

CHAPTER XI

REVENUE ADMINISTRATION

HISTORY OF REVENUE ADMINISTRATION

Sirsa seems to be in the administrative division of Hisar Feroza Sarkar during Firuz Shah reign but thereafter it was hardly under any settled government. In the time of Akbar, Sirsa was one of the *dasturs* of Hisar Feroza Sarkar. Prior to the British annexation, the inhabitants who were mostly roaming pastoral families, had paid little to any ruler. The only revenue derived from the tract by any chief claiming jurisdiction over it had reached him in the shape of plunder secured by an armed foray. The Bhattis exacted one-fourth of the gross produce of the cultivated land but really they took what they could get. When the Raja of Bikaner or Patiala who had jurisdiction over the part of the district, sent forward his subjects to colonise the tract, he ignored the rights of pastoral inhabitants and assumed authority to grant permission to the colonists to settle in any place not already occupied. The colonists were required to give a certain portion of the produce of their land which was usually taken in kind. The Sikh Chief of Patiala ordinarily exacted one-seventh of the gross produce. The Raja of Bikaner, nothing for the first five years but thereafter he levied his dues in cash at the rate of Rs. 2 per plough of 10 or 12 acres.¹

When the district came under the British, they seem to have at once introduced a system of cash assessments with short leases. These assessments were based on the estimates of the previous income of the Indian ruler but these were generally so high that these could not be realised in full except in unusually good year. The actual income from the land revenue each year fluctuated greatly and depended on the nature of the harvest. Villages were constantly in arrears and in practice it was decided every year how much could be taken out of the village. If the demand was not paid in time, the whole of the grain belonging to village was attached and no portion of it was released until the demand has been paid in cash or good security for future payment had been given. Sometimes, the grain was sold on the account of government as the owners were unable to redeem it.² The summary settlements effected by the British were mostly allowed to continue in force until the first regular settlement.

1. J. Wilson, *Final Report of the Revision of Settlement of the Sirsa District in the Punjab*, 1879—83, p. 318-319.

2. *Ibid*, p. 390.

The first regular settlement was completed in 1864. It was based on the principle that the land revenue demand was half the net profits of the cultivation and could be paid in an average year. The settlement was revised between 1879 and 1883 and was enforced with effect from kharif 1881 for a period of 20 years. An increase of 47 percent was secured over the previous demand and a system of fluctuating assessment was introduced into villages dependent on floods of the Ghaggar. The second revision of the settlement was completed between 1901-1902 which was sanctioned from kharif 1903 to rabi 1918 and was further extended to the end of 1921. It was based on the average produce estimates, 80 per cent of the half net assets was taken as the revenue demand but the estimates of prices and yields assumed were very cautious.

The Sirsa district was resettled in 1919—1922 and the new assessment was sanctioned with effect from kharif 1922 for a period of 20 years. The district was divided into three assessment circles known as Rohi, Bagar and Nali. The incidence of assessment in Rohi circle was 41.1 paise per cultivated acre and 60.9 paise per matured acre. In addition, a *nahri parta* of 25 paise per acre on irrigated land in certain estates was also imposed. The Bagar circle was assessed at the rate of 23.4 paise per cultivated acre and 43.2 paise per matured acre. In Nali circle, the fixed and fluctuating assessment was levied. The fixed assessment was at the rate of 43.2 paise per cultivated acre and 75 paise per matured acre. The incidence of fluctuating assessment was Rs. 1.56 paise per cultivated acre and 2.79 paise per matured acre. Besides, *nahri parta* of 19 paise per acre was levied in 25 villages irrigated, by the Western Yamuna Canal. The overall increase over the previous settlement was 53 per cent (59 per cent in Rohi, 49 per cent in Nali and 36 per cent in Bagar) the weak Bagar circle escaping with an increase of only 36 per cent.

The settlement worked well except in the years of bad rainfall and the collection was 99 per cent in 1923-24, 93 per cent in 1925-26, 99 per cent in 1926-27 and 83 per cent in 1927-28. Thereafter, due to successive failure of crops, the collection of revenue dropped to 61, 64 and 62 per cent in 1929-30, 1930-31 & 1931-32 respectively. The hardship was further aggravated due to fall in prices in thirties and subsequent failure of crops and famine conditions in 1932-33, 1936-37, 1938-39, 1939-40, and 1940-41. The prices began to rise in 1941 and land owners were better off thereafter. The settlement sanctioned upto 1942 ran for several years. The land revenue fixed at the last settlement had lost its relationship with income from land. There was a lot of increase in irrigated acreage and other factors combined to bring prosperity to land owners.

The government in order to avail a share of the enhanced income from land, levied surcharge in 1954 under the Punjab Land Revenue (Surcharge) Act, 1954. Under the Act, every land owner who paid revenue in excess of Rs 10

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 Rs. 30, and two fifth of the land revenue if it exceeded Rs. 30.

The special charge was levied under the Punjab Land Revenue (Special Charges) Act, 1958, from the rabi harvest of agricultural year 1957-58. The rate of special charge was based on the income tax pattern with different slabs for different categories of land-owners. The slab rates were such that the incidence of special charge mainly fell on those who could afford to pay it. While the land holders paying revenue ('Land revenue' plus surcharge) up to Rs. 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 chilly 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 had been levied from kharif 1963 under the Punjab Commercial Crops Cess Act, 1963. Areas under commercial crops, sown solely for domestic use upto one *kana* in the case of chilly and 2 *kana*s in the case of sugarcane or cotton were exempt from this levy.

