taxation.—For the administration of excise and taxation Acts, the district is under the charge of an Excise and Taxation Officer who is assisted by 4 Assistant Excise and Taxation Officers. Further, the Excise and Taxation Officer has under him 1 District Excise Inspector and 5 Excise Inspectors on the excise side and 1 District Taxation Inspector and 11 Taxation Inspectors on the taxation side. There is a Head Clerk in charge of the ministerial establishment. The Rohtak district falls under the excise and taxation division of Ambala where a Deputy Excise and Taxation Commissioner is in charge under the overall charge of the Excise and Taxation Commissioner. Since the district is situated on the border of the State, there were three sales tax check barriers at Rai, Bahadurgarh and Kharkhauda for the collection of data regarding goods imported from other adjoining States by road transport since July 1, 1955.

The State and Central Acts enforced in the State 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 East Punjab Opium Smoking Act, 1948 (Repealed in 1960), (5) The Opium Act, 1878, (6) The Dangerous Drugs Act, 1930, (7) The Indian Power Alcohol Act, 1948, (8) The Medicinal and Toilet Preparations (Excise Duties) Act, 1955, and (9) The Spirituous Preparations (Inter-State Trade And Commerce) Central Act, 1955.

Prohibition was enforced in the district in respect of liquor on October 2, 1948,¹ and in respect of Opium on April 1, 1959, resulting in the loss of an annual revenue of more than Rs. 36 lakhs and about Rs. 1 lakh respectively.

The net excise revenue for the years 1956-57 to 1965-66 is shown in the statement below. The income after 1959 concerns only *bhang* vends licence fee, denatured spirit, rectified spirit, etc.

Year	Total collection	Expenditure	Net income
	(Rs.)	(Rs.)	(Rs.)
1956-57	1,45,804	34,189	1,11,615
1957-58	1,53,076	29,855	1,23,221

1. It was scrapped on April 1, 1967.

Year	Total collection	Expenditure	Net income
1958-59	1,17,978	29,252	88,726
1959-60	52,928	27,633	25,295
1960-61	56,199	27,091	29,108
1961-62	60,674	38,295	22,379
1962-63	45,612	56,612	(—) 11,000
1963-64	31,293	60,160	(—) 28,867
1964-65	53,171	63,028	(—) 9,857
1965-66	23,735	86,099	(—) 62,364

On the taxation side, the following State and Central Acts are administered by the Excise and Taxation Department:—

Property Tax.—This tax was levied under the Punjab Urban Immovable 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 Rohtak, Sonapat, Bahadurgarh, Gohana and Jhajjar towns. The collection under the Act during 1956-57 to 1965-66 was as follows:—

<u>Year</u>	<u>Amount</u> (Rs.)
1956-57	1,89,884
1957-58	1,96,321
1958-59	2,04,174
1959-60	2,32,906
1960-61	3,06,145
1961-62	4,92,389
1962-63	4,82,170
1963-64	5,86,149
1964-65	5,00,311
1965-66	4,07,411

Sales Tax.—The Punjab General Sales Tax Act, 1941, was repealed on May 1, 1949, when the Punjab General Sales Tax Act, 1948, came into force. The turnover pertaining to the period prior to May 1, 1949, however, continued to be dealt with under the old Act. The general rate of tax under this Act is 6 paise a rupee. On luxury goods like motor vehicles, refrigerators, clocks and watches, iron and steel safes and almirahs, radios and radio-parts, gramophones, etc., the rate of tax is 10 per cent. Purchase tax stands levied on cotton, oil-seeds and resin at 2 per cent. Goods that are exported, or sold to registered dealers in the State or are the subject of inter-State trade, are not taxed under the Act. Goods like iron and steel, coal, cotton, etc., that are of special importance of inter-State trade, have been designated as 'declared goods' and tax above 2 per cent cannot be levied on these.

Special treatment and exemptions.—Special treatment has been given to the following goods as is clear from the rate of tax mentioned against each :—

	Per cent
Food grains and pulses	1.5
Declared goods (iron and steel), coal, cotton, oil-seeds, jute, etc.	2
Gold and silver articles and wares, ornaments and jewellery	1
Bullion and species	0.5
Sales to Government Departments against a prescribed certificate	1
Ready-made garments made out of hand-loom or mill-made cloth	1

Exemptions.—Exemptions have been allowed to electric energy, agricultural implements, fertilizers, kerosene oil,¹ fodder of every type, vegetables, fresh fruits, sugar, textiles,² all goods sold to Indian Red Cross Society and John Ambulance Association and those co-operative societies in whose favour a certificate of genuineness is issued by the Commission constituted under the Khadi and Village Industries Commission Act, 1956.

