

## CHAPTER XI

### REVENUE ADMINISTRATION

#### HISTORY OF THE REVENUE ADMINISTRATION

The history of the revenue administration in the district can be traced from the reign of Mughal emperor Akbar when the tract comprising the present district formed the part of Sirhind subah. The revenue was then regularly assessed and the incidence has averaged Rs. 1.50 per acre for the tract.<sup>1</sup> Among the Sikhs, there was no such thing as an assessment. The revenue was collected in kind from the person actually in possession and ordinarily two-fifth of the gross produce was the share of the state. The rate was reduced to one-third or even to one-fourth where the soil was very poor or in special cases, for instance, where the occupants were Sikhs.<sup>2</sup>

Summary settlements of the land were effected at various times for such parts of the district which lapsed prior to 1846. In 1847, the preliminary operations of a regular settlement were started under W. Wynyard in the southern tahsils of the district as it was then constituted. In 1853, the regular settlement operations were extended to the northern tahsils under Philip Melvill and Bowring and the settlement of the whole district was completed and sanctioned in 1854.

#### Regular Settlements

Apart from summary settlements made at different times during the 19th century, different portions of the district have been settled on different dates as follows:—

Calendar of Land Revenue Settlements

	First Regular Settlement		First Revised Settlement		Second Revised Settlement		Third Revised Settlement	
	From	To	From	To	From	To	From	To
1	2	3	4	5	6	7	8	9
1. Ambala tahsil ..	Kharif 1849- 53	Rabi 1883	Kharif 1887- 88	Rabi 1908-9	Kharif 1919	Rabi 1949	Kharif 1964	Rab 2004
2. Jagadhri tahsil ..	-do-	-do-	-do-	-do-	-do-	-do-	1963	2003
3. Narayangarh tahsil	-do-	-do-	-do-	-do-	-do-	-do-	—	—
4. Kalka tahsil ..								

1. *Ambala District Gazetteer*, 1923-24, p. 104.<sup>4</sup> The incidence has been arrived at accepting Akbari bigha at .0538 of an acre and forty *dams* to the rupee.

2. *Ambala District Gazetteer*, 1883-84, p. 60.

1	2	3	4	5	6	7	8	9
(i) Kalka and Kurari estates	—	—	1882	1912	1917	1947	—	—
(ii) Neli and Scoti-II Bhareli portion	1849-53	1883	1887-88	1908-9	1917	1947	—	—
(iii) Pinjore portion	1862 to 65	1865 to 1875	1875 to 85	1885 to 1895	1909	1939	—	—

The detailed account of the first regular, first revised and second revised settlements in the district can be seen in the respective settlement and assessment reports.<sup>1</sup>

The British summary settlements tried to keep the rates of demand equivalent to that of the Sikhs, who took as much as they could, up to two fifth of the produce and caused considerable hardship. W. Wynyard, Philip Melvill and Bowring carried out the first regular settlement in the tract between 1849-54 and proposed considerable reduction of the demand. In the Pinjore portion of the Kalka tahsil, the first cash assesment was made in A. D. 1859 and later in A. D. 1862, a three years settlement was made.

The regular settlement was revised in 1887 by Alfred Kensington in Narayangarh and Ambala tahsils and J.M. Douie in Jagadhri tahsil. The Kalka tahsil is comprised of different tracts which have a distinct fiscal history. The revenue estates of Kalka and Kurari were transferred from erstwhile Patiala State to the Simla district in 1846 and were settled in 1882 by E.G. Wace along with the Simla district (Himachal Pradesh). The Pinjore portion which was a part of the Pinjore tahsil of the Pinjore (Rajpura) district of the erstwhile Patiala State, was assessed from time to time (1862—65, 1865—75, 1875—85 and 1885—95) together with the bulk of the erstwhile Patiala State territory. The Neli tract and Scoti II (Bhareli *Illaga*) villages were part of Kharar tahsil (Punjab) and were settled by A. Kensington as part of the Kharar tahsil.

The second revised settlement was carried out by R.B. Whitehead and came into effect from 1919 in Ambala, Jagadhri and Narayangarh tahsils and from 1917 in Kalka and Kurari estates, Neli and Scoti II (Bhareli *Illaga*) of Kalka tahsil. The settlement of Pinjore portion of Kalka tahsil was carried out by F.P. Young and came into effect from 1909. The settlement in various tracts of the district was sanctioned for 30 years. During the settlement, each of the tahsils was divided into the following assessment circles roughly

1. R.B. Whitehead, *Final Report of the Second Revised Settlement, 1915—20, of the Ambala District, and the Assessment Report of the Pinjaur Tahsil of the Pinjaur (Rajpura) District, Patiala State, 1909.*

corresponding to their physical configuration :—

Tahsil	Assessment Circles	Demand per Circle
		(Rs)
Ambala	Ambala Circle	2,91,396
Jagadhri	Kandi	15,600
	Bangar	1,88,000
	Southern Yamuna (Jumna) Khadar	48,500
	Northern Yamuna (Jumna) Khadar	17,500
	Som Khadar	40,400
Narayangarh	Seoti	1,82,000
	Morni	(i) Ghar 45,380 (ii) Pahar 8,641
Kalka	(i) Kalka and Kurari estates (Pahar circle of Kharar tahsil (Punjab)	505
	(ii) Neli	24,113
	(iii) Seoti II (Bhareli portion)†	—
	(iv) Pinjore portion	(i) Dun 18,653 (ii) Ghar 12,935

The demand sanctioned for each circle was distributed over villages with judicious care. The only canal irrigated land at that time was in Jagadhri tahsil where *nehri* area amounted to about 3,700 acres, nearly the whole of it lying in Som Khadar circle. It was in the treatment of this area that the settlement officer introduced the unique feature of the settlement, i.e., differential soil rates known as the *nehri parta*, which represented the advantage conferred on irrigated land by the canal. The assessment consisted of a fixed revenue imposed on the land in its dry capacity, together with the *nehri parta* which was made remissible if and when canal water became permanently unavailable. The assessment had worked smoothly up to 1929. Prices were on the whole, well above the commutation prices, and to pay the land revenue occasioned little difficulty. The remissions and suspensions as had to be granted, were entirely due to local misfortunes or due to defective or erratic rainfall. In the early thirties, due to a cataclysmic fall in prices, general large-scale relief had to be provided. The prices, began to rise in 1941 and since then the land owners have been better off. The settlement was sanctioned for 30 years, but ran for several more years. The land revenue fixed at the last settlement had lost its relationship with income from land. There was sufficient increase in irrigated acreage owing to the sinking of new wells, installation of government tubewells and the extension of canal irrigation. A phenomenal rise in the land values, development in road communication, decrease

in mortgage debt and enormous rise in prices brought considerable prosperity to the landowners.