An additional surcharge on the land revenue at the rate of 50 per cent was levied for the development of Kurukshetra University/town in 1967. Initially, this had been levied for kharif 1967 and rabi 1968, but it was extended for kharif and rabi harvests of the agricultural year 1968-69, under the Haryana Land Revenue (Additional Surcharge) Act, 1969. The levy of additional surcharge was further extended upto 1973-74 but it 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 holding tax. However, the land holding tax shall not be levied and charged on land which is liable to special assessment under Section 59 of the Punjab Land Revenue Act, 1887, or the Punjab Land Revenue (Special Assessment) Act, 1966. 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 holdings on the basis of a family rather than the individual as a unit for the purpose of imposition of tax and provides for graded taxation on the basis of holdings'

size. The present (1981) rates of land tax are as under :

Class of land

(specified in
Schedule I)

Comprising the
land holding

Rate of tax

-
- | | |
|-----|---|
| I | <p>(a) Seventy paise per 0.05 hectare for the first one hectare ;</p> <p>(b) One rupee per 0.05 hectare for the next four hectares ; and</p> <p>(c) One rupee and thirty-five paise per 0.05 hectare for re-
maining land.</p> |
| II | <p>(a) Sixty paise per 0.05 hectare for the first one hectare ;</p> <p>(b) Ninety paise per 0.05 hectare for the next four hectares.
and</p> <p>(c) one rupee and twenty paise per 0.05 hectare for the rema-
ining land.</p> |
| III | <p>(a) Forty paise per 0.05 hectare for the first one hectare ;</p> <p>(b) Fifty paise per 0.05 hectare for the next four hectares ;and</p> <p>(c) Sixty paise per 0.05 hectare for the remaining land.</p> |
| IV | <p>(a) Ten paise per 0.05 hectare for the first one hectare ;</p> <p>(b) Fifteen paise per 0.05 hectare for the next four hectares ;
and</p> <p>(c) Twenty paise per 0.05 hectare for the remaining land.</p> |

The landowners of land holdings measuring 2.5 hectares or less were exempted from the payment of this tax with effect from November 15, 1978 by the Haryana Land Holdings Tax (Amendment) Act, 1978. Later a surcharge at the rate of 10 per cent on holdings exceeding 4.80 hectares but not exceeding 6 hectares and 15 per cent on holdings exceeding 6 hectares was levied with effect from June 16, 1979.

Sirsa district comprises the following assessment circles :—

- (1) Bagar
- (2) Nali
- (3) Rohi

The tahsil-wise classification of land in different circles is as follows¹:

Class and Kinds of Land

Tahsil		Assess- ment Circle	Class I	Class II	Class III	Class IV	Class V
Sirsa	..	Bagar	<i>Nehri</i> (Perennial)	<i>Nehri</i> (Non- perennial <i>Chahi</i>	..	Unirri- gated Tal area	<i>Banjar</i> <i>Kallar,</i> <i>Thur and</i> <i>Sem</i>
Dabwali		Nali	do	do	..	do	do
		Rohi	do	do	..	do	do

Special Assessment.—The Punjab Land Revenue Act, 1887 was amended by the Punjab Act XIII of 1952 to provide for special assessment of land put to non-agricultural use i.e. brick kilns, factories, cinemas, shops, hotels, houses, and landing grounds and other similar purposes. The work of special assessment was started in 1955. In the meantime, it was decided to levy the special assessment on *ad hoc* basis as a multiple of the existing land revenue with kharif 1955. Exemption was provided for hill areas including sub-mountainous areas (for 10 years) ; gardens ; orchards ; houses occupied by owners for agricultural purposes or purposes sub servient to agriculture ; small-scale cottage industries (for 10 years) ; and for any public, charitable or religious purpose. It was further provided that residential houses in occupation by owners, with a rental value not exceeding Rs. 300 would be exempted from special assessment. The enforcement of special assessment was suspended from kharif 1964.

LAND REVENUE AND SPECIAL CESSES

Land Holding 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 was stopped and

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

only land holding tax was collected. The collection of land holding tax during 1975-76 to 1980-81 is given below :

Year ending	Land Holding Tax (Rs)
1975-76	[58,35,220
1976-77	[58,49,746
1977-78	58,62,836
1978-79	46,01,498
1979-80	(35,66,444
1980-81	[42,85,617

Special Cesses.—The cesses levied in the district included school cess, road cess, Patwari cess and Lambardari cess. In 1871, the local rate was imposed at $6\frac{1}{4}$ per cent raised to $8\frac{1}{8}$ per cent in 1878. Thus in 1878, the cesses were school cess at 1 per cent of land revenue, road cess at 1 per cent, Patwari cess at $6\frac{1}{4}$ per cent, Lambardari at 5 per cent and local rate at $8\frac{1}{8}$ per cent. These cesses added with rent of newly cultivated land, cost of village watchmen and messengers, common expenses of the village including stationery of Patwari and repairs of his office and later imposed post cess of $\frac{1}{2}$ per cent amounted to 35 per cent of the land revenue demand. These cesses swallowed up a considerable proportion of half net profits of cultivation. The leaders of original body of colonists came to be known as Lambardars and on the introduction of the British rule, the lease granted to the village communities were made out in the name of those headmen. The headmen were representatives of the village communities in its transaction with the government ; they signed engagements for whole village and collected the land revenue and other dues and paid them in the treasury. In 1862, it was found that in many villages there were as many headmen as proprietors. Therefore, one or two according to the size of the village were selected as headmen and the others were left out as proprietors only.