1. The sales tax at the rate of 2 per cent has been levied since April 1, 1968.

2. Sugar and textiles have been exempted because excise duty has been levied on these by the Central Government.

The receipts of the sales tax during 1956-57 to 1965-66 given below indicate that this source of revenue is assuming increasing importance:

<u>Year</u>	<u>Amount</u>
	(Rs.)
1956-57	19,83,979
1957-58	22,12,728
1958-59	22,21,388
1959-60	25,13,055
1960-61	25,31,818
1961-62	29,13,728
1962-63	30,45,600
1963-64	44,37,459
1964-65	61,63,695
1965-66	74,27,785

Entertainment Duty.—The Punjab Entertainments Duty Act, 1936, was repealed by the Punjab Entertainments Duty Act, 1955, on November 4, 1955. The rates have been changing and in 1965-66 these were 50 per cent of the payment of admission to a show. Its incidence falls on the persons who witness the entertainment.

The collections during 1956-57 to 1965-66 under this Act were as follows:—

<u>Year</u>	<u>Amount</u>
	(Rs.)
1956-57	1,39,231
1957-58	1,67,630
1958-59	1,83,301
1959-60	2,38,060
1960-61	2,68,956

<u>Year</u>	<u>Amount</u> (Rs.)
1961-62	3,47,974
1962-63	4,61,962
1963-64	4,95,583
1964-65	5,66,915
1965-66	6,25,899

Motor Spirit Tax .—This tax was levied under the Punjab Motor Spirit (Taxation of Sales) Act, 1939. The rate of tax which was 2 annas per imperial gallon was enhanced to 4 annas on July 17, 1957. Again the rate was enhanced to 30 paise per imperial gallon on April 20, 1959. This was converted to 7 paise per litre on May 13, 1960.¹ The total collections of the tax under the Act during 1956-57 to 1965-66 are given below:

<u>Year</u>	<u>Amount</u> (Rs.)
1956-57	1,56,392
1957-58	1,94,140
1958-59	2,17,537
1959-60	2,80,908
1960-61	2,81,716
1961-62	3,42,857
1962-63	3,55,546
1963-64	3,28,626
1964-65	4,07,691
1965-66	4,67,650

Show Tax.—The Punjab Entertainments Tax (Cinematograph) Shows Act, 1954, came into force on the 4th May, 1954. The show tax is levied on the exhibitors for every show on the number of occupied seats of a cinema house. The rate of the tax during 1966-67 which

1. The rate of tax on petrol was enhanced to 9 paise per litre on October 26, 1966. It was, however, decreased to 5 paise per litre on petrol and 4 paise per litre on other motor spirit items on June 22, 1967.

came into force on November 4, 1965 was as follows¹—

Town where the cinema house is located	Rate of tax per show for every 100 occupied seats of a cinema house
	(Rs.)
Rohtak	2.20
Sonepat	1.75
Other places and touring talkies	0.87

It was also provided that such tax shall not exceed Rs. 10 per show in any case and shall be charged proportionately for a fraction of 100 seats.² The net collections of the tax since its enforcement are given below :

Year	Amount
	(Rs.)
1954-55	6,664
1955-56	12,141
1956-57	14,982
1957-58	15,055
1958-59	13,830
1959-60	15,943
1960-61	13,295
1961-62	15,723
1962-63	16,882
1963-64	17,141
1964-65	18,095
1965-66	32,176

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

1. Rates were enhanced to Rs. 5.24 for Rohtak, Rs. 4.40 for Sonepat and Rs. 1.74 for other places and touring talkies during 1967-68.