The government in order to avail a share of the enhanced income from land, levied surcharge in 1954 and special charge in 1958 on the land revenue. It also ordered the revision of settlement in 1959 which was completed and enforced in Jagadhri and Ambala tahsils with effect from kharif 1963 and kharif 1964, respectively. The settlement was not revised in Narayangarh and Kalka tahsils. During the third revised settlement, the villages from the erstwhile Kalsia State merged into the Jagadhri tahsil were included in one or the other assessment circles, to which they had natural affinity. The Ambala tahsil continued to be treated as one assessment circle along with six villages of the erstwhile Kalsia State and two islands comprising six villages of the erstwhile Patiala State and a detached block of seven villages of Karnal district which had been merged into Ambala tahsil since the last settlement. The general character of these villages was not different from the surrounding Ambala villages as to warrant formation of a separate assessment circle. No substantial changes were made in the definition of the classes of land used in the last settlement but three new classes *nehri*, *chahi nehri* and *sailab* were recognised owing to the introduction of canal irrigation in Ambala tahsil and owing to the general deterioration of the *sailab* land since the last settlement. The increased financial results of the settlement in Ambala and Jagadhri tahsils are given below:

Tahsil	Old Demand	New Demand Sanctioned
	(Rs.)	(Rs.)
Ambala ..	2,92,396	4,33,554
Jagadhri ..	3,10,000	5,06,733

The new demand included the demand imposed on the estates which were merged into the Ambala and Jagadhri tahsils. The incidence of land revenue per cultivated acre increased from Rs. 1.74 to Rs. 2.13 in Ambala tahsil and from Rs. 1.91 to Rs. 2.36 in Jagadhri tahsil. Protective leases were granted to all wells including pumping-sets and tubewells. In sum, the overall increase of demand was 49 per cent in Ambala tahsil and 63 per cent in Jagadhri tahsil.

In 1963, a cess on commercial crops and in 1967, an additional charge on the land revenue were imposed to augment the government resources. All these proved inadequate in the light of the changed circumstances and ultimately to put the record straight, the government passed the Haryana Land Holdings Tax Act, 1973.

### Land Holdings Tax

In order to raise the quantum of revenue, the government had levied surcharge, special charge, cess on commercial crops and additional surcharge. The surcharge, was levied under Punjab Land Revenue (Surcharge) Act, 1954 and was extended to the areas of Pinjore tahsil of the erstwhile Patiala State after its merger in Punjab in 1956. Under the Act, every landowner 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.

The special charge was levied under the Punjab Land Revenue (Special Charges) Act, 1958, from the rabi harvest of the agricultural year 1957-58. The rate of special charge was based on the income-tax pattern with different slabs for different categories of landowners. The slab rates were such that the incidence of special charge mainly fell on those who could afford to pay it. While the landholders paying revenue (land revenue plus surcharge) up to Rs. 50 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.

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 case of other land, was levied from kharif 1963 under 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 exempted 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 in 1967. Initially, this had been levied for kharif 1967 and rabi 1968 but it was extended to kharif and rabi harvests of the agricultural year 1968-69, under the Haryana Land Revenue (Additional Surcharge) Act, 1969. This additional surcharge was further extended up to 1973-74 but could only be collected upto 1972-73 on account of the enforcement of the Haryana Land Holdings Tax Act, 1973.

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 the situation, the Haryana Land Holdings Tax Act, 1973 repealed the Punjab Land Revenue (Surcharge) Act, 1954, the Punjab Land Revenue (Special Charges) Act, 1958, the Punjab Commercial Crops Cess Act, 1963 and the Haryana Land Revenue (Additional Surcharge) Act, 1969 and consolidated these levies into a single tax known as the land holdings tax. However, the land holdings tax was not 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 the size of the holding. The present rates of land holdings 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 (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 (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 (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 (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 (c) Twenty paise per 0.05 hectare for the remaining land

The land in the Ambala district has been classified as follows<sup>1</sup> :—

Tahsil	Assessment Circle	Kind of Soil included in				
		Class-I	Class-II	Class-III	Class-IV	Class-V
Ambala	All tahsil	<i>Abi</i>	<i>Chahi, Bagh Barani</i>	<i>Sailab Barani</i>	—	<i>Banjar, Kallar, Thur and Sem</i>
Kalka	All tahsil	-do-	-do-	-do-	—	-do-
Narayangarh	(i) Scoti	-do-	<i>Chahi</i>	<i>Sailab, Barani, Bagh Barani</i>	—	-do-
	(ii) Ghar	-do-	-do-	-do-	—	-do-
Jagadhri	(i) Kandi	<i>Chahi-Nehri, Nehri Abi</i>	-do-	-do-	—	-do-
	(ii) Bangar	<i>Chahi-Nehri, Nehri Abi</i>	<i>Bagh Barani</i>	<i>Sailab, Barani</i>	—	-do-
	(iii) Southern Yamuna (Jumna) Khadar	-do-	-do-	-do-	—	-do-
	(iv) Northern Yamuna (Jumna) Khadar	-do-	<i>Chahi</i>	<i>Sailab, Barani, Bagh Barani</i>	—	-do-
	(v) Som Khadar	-do-	<i>Bagh Barani</i>	<i>Sailab, Barani</i>	—	-do-