During the revision of settlement, 1879-83, Zaildars were appointed against the payment of 1 per cent of the revenue realised by the government. Thus there were 34 Zaildars in the then Sirsa area, with an average annual emoluments of Rs. 62 in Sirsa and Rs. 37 in Dabwali. The Zails were very small and in many cases, these were very much scattered. During the settlement of 1901-02, the scattered Zails were apportioned among neighbouring Zails and their number was reduced to 20. The Zaildars were graded into 3 categories, 2 Zaildars at Rs. 200 each, 5 at Rs. 150 each and 13 at Rs. 100 each. Besides, 10 Inamdars at Rs. 50 each were appointed.

Till 1948, Zaildars and Inamdars continued to supervise and assist in the collection of land revenue. These institutions were finally abolished in 1952 and now only Lambardars are responsible for the revenue collection. Prior to the enforcement of the Land Holdings Tax Act, 1973, the Lambardar was paid *pachhotra* at the rate of 5 per cent of land revenue. Since various levies were consolidated into land holding tax, the lambardars' allowance was fixed at 3 per cent of the new tax. The allowance was again raised to 5 per cent in 1980-81.

Local rate has grown from small beginnings. It included road, school and post cesses. These cesses were later consolidated into local rate of $10\frac{5}{6}$ per cent of land revenue. It was subsequently enhanced a number of times and was later governed by the Punjab Panchayat Samitis and Zila Parishads 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 holding tax is levied, the land shall not be liable to the payment of local rate.

The Patwari cess had been fixed at $6\frac{1}{4}$ per cent on the land revenue, but in some of the villages it had been fixed at 10 per cent. In tahsil Dabwali, a Patwari was entitled to levy 1 per cent on the rent of all land broken up from the prairie after settlement. In 1880, the Patwari cess was founded and appropriated in fund from which Patwaris were paid. Besides, the Patwari cess was fixed uniformly at $6\frac{1}{4}$ per cent on land revenue. The Patwari cess was remitted in 1906.

Water rate.—Water rates (occupier's rate) were initially levied on the area irrigated during each crop under the Northern India Canal and Drainage Act, 1873 which was later replaced by the Haryana Canals and Drainage Act, 1974. The rates were revised a number of times and the last revision made in rabi 1949. The income for 1975-76 to 1980-81 is given below :

Year ending rabi	Amount (Rs.)
1975-76	1,40,25,166
1976-77	1,39,98,994
1977-78	1,47,35,696
1978-79	1,48,44,559
1979-80	1,11,34,432
1980-81	1,83,99,001

Betterment charges.—Betterment charges are levied under the Punjab Betterment Charges and Acreage Rates Act, 1952. It is levied on areas served

by irrigation projects to recover part of the cost of the projects. The income from this levy from 1975-76 to 1980-81 is given below .

Year	Income (Rs.)
1975-76	22,18,451
1976-77	1,08,765
1977-78	23,797
1978-79	18,094
1979-80	4,716
1980-81	2,355

REVENUE ADMINISTRATION

An estate, which is usually identical to a village, is the unit of revenue administration. Each estate is individually assessed and its record of rights and registers of fiscal and agricultural statistics maintained separately. All the proprietors are by law jointly responsible for payment of land revenue. However, this is only in theory but not in practice. Individual proprietor is himself responsible for the payment of land revenue and other charges. Each estate is represented by one or more Lambardars in its dealings with the government. Estates are grouped into *patwar* circles under the charge of a *Patwari*, while 15 to 20 circles form the charge of a *Kanungo*, whose duty is to supervise the work of *Patwaris*.

In March 1981, the district was divided into tahsils, *kanungo* circles, *patwar* circles and revenue estates as follows :—

Tahsil	Number of Kanungo Circles	No. of Patwar Circles	No. of Revenue Estates
Sirsa	10	158	239
Dabwali	4	69	84
Total	14	227	323

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

Tahsil	No. of Tahsil- dars	No. of Naib Tahsil- dars	No. of Office Kanungos	No. of Asstt. Office Kanungos	No. of Patwaris	No. of Asstt. Patwaris
Sirsa	1	2	1	2	146	..
Dabwali	1	1	1	..	71	..
Total	2	3	2	2	217	..

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. He must ensure and assist in the measures to prevent the damage to crops from causes which are in a degree controllable by man. He must encourage and assist in every effort made by a right holder for the development of his estate. The Sub-Divisional Officer (Civil) is the Assistant Collector Grade-I but as a measure of decentralisation, the powers of Collector under certain Acts have been delegated to him for the tahsil which falls in his areas.

The Tahsildar is an important officer and incharge of the tahsil for revenue work including revenue judicial work. He has to control the *Patwar* and *kanungo* agencies. He ensures the collection of revenue in time, to point out promptly to the Collector any failure of crop or natural calamities, which renders suspension or remission necessary and to carry out within his own sphere, other duties concerning land revenue administration. His work involves extensive touring, providing opportunities to deal on the spot with partition cases and other matters connected with the appointment of Lambardars, lapses of land revenue assignments, etc.