2. The limit was enhanced to Rs. 15 on January 16, 1968.

came into force on November 4, 1965 was as follows¹—

Town where the cinema house is located	Rate of tax per show for every 100 occupied seats of a cinema house
	(Rs.)
Rohtak	2.20
Sonepat	1.75
Other places and touring talkies	0.87

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in respect of passengers carried and goods transported in motor vehicles in the State. The rate of tax in 1965-66 was 25 per cent of the fare paid by a passenger.¹ In the case of motor-cycle rickshaws, taxies, tractors and public carriers, the levy was made in the form of a lump sum. The collections made under the Act during 1956-57 to 1965-66 are given below :—

<u>Year</u>	<u>Amount</u> (Rs.)
1956-57	6,99,384
1957-58	9,16,886
1958-59	10,48,138
1959-60	12,82,690
1960-61	13,14,031
1961-62	13,60,488
1962-63	19,23,296
1963-64	27,74,255
1964-65	31,06,920
1965-66	35,37,236

Central Sales Tax.—The Central Sales Tax Act, 1956, provides for levy of tax on sales effected in the course of inter-State trade and commerce. The States have been authorised to administer this tax on behalf of the Government of India. The entire collection of the tax is being appropriated by the States. The rate of tax on 1966-67 was as under :

Inter-State sales to registered dealers	3 per cent
Inter-State sales to unregistered dealers	10 per cent
Declared goods to registered dealers	Up to 2 per cent (except at 1 per cent for resale to registered dealers)

1. It was enhanced to 35 per cent on July 21, 1967.

The collections made under the Act were as follows:—

<u>Year</u>	<u>Amount</u> (Rs.)
1957-58	1,24,501
1958-59	3,25,369
1959-60	3,90,207
1960-61	4,05,868
1961-62	3,63,391
1962-63	5,75,359
1963-64	7,96,779
1964-65	10,02,681
1965-66	24,67,975

Central Sources of Revenue

Central Excise Duties.—The central excise is administered by the Central Government. The Rohtak district falls in the Rohtak Division under the charge of Assistant Collector, Central Excise, Rohtak. The work in the district is looked after by a Superintendent, Central Excise with his headquarters at Rohtak. He has got additional charge of the Hissar district also. He is assisted by Multiple Officers Range headed by a Deputy Superintendent, and three Inspectors Intelligence and Preventive, attached to him. The central excise duties are levied on tobacco, cotton fabrics, sugar and *khandsari*, paints and varnishes, vegetable non-essential oils, internal combustion engines, electric fans, staple fabrics, motor vehicles, trailers, glass and glasswares, china and porcelain wares, cotton yarn, sodium silicate, iron and steel products, electric wires and cables. It is not possible to give collections on the district basis.

Income-tax.—The Indian Income-tax Act of 1922 has been replaced by the Income-tax Act of 1961 with effect from

April 1, 1962. The collections under this Act for the years 1962-63 to 1965-66 were as follows:—

<u>Year</u>	<u>Amount</u> (Rs. in thousands)
1962-63	2,528
1963-64	5,072
1964-65	3,577
1965-66	3,026

Estate Duty.—The Estate Duty Act, 1953 (34 of 1953) came into force on October 15, 1953. The duty is leviable on the estate of those dying after October 15, 1953. Proceedings for this levy have to be started within 5 years of the death but there is no time limit for completion of the assessment. The collections under this Act for the years 1962-63 to 1965-66 were as follows:—

<u>Year</u>	<u>Amount</u> (Rs. in thousands)
1962-63	21
1963-64	13
1964-65	24
1965-66	9

Wealth Tax.—The Wealth Tax Act, 1957, came into force from the assessment year 1957-58. It is leviable in the case of an individual whose net wealth exceeds Rs. 1 lakh and in the case of Hindu un-divided family if its net wealth exceeds Rs. 2 lakhs. The collections under this Act for the years 1962-63 to 1965-66 were as follows:—

<u>Year</u>	<u>Amount</u> (Rs. in thousands)
1962-63	12
1963-64	28
1964-65	—
1965-66	37

Gift Tax.—The Gift Tax Act, 1958, came into force on April 1, 1958. It is leviable on all gifts made after April 1, 1957 if the total value of the gifts (movable and immovable) exceeds Rs. 10,000. The collections under this Act for the years 1962-63 to 1965-66 were as follows:—

<u>Year</u>	<u>Amount</u> (Rs. in thousands)
1962-63	7
1963-64	16
1964-65	88
1965-66	115

Gift Tax.—The Gift Tax Act, 1958, came into force on April 1, 1958. It is leviable on all gifts made after April 1, 1957 if the total value of the gifts (movable and immovable) exceeds Rs. 10,000. The collections under this Act for the years 1962-63 to 1965-66 were as follows:—

<u>Year</u>	<u>Amount</u> (Rs. in thousands)
1962-63	7
1963-64	16
1964-65	88
1965-66	115