### Special Assessment

The Punjab Land Revenue Act, 1887 was amended to provide special assessment of land; being put to a use different from that for which an assessment was in force. According to it when the land has been put to use for non-agricultural purposes such as brick-kilns, factories, cinemas, shops, hotels, houses, landing grounds and other similar purposes, whether or not already assessed to land-revenue was to be assessed according to this Act. Exemption was provided in the case of hill areas including sub-montane areas, a garden, an orchard or for pasture; or houses occupied by owner for agricultural purposes or for purposes subservient to agriculture or for small-scale cottage industries, for factories (for a limited period of 10 years); or for any public, charitable or religious purpose. It was further provided that residential houses in occupation of owners with an annual rental value not exceeding three hundred rupees shall not be liable to special assessment. The special assessment was levied on an *ad-hoc* basis as a multiple of the existing land revenue with kharif 1955. It was extended to those territories of the Ambala district

1. The classification of lands in the Ambala district is as per Schedule I of the Haryana Land Holdings Tax Act, 1973.

which immediately before November 1, 1956 formed part of the Pepsu from kharif 1957. The enforcement of the special assessment was, however, suspended with effect from kharif 1964.

#### Collection of Land Revenue

The Sikhs used to collect the government share of the yield of each field, in kind and the *batai* (division) of the grain was made at the threshing floor. The Sikhs made a handsome allowance or *inams* to one or two men in the village, in order that they might extract an exorbitant rent from the remainder of the brotherhood. During the Wynyard's first settlement, the *inams* were abolished and all proprietors were allowed 33 per cent allowance on the rent. Besides, the deduction from the revenue on account of lambardars' remuneration was also abolished as the settlement officer thought that 33 per cent allowance on rent is ample deduction for all purposes. He made lambardar's *pachotra* as an extra cess of five per cent on the revenue payable by the co-sharers in the village. For *pattidari* jagirs, *Sarkurdahs* were appointed. They were to report the births and deaths of the sharers in the jagir and to receive from the treasury or the landowners, the jagir share of the revenue of a village and to distribute it among Jagirdars. The *Sarkurdahs* got an allowance of 5 per cent on the above-mentioned commutation money. During the first revised settlement, a rural notable and influential person was appointed an *Inamdar* for each Zail circle. The entitlement of each *Inamdar* would be an *inam* assigned from the revenue. The first class *inam* was of the value of Rs. 120 and the second class of Rs. 90 per year. The Morni tract was specially excluded from the appointment of *Inamdars*. The collection of land revenue continued to be made by the *Lambardars*, against the payment of *pachotra*, a cess of 5 per cent on land revenue.

In Morni, a headman known as *Karkun* for the *bhoj* and a *Lambardar* known as *Mukaddam* for each hamlet collected the revenue. The *Karkun* was paid by a normal cess of 5 per cent while the *Mukaddam* was paid by a separate cess of 2 per cent. During the first revised settlement, it was decided in consultation with the *Mir* of Kotaha, the *Jagirdar* of Morni that the allowance of the *Mukaddam* would be paid out of the revenue as *mukaddami inam*.

In the second revised settlement, the *zaildari* and *sufedposhi inam* of graded system were regularised. In 1923-24, the number of *Zaildars*, *Sufedposhes* and *Lambardars* were as follows<sup>1</sup> :—

Tahsil	Zaildars	Sufedposhes	Lambardars
Ambala	14	14	807
Jagadhri	15	15	833
Naryangarh	13	13	802

The exact number of these village officials in Kalka tahsil is not known. However, it can be said with certainty that *Zaildars* and *Lambardars* were also appointed in Pinjore portion of the erstwhile Patiala State.

1. *Ambala District Gazetteer, 1923-24 p. 108.*



Till 1948, Zaildars and Safedposhes continued to supervise and assist in the collection of land revenue. They were paid from a portion of land revenue set aside for the purpose. These institutions were abolished in 1948, revived in 1950 and finally abolished in 1952. Now only Lambardars are responsible for the revenue collection. Prior to the enforcement of Land Holdings Tax Act, 1973, a Lambardar was paid *pachotra*, a cess at the rate of 5 per cent of the land revenue. Since various levies have been consolidated into land holdings tax, the rate of Lambardar's allowance has been fixed at 3 per cent of the new tax. In case, the Lambardar is unable to collect the tax, he makes a written petition to the Tahsildar who helps him in its recovery. Besides, the Lambardar also collects dues pertaining to the Minor Irrigation and Tubewells Corporation, consolidation fee and *abiana* and is paid commission at the rate of 1, 2 and 1 per cent, respectively. The total number of Lambardars in the district on March, 31, 1978 was 2,968.

#### REVENUE ADMINISTRATION AND LAND RECORDS

The unit of revenue administration is a revenue estate, which is usually identical with a village. Each estate is separately assessed to land revenue and has a separate record of rights and a 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 13 to 22 of these circles are in 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	Patwar Circles	Revenue Estates
Ambala	4—Ambala, Naggal, Kesri, Mullana	77	325
Jagadhri	4—Jagadhri, Bilaspur, Chhachhrauli, Mustafabad	80	493
Narayangarh	3—Sadhaura, Shahazadpur, Rajpur Rani	67	334
Kalka	1—Pinjore	13	154
Total :	12	237	1,306

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

Tahsil	Number of Tahsildars	Number of Naib Tahsildars	Number of Office Kanungos	Number of Assistant Office Kanungos	Number of Kanungos	Number of Patwaris	Number of Assistant Patwaris
Ambala	1	3	1	1	4	77	2
Jagadhri	1	4	1	1	4	80	1
Narayangarh	1	2	1	1	3	67	1
Kalka	1	1	1	—	1	13	1
Total :	4	10	4	3	12	237	5

The head of revenue administration in the district is 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 has to ensure and assist in the measures to prevent damage to the crops from causes which are in any degree controllable by man. He has to encourage and assist in every effort made by a right-holder for the development of his estate. The Sub-Divisional Officer (civil) who has the powers of Assistant Collector Grade I, has been delegated the powers of collector under certain Acts as a measure of decentralising the revenue work.