The *Patwar* is appointed for a circle consisting of one or more villages. Besides the proper maintenance of record, the *Patwari* is required to report to the Tahsildar any calamity affecting crops, cattle or the agricultural classes and to bring to his notice alluvial and diluvial action of rivers, encroachment of government land, the death of revenue assignees and pensioners, the progress of work made under the agricultural loans and similar laws and the emigration and immigration of cultivators. He undertakes survey and field inspection, aides in other government activities like distribution of relief etc., prepares papers showing the land holding tax demand due from each landowner 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 total demand from each landowner and no immediate alternative arrangement can be made.

The *Patwari* is under the immediate supervision of circle supervisor known as *Kanungo*. The *Kanungo* is responsible for the conduct and work of *Patwaris*. He constantly moves about his circle, supervising the work of *Patwaris*, except in the month of September when he stays at tahsil headquarters to check *jamabandis* received from *Patwaris*. There is an Office *Kanungo* in each tahsil who is Tahsildar's revenue assistant. His chief work is the maintenance of revenue records. He has also charge of the forms and stationery required by *Patwaris*, keeps the accounts of mutation fee, records the rainfall and maintains the registers of assignees of land revenue and other miscellaneous

revenue registers. He is the custodian of all the records received from Patwaris. A well-ordered *Kanungo* office is an important factor in the revenue management of a tahsil.

At district headquarters, there is a 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 atleast 15 days in every month from October to April. He is the keeper of all records from Kanungos and Patwaris. He maintains copies of prescribed statistical registers for each assessment circle, tahsil and the district.

LAND REFORMS

The Sirsa district, owing to its recent colonization and development, offers facilities for the novel study of growth of landed rights. Rarely the history of rights in land go back further than to the social upheaval caused by the *Chalisa* famine of 1783. Prior to the famine, village communities were very sparsely scattered over the area at long distances from each other. Each separate household or family would break-up and cultivate what little land was required for its sustenance without interference from any other inhabitant, the cultivation being in scattered patches round the inhabited site. The demand of the state was distributed over land or over cattle or partly over the one or partly over the other. Cultivators were constantly throwing up their holdings in seasons of scarcity and moving off to places where conditions were more favourable. The difficulty under such circumstances was of course, to get sufficient land cultivated. Upto this period, nothing of the nature of the landed rights as between individuals had come into existence.

When the territory comprising the present Sirsa district came under the British rule, there were only some 30 villages along the Ghaggar and none in the sandy tract to the south nor in the dry tract to the north. As soon as the British authority was felt in the area, the colonists from adjacent areas in the south-east and south-west came to the sandy and dry tract of the district successively and founded villages which they held subject to the payment of a share of produce to the ruler under whose auspices they had settled.

The first step in the development of any landed rights was the demarcation of the jurisdiction of each estate. This was done between 1828 and 1838. The district was then found to be more or less sparsely occupied by village communities collected into inhabited sites and cultivating and pasturing their cattle on the adjacent vacant land. Such lands were not demarcated by any fixed or definite boundaries. The unit of administration was inhabited site and not any precisely defined block of land. The joint claim of village community of the land round their homestead was recognised in 1837.

Within the village community, there were two types of development. In the *bhayachara* (brotherhood) villages, each individual family could cultivate such land as it needed. When the demand was collected in kind each cultivator paid a fixed share of its produce and when it was paid in cash the proportionate share due on its cultivation was paid.

In *boladari* villages, the headmen had been from the first something more than the leaders of a band of colonists. His position had been rather that of lessee from the state, settling cultivators in the leased lands. The term of the original lease, whether from Indian rulers or the British, implied that the lease was in their favour alone. They levied fixed rents on the cultivators (*boladars*). They were responsible for the state demand and all loss arising from their income of rents in any year, being less than the state demand, caused due to absconding cultivators or other causes was borne by them. Thus, *Lambardars* or headmen were in a superior position and the cultivators were left in undisturbed possession so long the customary rent was paid. They were not concerned with profits or losses of the village administration or determination of the common village expenses. This tenancy passed on to the sons of cultivator on his death.

During the settlement of 1852, in *boladari* villages, *Lambardars* were declared proprietors of whole of the village and cultivators settled by them were declared to be tenants. In *bhayachara* villages, the men in whose names, as the leaders of the community, the original permission to settle had been made out, were declared as proprietors and the other cultivators were merely their tenants. The loss of their incipient proprietary rights by many proprietors in *bhayachara* villages was to some extent compensated by a wholesale creation of occupancy tenures. Practically, all tenants except those who had settled in a village very recently or who occupied a distinctly inferior position were made occupancy tenants, all other tenants being declared to be tenants without right of occupancy. This was the case both in the *bhayachara* and *boladari* villages. The rent of the occupancy tenants was also fixed so as to leave the proprietors in *bhayachara* villages a profit (*malikana* or *bişwedari*) of 5 to 10 per cent, on the land revenue after paying the land revenue and cesses, and of 50 to 100 per cent in *boladari* villages. In the latter, the proprietors paid cesses out of his *malikana*.¹ Accordingly 7 per cent of the area was held by tenants-at-will, 27 per cent by proprietors and 66 per cent by occupancy tenants.²

After the settlement of 1852—63, the tenants rapidly extended their cultivation at the rates fixed at settlement and the proprietors, of course made no objection as the greater the area of land brought under cultivation the