The Tahsildar is an important official and is in charge of the tahsil for revenue work including revenue judicial work. He has to control the *patwar* and *kanungo* agency 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. His work involves extensive touring in order 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. He is appointed for a circle consisting of one or more villages. Besides the proper maintenance of records, the Patwari's duties are considerable. He is required to report to the Tahsildar any calamity affecting land, crops, cattle or the agricultural classes. He also has to bring to his notice alluvial and diluvial action of rivers and encroachments on government lands. He reports the death of revenue assignees and pensioners as well as 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. He maintains papers showing the land holding tax demand due from each land-owner and furnishes 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 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. The Kanungo is responsible for the conduct and work of the Patwaris. He constantly moves about his circle, supervising the work of the Patwaris, except in the month of September, when he stays at tahsil headquarters to check *jamabandis* received from them.

The Office Kanungo is the Tahsildar's revenue assistant. His chief work is the maintenance of the statistical revenue records. He has also the charge of the forms and stationery required by Patwaris ; and keeps the account of mutation fee, 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 Patwaris and a well ordered Kanungo's office is an important 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 is normally 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 the Kanungos and the Patwaris. He maintains copies of the prescribed statistical registers for each assessment circle, tahsil and the district.

## LAND REVENUE AND SPECIAL CASSES

### Land Holdings Tax

The Land Holdings Tax Act, 1973 was enforced in 1973 and thereafter the collection of land revenue, surcharge, special charge, cess on commercial crops, additional surcharge and local rate were stopped and only land holdings tax was

collected. The collections of these levies during the year, 1968 to 1973 and land holdings tax thereafter till 1978 are given in table XXXII of Appendix.

### Special Cesses

The following cesses are imposed on the land owners :—

**Village Officers Cess.**—The village officer's cess included Lambardar's cess, *patwar* cess and *zaildari* or *inamdari* cess. The allowance of the Lambardar was paid out of a deduction from the revenue demand but during the first revenue settlement, an extra cess of 5 per cent on the revenue was levied for the payment of Lambardar's allowance. The position was slightly different in Morni *Illaga* and Pinjore portion of Kalka tahsil. In Morni, Karkun, the headman for the *bhof* was paid by a normal cess of 5 per cent and Mukaddam, the headman of each hamlet was paid by a separate cess of 2 per cent. During the first revised settlement in 1887-88, the Mukaddam's cess was abolished and these village officers were converted as Inamdar known as Mukaddami Inamdar and their allowance was paid out of the revenue. The *lambardari* cess was 1 per cent of the land revenue in Pinjore portion of Kalka tahsil. During the settlement of 1909, it was raised to 4 per cent of the demand and *zaildari* cess at the rate of 1 per cent was also introduced.

The village officers' cess included *patwar* cess also. During the first regular settlement, a *patwar* cess was levied at the rate of  $3\frac{1}{2}$  per cent. During the first revised settlement the *patwar* cess was raised to  $4\frac{11}{16}$  per cent. In Pinjore, portion of Kalka tahsil, this cess was raised from 2 per cent to 4 per cent during the settlement of 1909. The *patwar* cess was finally remitted in 1906 in whole of the district except the portion which was in erstwhile Patiala State.

After Independence, the *zaildari* and *inamdari* system was abolished and 5 per cent of the revenue demand was charged for Lambardars. After the enforcement of the Haryana Land Holdings Tax Act, 1973, the rate of Lambardar's allowance has been fixed at 3 per cent of the land holdings tax.

**Local Rate.**—It has grown from small beginnings. In Ambala district, village *malba* was collected for village expenses. The amount spent, harvest by harvest, was distributed over the village according to the actual account subject to the prescribed maximum percentage. In Pinjore portion of Kalka tahsil, road, school, dak and hospital cesses were levied.

All these cesses were later consolidated into local rate which was subsequently enhanced a number of times and was later governed by the Punjab Panchayat Samitis and Zila Parishad Act, 1961 when it was 50 per cent of the land revenue. With the enforcement of the Haryana Land Holdings Tax Act, 1973, it was decided that during the period the land-holdings tax is levied, the land shall not be liable to the payment of local rate.

**Water rates.**—Water rates (occupiers 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 last revision was made in rabi 1948. The rates were slightly reduced on wheat and gram crops in 1953-54. The income from this during 1968 to 1978 was as follows :—

<u>Year ending Rabi</u>	<u>Amount</u> (Rs.)
1968 ..	2,27,072
1969 ..	1,97,510
1970 ..	2,12,033
1971 ..	1,83,140
1972 ..	2,15,165
1973 ..	1,60,859
1974 ..	1,64,538
1975 ..	1,79,905
1976 ..	5,80,356
1977 ..	5,98,121
1978 ..	5,80,880

**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 a portion of the cost of these irrigation projects.

## LAND REFORMS

The villages in the district were held ordinarily in various forms of tenures, i.e., *zaildari*, *pattidari* and *bhaichara* but in many cases it is simply impossible to class a village under any one of these forms.

The land was cultivated by proprietors, occupancy tenants and tenants-at-will.

A category of occupancy tenants consisted of men wholly different by caste, habits and position from the proprietary body were commonly established in the village. They were given possession of lands from which the original proprietors had been forcibly dispossessed by the Sikh chiefs. During the Sikh rule these tenants were tolerated by the proprietors who were content to get a trifle as their proprietary right in the shape of 1/40th or 1/20th share of the produce. In the regular settlement these proprietors were recognised and the rent for the tenant was fixed in cash in terms of revenue with the addition of not more than 1/16th or 1/8th of the revenue as *malikana*.

Another category of occupancy tenants was the menials and the artisans who were given small holdings as an inducement to remain in the village. They were also recognised during the settlement as occupancy tenants paying rent which included no *malikana* but only a very trifling sum.

Still another category was of those proprietors who were original owners of land but were reduced to the status of occupancy tenants when the tract was purchased by Mir of Kotaha in 1861 and they were required to pay one-third of the produce as rent. Still another category of occupancy tenants was those industrious peasants of Arain and Saini class who were located in large Rajput villages and managed to make a living in spite of very small holdings on land which the proprietors themselves were unable to turn to good account. Where there were only a few occupancy tenants in a village, they were generally of the same caste as the proprietors and these tenants commonly owned land as proprietors in the same or neighbouring villages in addition to what they held as tenant. At the regular settlement of 1849-53, all tenants who held continuous possession of the land for the last 12 years were given the right of occupancy tenants. The rent for these tenants was usually fixed in terms of the revenue and the cesses but without any addition for proprietary dues.

The tenants-at-will were either the landless labourers or proprietors themselves cultivating spare lands belonging to other owners. These tenants either divided the produce with the landlord as *sanjhis* or paid rents in kind or cash.

The Punjab Tenancy Act of 1887 was enacted which provided for the right of occupancy but the right was restricted to a small number of tenants. Under the provisions of the Act, a tenant to qualify for the right of occupancy

must have held at revenue rates for 30 years or be the third generation of a family which had held at revenue rates for 20 years or be an ex-proprietor or heir of an ex-proprietor with proprietary and tenant at revenue rates status for 20 years. Evidently very few could qualify for occupancy tenants rights. The other tenants, who had no right of occupancy could be ejected at the end of any agricultural year. The position continued throughout the British regime. Thus the security of a tenure assured to a tenant before Independence was nominal.

After Independence, the government decided to bring land reforms especially to carry out its policy of 'Land to the tillers' in order to improve the condition of tenant farmers and increase agricultural production. The Ambala district comprises areas which were earlier in Punjab or in Pepsu (Patiala and East Punjab States Union) and had two different sets of legislation applicable to the district. These were as follows :—

#### **Punjab Laws**

- (1) The East Punjab Utilisation 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.

#### **Pepsu Laws**

- (1) The Pepsu Abolition of the Ala Malkiyat and Talukdari Rights Act, 1954.
- (2) The Pepsu Occupancy Tenants (Vesting of Proprietary Rights) Act, 1954.
- (3) The Pepsu Tenancy and Agricultural Lands Act, 1955.
- (4) The Pepsu Bhudan Yagna Act, 1955.

After the merger of Pepsu with Punjab two more Acts, the Punjab Resumption of Jagirs Act, 1957 and Punjab Village Common Lands (Regulation) Act, 1961 were enacted.

Under the East Punjab Utilisation of Lands Act, 1949, the government enforced the optimum utilisation of cultivable land, and any land left uncultivated for 6 or more consecutive harvests was acquired and leased out for a term ranging from seven years to twenty years for cultivation, priority being given

to Harijans. Under the provisions of the Act, no land was taken over in this district.

Under the Punjab Abolition of *Ala Malikiyat* and *Talukdari Rights Act*, 1952 and the Pepsu Abolition of *Ala Malikiyat* and *Talukdari Rights Act*, 1954, the rights of an *ala malik* in the land held by an *adna malik* were abolished and the *adna malik* was required to pay compensation for proprietary rights.

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

The Punjab Security of Land Tenures Act, 1953 provided protection to the tenants against ejection and conferred rights on them to pre-empt and purchase their tenancy in certain circumstances, and fixed a ceiling on the land holdings and utilized the surplus area for resettlement of ejected tenants, landless labourers and small land owners. The ceiling fixed for the land holdings was 30 standard acres for local owners and 50 standard acres for displaced persons from Pakistan. The Pepsu Tenancy and Agricultural Lands Act, 1955 had also been enacted for similar objectives. However, by this Act, the ceiling fixed for displaced persons from Pakistan was reduced from 50 standard acres to 40 standard acres. Under the Pepsu Act, surplus land is acquired by the government on payment of compensation where as under the Punjab Act, it is declared surplus.

By March, 1978, 662 cases of surplus land were decided and 7,455 standard acres of land was declared surplus in the district. The resettlement of eligible tenants on 4,400 standard acres was done by March, 1978.

The state government gives financial assistance to the tenants and landless agricultural labourers who are resettled on the surplus areas for reclamation and also advances loan for building houses and sinking wells.

In 1972, on the recommendation of the Central Land Reforms Committee, the Haryana Ceiling on Land Holdings Act, 1972 was enacted. This Act repealed the provisions of the two earlier Acts in so far as they relate to the ceiling on land holdings and utilization of surplus area. The new Act provided for the assessment of permissible area in relation to a family instead of an individual, and reduced the permissible area limit to 7.25 hectares of land under assured irrigation capable of growing at least two crops in a year, 10.9 hectares of land under assured irrigation capable of growing at least 1 crop in a year or 21.8 hectares in respect of any other land including *banjar* and land under orchards. In case the family comprises more than three minor children an additional area at the rate of 1/5th of the permissible area of the primary unit was permitted.



for each additional member provided that the total did not exceed twice the permissible area of the unit. The head of a primary unit was also given a right to select for each of his major sons (or widow and minor children of a predeceased son) area equivalent to the permissible limit of primary unit. Further, unlike the Punjab Security of Land Tenures Act, 1953, the new Act provided for vesting the rights of surplus area in the government and for its utilization for settlement of tenants and other economically weaker sections of society like members of the Scheduled Castes and Backward Classes, landless persons, agricultural workers and others. By March, 1978, a surplus area of 614 hectares was distributed among 498 persons in the Ambala district.