1. *Hisar District Gazetteer*, 1892 p. 165

2. J. Wilson, *Final Report on the Revision of Settlement of the Sirsa District in the Punjab*, 1879-83 p. 330.

larger were their profits. This state of things continued till the settlement of 1879—83 drew near, when the increased competition for, and the consequent increased value of land induced proprietors to stop new cultivation except at higher rents and to demand higher rents for land which had been brought under cultivation since settlement. The tenants in the expectation of a further grant of occupancy rights at settlement refused to pay higher rents and the consequence was a larger number of ejectment proceedings under the Tenancy Act of 1868. These tenants met with claims for occupancy rights, but the Act in question gave no substantial support to such claims. After a proposal for special legislation had been negatived the tenants claims were in the great majority of cases rejected and in respect of lands brought under cultivation after 1868, the tenants had to pay the proprietors' demand or be ejected. Such a step brought many a tenant, whose occupancy holding conferred at the previous settlement was not large enough to support him and his family, into the greatest difficulties.¹

The above situation of tenant right made clear the importance of the tenant element in the socio-economic condition of the district. Later the Punjab Tenancy Act of 1887 was enacted but this Act hardly provided any security to tenants. Most of the suits were decided against the tenants. The following table would show the cultivating occupancy in the district after the enactment of Punjab Tenancy Act of 1887:—

Year	Percentage of Cultivated Area		
	Proprietors	Tenants with Occupancy Rights	Tenants at Will
1891	25	41	34
1901-02	27	39	34
1911-12	26	36	38
1921-22	26	36	38
1931-32	24	34	42

It will be seen from the above table that the proportion of the cultivated area in the hands of tenants rises to 75 per cent and the above account of the development of tenancy tenures will explain this feature.

1. *Hisar District Gazetteer*, 1892, p. 166

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 conditions of tenants and increase agricultural production. The following legislations are applicable in the district :—

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
6. The Punjab Resumption of Jagirs Act, 1957
7. The Punjab Village Common Lands (Regulation) Act, 1961.
8. The Haryana Ceiling on Land Holdings Act, 1972.

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 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, declared all occupancy tenants as owners of the land.

The Punjab Security of land Tenures Act, 1953 provided protection to the tenants against ejectment and conferred rights on them to pre-empt and purchase their tenancy in certain circumstances, and fixed a ceiling on the land holdings and utilize 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.

By March 1981, 3994 cases of surplus land were decided and 13,342 hectares of land was declared surplus in the district. The resettlement of eligible tenants on 5,606 hectares was done by March 1981.

The state government gives financial assistance to the tenants and landless agricultural labourers who are resettled on the surplus area 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 is permitted for each additional member, provided that the total does not exceed twice the permissible area of the unit. The head of a primary unit has also been 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 the society, for example members of the Scheduled Castes and Backward Classes, landless persons, agricultural workers and others. By March 1981 a surplus area of 5,606 hectares was distributed among 4,012 persons in the Sirsa district.

The Punjab Bhudan Yagna Act, 1955 was passed to promote the Bhudan movement, with the object of resettling landless cultivators on land received through voluntary donations. The area of 545 acres of land was received in Bhudan movement by March 1981.

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 period 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 Sirsa district was started in year 1959 and has been completed in 322 villages, by march 31, 1981. The work remains to be taken up only in one village (Desu Jodha, Dabwali tahsil).

OTHER SOURCES OF REVENUE, STATE AND CENTRAL

State Sources of Revenue

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

Stamp Duty.—This duty is collected under the Court Fees Act, 1870, and the Indian Stamp Act, 1899. The former was enforced on April 1, 1870, and the latter on July 1, 1899. Both these Acts were amended a number of times. The Court Fees Act was last amended by the Court Fees (Haryana Amendment) Act, 1974. The Stamp Duty Act was last amended by the Haryana Act, No. 7 of 1967. Both these Acts required 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 court fee and stamp duty under these Acts during 1975-76 to 1980-81 has been as under :

Year	Judicial (under the Court Fees)	Non-judicial (under the Stamp Act)	Total
	(Rs)	(Rs)	(Rs)
1974-75 (1-7-74 to 31-3-1975)	4,67,155	60,54,445	65,21,600
1975-76	7,37,487	84,99,371	82,36,858
1976-77	7,92,976	58,03,445	65,96,421
1977-78	9,99,394	1,03,55,338	1,13,54,732
1978-79	9,86,947	1,23,30,157	1,33,17,104
1979-80	10,88,341	1,48,00,776	1,58,89,117
1980-81	11,45,496	1,60,24,821	1,71,70,317

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

Appeals from the orders of the Sub-Registrars are heard by the Registrar. The Inspector General of Registration, Haryana, 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.)
1966-67	4,989	—	3,34,18,307	3,75,442	8,971	3,84,413
1967-68	5,634	—	4,22,19,502	12,34,212	1,485	12,47,697
1968-69	7,038	—	5,43,36,528	5,78,287	12,580	5,90,867
1969-70	6,449	—	5,20,86,388	5,64,850	11,342	5,76,192
1970-71	6,543	—	5,57,01,495	6,13,151	11,927	6,25,078
1971-72	6,253	—	6,75,47,239	6,43,046	7,939	6,50,985
1972-73	7,354	—	6,92,62,523	6,73,908	10,322	6,84,230
1973-74	7,688	—	7,02,94,890	7,06,552	10,804	7,17,356
1974-75	8,733	—	9,44,39,165	9,59,618	11,633	9,71,251
1975-76	7,123	—	6,98,64,089	8,24,614	13,683	8,38,297
1976-77	15,036	—	11,68,05,683	6,49,314	17,373	6,66,687
1977-78	9,296	—	14,77,96,793	11,52,193	11,700	11,63,893
1978-79	9,809	—	19,11,29,965	13,62,036	16,700	13,78,736
1979-80	10,270	—	19,52,02,982	14,00,853	19,329	14,20,182
1980-81	13,447	—	26,91,18,426	14,89,513	23,880	15,13,393