The Punjab and Pepsu Bhudan Yagna Act, of 1955 was passed to promote the Bhudan Movement with the object of resettling landless cultivators on land received through voluntary donations. The area of 154 acres of land was received in Bhudan Movement by March, 1978.

Under the Punjab Resumption of Jagirs Act, 1957, all jagirs, *muafis* and jagir pensions excepting military jagirs or grants made to religious or charitable institutions granted on or before August 4, 1914 were resumed.

#### **Consolidation of Land Holdings**

The consolidation of land-holdings was started during the British regime in 1920 through cooperative consolidation societies. After Independence, the urgency of consolidation was realised and the East Punjab Holdings (Consolidation and Prevention of Fragmentation) Act, 1948, was passed.

Under the Act, the work of consolidation of land-holdings in the Ambala district was started in 1950-51 and by 1978 it was completed in 1,261 villages. It was in progress in 7 villages.

#### **OTHER SOURCES OF REVENUE : STATE AND CENTRAL**

In addition to the land, there are various other sources from which the state derives its revenue. A brief description of these is given below :

**Stamp Duty.**—This duty is collected under the Court Fees Act, 1870, and the Indian Stamp Act, 1899. Both these Acts have been 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 (Deputy Commissioner), District and Sessions Judge and all the Sub-Judges to ensure that the applications for all suits and other relevant documents are properly

stamped according to schedule. The collection of stamp duty under these Acts during the period 1967-68 to 1977-78 was as follows :—

Year	Judicial (under the Court Fees Act)	Non-Judicial (under the Stamp Act)	Total (Rs.)
1967-68	7,00,976	31,76,315	38,77,291
1968-69	7,98,135	33,59,690	41,57,825
1969-70	9,22,851	41,97,680	51,20,531
1970-71	9,04,476	43,45,034	57,49,510
1971-72	9,57,259	48,00,443	57,58,202
1972-73	11,36,374	50,54,942	61,91,316
1973-74	12,46,213	54,17,441	66,63,654
1974-75	14,56,879	61,38,141	75,95,020
1975-76	16,71,019	67,51,684	84,22,703
1976-77	21,57,833	73,25,196	94,83,029
1977-78	19,80,333	95,52,812	1,15,33,145

**Registration Fees.**—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 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, aggregate value of the property and the receipts for the year 1973-74 to 1977-78:—

Year	No. of Regis- trations	Aggregate Value of Property	Amount of Ordinary Fees	Other Receipts	Total Receipt
	Immoveable Property				
		(Rs.)	(Rs.)	(Rs.)	(Rs.)
1973-74	13,688	7,84,37,305	6,92,661	42,874	7,35,535
1974-75	14,902	10,55,76,554	8,92,315	43,164	9,35,480
1975-76	13,721	9,52,93,151	9,63,096	49,541	10,12,637
1976-77	17,754	10,27,13,342	9,38,714	58,163	9,96,878
1977-78	16,968	16,42,45,679	11,65,697	1,06,763	12,72,460

**Excise and Taxation.**—For the administration of excise and taxation Acts, the district is under the charge of a Deputy Excise and Taxation Commissioner, Ambala. He is assisted by 5 Excise and Taxation Officers and 33 Assistant Excise and Taxation Officers. These officers function as assessing authorities under the Haryana General Sales Tax Act, 1973 and the Central Sales Tax Act, 1956. The field staff include 63 Inspectors on taxation side and 10 Inspectors on excise side. The Deputy Excise and Taxation Commissioner functions under the administrative control of the Excise and Taxation Commissioner, Haryana, Chandigarh. There is a Deputy Excise and Taxation Commissioner (Appeals), Ambala who looks after appellate work of the district.

Since the boundaries of the district adjoin the boundaries of Union Territory of Chandigarh, Himachal Pradesh, Punjab and Uttar Pradesh, eight sales tax barriers have been set up at strategic points as follows :—

Serial No.	Name of the Barrier	Location
1	Yamuna Bridge	.. Jagadhri-Saharanpur road
2	G.T. road, Ambala City	.. Ambala-Rajpura road
3	Dhulkot	.. Ambala-Kalka road
4	Panchkula-Manimajra	.. Between Panchkula and Manimajra
5	Panchkula-Zirakpur	.. Between Panchkula and Zirakpur
6	Kalka	.. Kalka-Simla road
7	Barwala	.. Haryana State highway
8	Ramgarh	.. do

Apart from checking evasion of sales tax, the staff posted at the check barriers is 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 in the district 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 and (7) The Medicinal and Toilet Preparations (Excise Duties) Act, 1955.

The excise revenue collected during the period 1967-68 to 1977-78 is shown below :

Year	Total collection
	(Rs.)
1967-68	1,30,00,222
1968-69	1,47,13,079
1969-70	1,58,72,157
1970-71	1,91,69,008
1971-72	2,06,66,028
1972-73	2,45,17,904
1973-74	2,85,64,435
1974-75	3,42,92,800
1975-76	4,00,99,889
1976-77	4,62,91,092
1977-78	5,05,81,477

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 Passengers and Goods Taxation Act, 1952
3. The Punjab Entertainments Duty Act, 1955
4. The Punjab Entertainments (Cinematograph Shows) Act, 1954
5. The Punjab Motor Spirit (Taxation of Sales) Act, 1939
6. The Central Sales Tax Act, 1956
7. The Prize Competition Act, 1955

**Sales Tax.**—It is a tax on the sale or purchase of moveable goods in one form or another. 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. Some of the commodities which are generally consumed by relatively poor

sections of people have been exempted from taxation, whereas luxury goods which are consumed by the well to do people are taxed at a higher rate. Thus foreign liquor and Indian made foreign liquor are taxed at 20 per cent and motor vehicles, auto-cycles, refrigerators, clocks and watches, iron and steel safes and almirahs, radios and radio-parts, gramophones, tape recorders, are taxed at the rate of 10 per cent.

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, goods sold to the Indian Red Cross Society, St. John Ambulance Association, the Cooperative for American Relief Everywhere (CARE), United Nations Technical Assistance Board, Save the Children Fund Association, United Nations International Children's Emergency Fund, World Health Organisation, and cooperative societies certified by the Khadi and Village Industries Commission.

Special concessional treatment has been given to a few selected items such as foodgrains, declared goods<sup>1</sup>, ready-made garments, tractors, pesticides, raw wool, knitting wool and raw hides.

The steadily increasing collection from the sales tax in the district during the period 1967-68 to 1977-78 is given below :

<u>Year</u>	<u>Total Collection</u> (Rs.)
1967-68	1,30,53,596
1968-69	1,63,31,753
1969-70	1,98,18,905
1970-71	2,55,84,094
1971-72	2,80,92,903
1972-73	3,23,08,548
1973-74	3,92,16,957
1974-75	4,55,56,931
1975-76	5,64,31,338
1976-77	7,03,01,973
1977-78	7,97,87,271

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

**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 collection of this tax is appropriated by the states. This central fiscal enactment has given the states a major source of revenue which is increasing day by day. The rate of tax was 4 per cent on inter-state sale to registered dealers or on declared goods to registered or unregistered dealers and 10 per cent on inter-state sale to unregistered dealers. Under Section 8(5) of the Central Sales Tax Act, 1956., the state government 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.

The increasing collections of revenue under the Central Sales Tax Act from 1967-68 to 1977-78 are given below :

<u>Year</u>	<u>Amount Collected</u> (Rs.)
1967-68	.. 1,07,72,194
1968-69	.. 1,22,57,136
1969-70	.. 1,24,66,043
1970-71	.. 1,51,12,778
1971-72	.. 1,90,26,789
1972-73	.. 2,32,38,934
1973-74	.. 2,45,21,508
1974-75	.. 3,01,42,230
1975-76	.. 4,49,09,897
1976-77	.. 8,46,90,936
1977-78	.. 5,27,12,061

**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 to 40 per cent on October 7, 1969. In 1977-78 it was 60 per cent of the fare and freight. However, in some cases the levy is charged in lump sum.

The collections made under the Act during the period 1967-68 to 1977-78 were as under :—

<u>Year</u>	<u>Amount</u>
	(Rs)
1967-68 ..	57,32,336
1968-69 ..	78,91,203
1969-70 ..	99,34,455
1970-71 ..	1,19,57,290
1971-72 ..	1,30,30,794
1972-73 ..	1,69,03,852
1973-74 ..	2,59,57,715
1974-75 ..	3,11,36,074
1975-76 ..	3,08,11,196
1976-77 ..	3,60,92,415
1977-78 ..	4,08,32,540

**Entertainment Duty.**—The Punjab Entertainments Duty Act, 1936 was replaced by the Punjab Entertainments Duty Act, 1955, on November 4, 1955. The rates of duty have been changing over the years. The rate of tax on the payment of admission to a show, which had been 50 per cent since 1967-68, was raised to 60 per cent from December 12, 1970 and further to 75 per cent from January 19, 1971. The rate was revised to 100 per cent from January 15, 1973. This rate stood further revised with effect from September 1, 1977 to 125 per cent.<sup>1</sup> Its incidence falls on persons who witness the entertainment.

The collections from the entertainment duty during the period 1967-68 to 1977-78 were as follows :—

<u>Year</u>	<u>Amount</u>
	(Rs.)
1967-68 ..	9,42,470
1968-69 ..	11,16,494
1969-70 ..	13,75,678
1970-71 ..	16,37,038
1971-72 ..	21,90,685
1972-73 ..	32,67,290
1973-74 ..	44,91,645
1974-75 ..	53,69,225
1975-76 ..	56,91,986
1976-77 ..	58,36,599
1977-78 ..	65,14,492

1. It was made 100 per cent for 30 per cent seats in a cinema hall provided these are comprised in complete rows, with effect from December 15, 1978.

**Show Tax.**—The Punjab Entertainment Tax (Cinematograph Shows) Act, 1954, came into force on May 4, 1954. The show tax was levied on the exhibitors for every show on the number of occupied seats of a cinema house. Later in 1974, the show tax was made 10 per cent of the entertainment duty payable.<sup>1</sup>

The collections of tax from 1967-68 to 1977-78 under this Act was as under :

Year	Amount (Rs)
1967-61	1,22,357
1968-69	1,43,022
1969-70	1,52,242
1970-71	1,64,054
1971-72	1,48,409
1972-73	1,50,666
1973-74	1,76,203
1974-75	4,57,750
1975-76	6,33,982
1976-77	6,33,846
1977-78	7,29,114

**Motor Spirit.**—This tax was levied under the Punjab Motor Spirit (Taxation of Sales) Act, 1939. The rate of tax has changed number of times. In 1970-71, it was six 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 and only depots of oil companies who make 'first sale' pay the tax. In the Ambala district, there are 4 depots of Indian Oil Corporation, Bharat Petroleum Corporation and Hindustan Petroleum Corporation who supply motor spirit to dealers.

The present rate of tax is 12 paise per litre on high speed diesel, etc. and 15 paise per litre on petrol.

The collections of this tax during 1973-74 to 1977-78 were as under:—

Year	Amount (Rs.)
1973-74	94,43,716
1974-75	1,63,29,083
1975-76	1,88,74,946
1976-77	2,35,69,436
1977-78	2,99,24,715

Besides two Acts, namely, the Punjab Urban Immovable Property Act, 1940 and the Punjab Professions, Trades, Callings and Employment Taxation Act, 1956 were repealed on April 1, 1977. The property tax was levied under the

1. It was reduced to 9 per cent of the entertainment duty with effect from March 8, 1979.



Punjab Urban Immoveable Property Tax Act, 1950. This tax was 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). A surcharge of 50 per cent of tax was also levied from April 1, 1967. The self-occupied residential houses were, however, exempted from the levy of tax to encourage construction activities in the state.