Administration of Excise and Taxation.—For the administration of Excise and Taxation Acts, the district is under the charge of the District Excise and Taxation Officer, Sirsa. He is assisted by one Additional Excise and Taxation Officer, five Assistant Excise and Taxation Officers and eight Taxation Inspectors. The District Excise and Taxation Officer, Additional Excise and Taxation Officer and three Assistant Excise and Taxation Officers also function as assessing authorities under the Haryana General Sales Tax Act, 1973 and the Central Sales Tax Act, 1956. One Assistant Excise and Taxation Officer has been posted at sales tax check barrier, Mandi Dabwali. The fifth Assistant

Excise and Taxation Officer is incharge of the enforcement wing of the department in the district and also functions as the supervising officer of the sales tax check barriers and passengers and goods tax branch. Besides sales tax work, the District Excise and Taxation Officer has to do work under all other Acts being administered by the department. The Additional Excise and Taxation Officer and the Assistant Excise and Taxation Officers do mainly sales tax work. In addition to the sales tax work, the Assistant Excise and Taxation Officers have to attend work pertaining to the Professions Tax Act also. The Excise and Taxation Officers are authorised to exercise the powers of an assessing authority in relation to all dealers, without any limit of gross turnover, within their territorial jurisdiction. The Assistant Excise and Taxation Officers are authorised to exercise such powers in cases where the gross turnover does not exceed Rs. 5 lakh. The Taxation Inspector also assists the District Excise and Taxation Officer in the disposal of taxation work and allied matters. One of the Taxation Inspectors is working for passengers and goods tax while the others are working on normal taxation work.

On the excise side, the District Excise and Taxation Officer is assisted by two Inspectors, both of whom are in charge of excise circles at Sirsa and Mandi Dabwali. The District Excise and Taxation Officer functions under the administrative control of the Deputy Excise and Taxation Commissioner (Headquarters), Haryana, Chandigarh for administrative purposes, whereas the appellate work of this district is attended to by the Deputy Excise and Taxation Commissioner (Appeals), Rohtak. However, the overall charge is under the superintendence of the Excise and Taxation Commissioner, Haryana, Chandigarh.

There are four sales tax check barriers in this district, which are located at Mandi Dabwali, Rori, Musahabwala and Ludesar Chowk. The sales tax check barrier, Mandi Dabwali is manned by one Assistant Excise and Taxation Officer and four Taxation Inspectors. Four Taxation Inspectors are working at sales tax check barrier, Rori while three Taxation Inspectors have been posted at each of the sales tax check barrier at Musahabwala and Ludesar Chowk. The basic functions of these barriers are to check the evasion of sales tax, for which detailed procedure has been provided in the Haryana General Sales Tax Act, 1973, and the rules framed thereunder. Apart from checking the evasion of sales tax, the staff posted at the barriers are also entrusted with the checking of vehicles under Punjab Passengers and Goods Taxation Act, 1952.

The State and Central Acts enforced by the Excise and Taxation Department in this district on the excise side are:

1. The Punjab Excise Act, 1914
2. The Punjab Local Option Act, 1933.
3. The East Punjab Molasses (Control) Act, 1948.

4. The Opium Act, 1878.
5. The Dangerous Drugs Act, 1930.
6. The Indian Power Alcohol Act, 1948.
7. The Medicinal and Toilet Preparations (Excise Duties) Act, 1955.
8. The Spirituous Preparations (Inter-State Trade and Commerce) Control Act, 1965.

The net excise revenue collected during the years 1975-76 to 1980-81 is shown below:—

Year	Total Collection (Rs.)	Expenditure (Rs.)	Net Income (Rs.)
1975-76	1,31,15,648	39,429	1,30,219
1976-77	1,54,72,548	52,500	1,54,20,048
1977-78	1,96,45,907	55,500	1,95,90,407
1978-79	1,69,45,968	63,300	1,68,82,668
1979-80	2,64,79,176	78,500	2,64,00,676
1980-81	2,51,31,722	95,300	2,50,36,422

On the taxation side, the State and Central Acts administered by the department in this district are:

1. The Haryana General Sales Tax Act, 1973.
2. The Punjab Urban Immovable Property Tax Act, 1940.
3. The Punjab Passengers and Goods Taxation Act, 1952.
4. The Punjab Entertainments Duty Act, 1955.
5. The Punjab Entertainments (Cinematograph) Shows Act, 1954.
6. The Punjab Professions, Trades, Callings and Employments Taxation Act, 1956.
7. The Central Sales Tax Act, 1956.

Sales Tax.—It is a tax on the sale or purchase of movable 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. It is a major fiscal statute. The policy of the state government in charging this

tax is to minimise the burden of this tax on people who cannot pay easily and to pass it to those who can afford to pay. With this end in view, some of the commodities which are generally consumed by the poorer class of society have been exempted, where as luxury goods are taxed at a higher rate. Thus, motor vehicles, auto vehicles, refrigerators, clocks and watches, iron and steel safes, almirahs, radios and radios parts, gramophones, tape recorders, imported liquor are some of the items which are taxed at the rate of 10 per cent. The goods exempted from the levy of the sales tax are enumerated in Schedule 'B' appended to Haryana General Sales Tax Act, 1973.