According to Section 7 of the Act, the assessment of the property units in the rating areas was to be revised after every 5 years, unless this period is extended or reduced by the state subject to a maximum period of 3 years. Property unit which was assessed at an annual rental value of up to Rs. 300 was exempted from the levy of property tax. In case of widows and orphans, the exemption limit was up to the annual rental value of Rs. 600. The revenue collected under the Act during the period 1967-68 to 1976-77 after which it was repealed is shown below :

Year	Amount Collected
	(Rs.)
1967-68	10,79,103
1968-69	8,28,857
1969-70	14,54,026
1970-71	13,18,007
1971-72	15,19,654
1972-73	17,60,075
1973-74	15,38,101
1974-75	18,64,263
1975-76	22,15,010
1976-77	19,87,358

The professions tax was levied on every person who carried on trade, either by himself or through an agent or representative or who followed a profession or calling or who was in employment either wholly or in part, with in 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 payable by a person whose income was more than Rs. 22,000 and the minimum was Rs. 120 per annum payable by a person whose gross income ranged between Rs. 6,000 and Rs. 8,500. However, no tax was charged from the persons whose annual income was below Rs. 6,000.

Initially this Act was administered by the Finance Department through Treasury Officers in the state but in April 1, 1964 it was transferred to Excise and Taxation Department.

The collection of revenue in the district under this Act during the period 1967-68 to 1976-77 after which it was repealed is shown below :

<u>Year</u>	<u>Amount collected</u> (Rs.)
1967-68	4,40,554
1968-69	3,92,939
1969-70	4,37,997
1970-71	5,51,043
1971-72	5,85,686
1972-73	7,97,815
1973-74	7,90,520
1974-75	9,29,014
1975-76	10,52,796
1976-77	8,93,424

#### Central Sources of Revenue

**Central Excise Duties.**—The central excise is administered by the central government. In 1977-78, Ambala district was under the charge of Assistant Collector, Central Excise, Chandigarh.

The main sources of central excise duties, are cement, sugar, paper, copper and copper alloys, metal containers, refrigerators and airconditioners, centrifugal pumps, tobacco, electric wires and cables, sodium silicate, iron and steel products, paints and varnishes, cotton and art silk fabrics, yarn, vegetable non-essential oils and gases.

The collections of central excise duties during 1974-75 to 1976-77 are given below :

<u>Year</u>	<u>Amount</u> (Rs.)
1974-75	6,67,43,880
1975-76	6,44,03,064
1976-77	8,99,74,854

**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 1974-75 to 1976-77 were as under :

Year	Amount (Rs.)
1974-75 ..	2,70,74,082
1975-76 ..	3,74,63,425
1976-77 ..	4,50,99,271

**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 this date. Proceedings for this levy have to be initiated within 5 years of the death but no time limit has been fixed for the completion of assessment. The collections under this Act for the years 1974-75 to 1976-77 were as follows:—

Year	Amount (Rs.)
1974-75 ..	1,21,689
1975-76 ..	78,843
1976-77 ..	1,19,852

**Wealth Tax.**—The Wealth Tax Act, 1957, came into force from the assessment year 1957-58. In case of an individual, the tax is leviable if the net wealth exceeds Rs. 1 lakh, and in case of Hindu undivided family, if it exceeds Rs. 2 lakh. The collections under this Act for the years 1974-75 to 1976-77 were as under :

Year	Amount (Rs.)
1974-75 ..	4,03,101
1975-76 ..	2,83,811
1976-77 ..	9,08,863

**Gift Tax.**—The Gift Tax Act, 1958, was enforced 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 gift (movable and immovable) exceeds Rs. 5,000. The collections under this Act for the period 1974-75 to 1976-77 were as follows:—

Year	Amount (Rs.)
1974-75 ..	61,823
1975-76 ..	76,413
1976-77 ..	1,73,802

## CHAPTER XII

### LAW AND ORDER AND JUSTICE

#### INCIDENCE OF CRIME

During the 19th century, comparatively the district was free from serious crimes. The crimes committed were trafficking in women, forgery and cattle stealing. A large number of women abducted from adjoining hills were purchased and married by Jats. Sadhaura was a well known centre of professional forgers. The Rajput and Gujjar villages of Ambala and Narayangarh tahsils were addicted to cattle stealing.<sup>1</sup> Cattle stealing in the south of the district could hardly be kept within reasonable bounds without a free use of the security sections of the Criminal Procedure Code. The people concerned were apt to look on it in the light of a gainful employment more than a crime and even a village headman some time gained influence by conniving at theft, though he did not actually participate. It was very common that such cases were settled summarily by the people themselves.<sup>2</sup>

Before the Partition, dacoities and robberies were rare but murder, attempt to murder, culpable homicide, burglary, theft and crime under local and special laws were common. The revengeful nature of the Jat, Jat Sikh and Rajput population of this district and discord emanating from land disputes, domestic quarrels, blood feuds and personal enmity, the proximity of cattle-lifter gangs in the neighbouring district of Karnal, and safe criminal hides in bordering erstwhile princely States of Patiala and Kalsia and Saharanpur district (U.P.) were the principal factors responsible for different crimes in the then district.

The communal disturbances in the wake of the Partition in 1947 diminished the respect for decency, morality and the law. The acute economic depression further aggravated lawlessness and there was a sudden rise in crime. The police force in the district got depleted with the migration of Muslim personnel who constituted a major portion of the district police force. The work of the police was further rendered difficult as a result of political changes and abolition of non-official agencies like Honorary Magistrates, Zaildars, Sufedposhes who were strong pillars of administration and provided valuable support to the police. But the entire police force stood up to it and boldly faced the situation. It took about three years for conditions to become normal.

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1. *Ambala District Gazetteer*, 1892-93, p. 99, and *Ambala District Gazetteer*, 1923-24, p. 116.

2. *Ibid*, 1923-24, p. 117.