The important goods exempted from the tax are electric energy, agricultural implements, fertilizers, vegetables (except when sold in tins, bottles or cartons), fresh fruit, sugar, textiles, goods sold to the Indian Red Cross Society and St. John Ambulance Association, the Co-operative 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 those co-operative societies in whose favour a certificate is issued by the Khadi and Village Industries Commission. Special concessional treatment has been given to a few selected items such as foodgrains, declared goods (goods which are of special importance in inter-state trade), ready-made garments, tractors, pesticides, raw wool and knitting wool and raw hides.

The receipt of sales tax during the year 1975-76 to 1980-81 is as under :

<u>Year</u>	<u>Amount</u> (Rs.)
1975-76	1,52,48,815
1976-77	1,78,68,432
1977-78	2,17,51,579
1978-79	2,45,53,548
1979-80	2,72,72,971
1980-81	2,51,31,722

Property Tax.—The property tax¹ is leviable under the Punjab Urban Immovable Property Tax Act, 1940. This tax is charged at the rate of 10 per cent of the annual rental value of the building and lands situated in the rating areas (municipal area). A surcharge of 50 per cent of tax is also levied from April 1, 1967. The self-occupied residential houses are, however, exempted from the levy of tax to encourage construction activities in the state.

1. The Act was repealed with effect from April, 1977.

According to section 7 of the Act, the assessment of the property units in the rating areas is 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 is assessed at an annual rental value of upto Rs. 300 is exempted from the levy of property tax. In case of widows and orphans, the exemption limit is upto the annual rental value of Rs. 600. The revenue collected under the Act during the period 1975-76 to 1980-81 is shown below:

<u>Year</u>	<u>Amount</u> (Rs.)
1975-76	7,14,921
1976-77	11,84,712
1977-78	1,02,885
1978-79	34,429
1979-80	35,825
1980-81	986

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 lumpsum.

The collections made under the Act during the period 1975-76 to 1980-81 is as under:

<u>Year</u>	<u>Amount</u> (Rs.)
1975-76	60,37,051
1976-77	72,88,449
1977-78	82,24,868
1978-79	1,09,45,332
1979-80	1,35,70,175
1980-81	1,59,14,066

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 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 to 75 per cent from January 19, 1971. The rate was revised to 100 per cent from January 15, 1973.

The collections from the entertainment duty during the period 1975-76 to 1980-81 are as under:

<u>Year</u>	<u>Amount</u> (Rs.)
1975-76	16,44,015
1976-77	22,84,112
1977-78	26,11,772
1978-79	26,61,315
1979-80	32,37,385
1980-81	33,92,030

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

The collections of tax from 1975-76 to 1980-81 is given below:—

<u>Year</u>	<u>Amount</u> (Rs.)
1975-76	1,78,591
1976-77	[2,26,628
1977-78	[2,75,282
1978-79	[2,72,458
1979-80	[2,96,297
1980-81	[2,93,876

Professions Tax.—Every person who carries on trade either by himself or through 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 for each financial year (or a part thereof) professions tax under the Punjab Professions, Trades, Calling and Employment Taxation Act 1956. The maximum limit

of the tax was Rs. 250 per annum payable by a person whose income was more than Rs. 25,000 and the minimum was Rs. 120 per annum, payable by a person whose gross income ranged between Rs. 6,000 and Rs. 8,000. However, no tax was charged from the persons whose annual income was below Rs. 6,000.

Previously this Act was administered by the Finance Department through Treasury Officers in the state. Since April 1, 1964 it was transferred to Excise and Taxation Department, now, the Assistant Excise and Taxation Officers functions as the assessing authority under the Act.

The collection of revenue in the district under this Act during the period 1975-76 to 1980-81 was as shown below:

<u>Year</u>	<u>Amount</u>
	(Rs)
1975-76	3,22,161
1976-77	2,88,336
1977-78	52,763
1978-79	18,211
1979-80	10,795
1980-81	390

This Act has been repealed with effect from April 1, 1977.

Central Sales Tax.—The Central Sales Tax Act, 1956 provides for levy of tax on sales made in the course of inter-state trade and commerce. The states have been authorised to administer this Act on behalf of the Government of India. The entire collection of this tax is appropriated by the states but in case of Union Territories, the collection is deposited in the consolidated funds of India. This central fiscal enactment has given the states a major source of revenue, which is increasing day by day. Under Section 8(5) of the Central Sales Tax Act, 1956 the state governments have been empowered to reduce the rate of tax on certain classes of goods, or class of dealers, or traders if it is expedient to do so in the interest of state. Keeping in view the difficulties of oil traders, the state government reduced the rate of tax on oil and oil cakes from 3 per cent to 2 per cent on June 1, 1969 and on wheat flour, Maida and Suji from 3 per cent to 2 per cent from January 22, 1970.

The rate of tax during the year was as under:

- | | |
|--|---|
| 1. Inter-state sale to registered dealers | 3 per cent and 4 per cent with effect from 1st July, 1975 |
| 2. Inter-state sale to Government Department (Central or States) | 3 per cent and 4 per cent with effect from 1st July, 1975 |

3. Inter-state sale of declared goods to registered dealers 3 per cent and 4 per cent with effect from 1st July, 1975
4. Inter-state sales to un-registered dealers 10 per cent.
5. Rate of tax on such goods on which tax is leviable at the rate below 3 per cent under the State Sales Tax Law The same rate as applicable under the State Sales Tax Law
 - (i) Ornaments and Jewellery other than Jewellery containing precious stones 2 per cent.
 - (ii) Bullion and species $\frac{1}{2}$ per cent.
 - (iii) Pesticides, cord, raw wool and all types of yarn other than cotton yarn and knitting wool 2 per cent.
 - (iv) Cotton yarn 1 per cent.
 - (v) Ready-made garments made out of Handloom or mill made cloth excluding, Fur-coats and garments prepared out of Silk made cloth, but including umbrella cloth, pillow covers except when made out of silk made cloth of the value not exceeding Rs. 30 2 per cent
- 6 Rate of inter-state sale of goods fixed by State Government under Section 8(5) of the Central Sales Tax Act, 1956 are detailed below:
 - (i) Inter-state sales of Bicycles (From 1st April, 1973) including tyres and tubes dealer when sold separately to any registered subject to the production of C Form 2 per cent
 - (ii) Inter-state sales of oils produced from Sarson, Toria, Til, Taramira but not in hydrogenated form and oil cakes produced therefrom to any registered dealer subject to the production of C Form 1 per cent.
 - (iii) Inter-state sales of Foodgrains their, flour (other than wheat flour, Maida and Suji) 'Chhilka' pulses, Dal and their Chhilka, etc., to any dealer 3 per cent and 4 per cent with effect from 1st July, 1975

- (iv) Inter-state sales of scientific goods to educational, Hospital and other Research institutions subject to certain conditions mentioned in the notification The rate applicable on the sales within the State of Haryana
- (v) Inter-state sales of sheet, circles, commercial sheets, and industrial sheets made on non-ferrous metal to any registered dealer subject to the production of C Form 1 per cent.
- (vi) Inter-state sale of woollen carpet yarn to any dealer subject to the production of C Form 1 per cent.
- (vii) Scientific equipments and instrucompo- ments and spare parts of such Equipment, instruments and chemicals thereof when sold so, among certain other institutions The rate applicable to the State of Haryana

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

The net sales tax revenue collected during the year is detailed below:

<u>Year</u>	<u>Amount</u> (Rs.)
1975-76	96,85,233
1976-77	1,60,69,608
1977-78	1,78,51,463
1978-79	1,97,02,783
1979-80	1,90,25,555
1980-81	2,39,13,364

Central Sources of Revenue

Central Excise Duties—The central excise is administered by the Government of India. This department is represented in the district by an Inspector who functions under the control of the Superintendent of Central Excise, Hisar. The work pertaining to the customs and gold control are also attended to by him.

The main items yielding central excise revenue in the district include textile, tobacco warehouse, the newly installed paper factory in village Ram Nagar (new Sirsa), electric batteries, motor vehicle parts, motor vehicle trailers, woollen fabrics (processing and grey fabrics) and steel furniture. The cotton textile unit works under the self removal procedure introduced in 1968. The woollen fabric unit (processing), paper factory and electric battery unit function under the Selective Type of Control (physical) while motor vehicle trailer units and unit manufacturing motor vehicle parts work under the Simplified Procedure introduced in March, 1976. The tobacco stored in the warehouses is cleared under personal supervision of the Central Excise Officer after payment of central excise duty :

The collections of central excise duties during 1966-67 to 1980-81 are given below.

Year	Tobacco	Manufactures	Total
	(Rs)	(Rs)	(Rs)
1966-67	4,50,636	..	4,50,636
1967-68	4,63,693	90,065	5,53,758
1968-69	5,40,936	2,24,107	7,65,043
1969-70	4,02,508	2,63,453	6,65,961
1970-71	2,97,953	[2,53,554	5,51,507
1971-72	2,31,301	[3,03,487	5,34,788
1972-73	1,89,133	[3,29,392	5,18,525
1973-74	1,41,253	[3,64,431	5,05,684
1974-75	1,06,731	[3,58,515	4,65,246
1975-76	2,57,468	[6,73,067	9,30,535
1976-77	5,25,594	[7,30,342	12,55,936
1977-78	5,23,747	[7,93,390	13,17,137
1978-79	4,68,068	[9,55,645	14,23,713
1979-80	..	[8,87,861	8,87,861
1980-81	..	8,67,016	8,67,016

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 during 1974-75 to 1980-81 were as under :—

<u>Year</u>	<u>Amount</u> (Rs.)
1974-75	3,89,276
1975-76	84,19,750
1976-77	82,30,825
1977-78	80,69,732
1978-79	77,31,672
1979-80	90,59,883
1980-81	86,20,000

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 has been fixed for the completion of assessment. The collection under this Act during 1974-75 to 1980-81 were as follows :—

<u>Year</u>	<u>Amount</u> (Rs.)
1974-75	12,711
1975-76	37,626
1976-77	8,945
1977-78	11,521
1978-79	11,622
1979-80	69,879
1980-81	24,426

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 year 1974-75 to 1980-81 were as under—

<u>Year</u>	<u>Amount</u> (Rs.)
1974-75	9,06,149
1975-76	5,06,105
1976-77	7,07,585
1977-78	6,98,090
1978-79	6,44,621
1979-80	70,024
1980-81	4,89,000

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 1980-81 were as follows:—

<u>Year</u>	<u>Amount</u> (Rs.)
1974-75	43,494
1975-76	29,494
1976-77	40,508
1977-78	69,612
1978-79	71,114
1979-80	54,812
1980-81	53,000