

Chapter XI

REVENUE ADMINISTRATION

HISTORY OF THE REVENUE ADMINISTRATION

The land tax has been an important source of revenue collected by rulers ever since the concept of state became a reality. The history of India bears this out. Only the designations of royal officials responsible for collecting it have differed from time to time. According to Manu, it should be one sixth, one eighth or one fourth of the crops, i.e. of the gross produce. For each village, the king was to appoint an official known as *Gramika*. Kautilya in his *Arthashastra*, mentions various forms of land tax. There were crown lands which were either worked by hired labourers or let out to tenants who got a share (one half) of the produce. As regards other lands, the king received protection though in some cases, they were given to officials free of rent in return for service. The rate of tax was normally one sixth of the produce. Since *Gramika* is not included in the list of salaried officials given by Kautilya, it has been considered that *Gramika* was an elected official of the villagers. Kautilya mentions a royal official called *Gopa* who looked after five or ten villages and another called *Sthanika* who supervised one quarter of a *Janapada* or a district. During Ashoka's rule, *Rajukas* corresponded to the present day Deputy Commissioners. Kautilya refers to *Samahartas* (Collectors General of Taxes) assisted by *Pradeshtas* or *Yutas* or *Yuktas* (Commissioners) who are later mentioned in Ashoka's inscriptions and who, along with their assistants, *Upayuktas*, were probably District Treasury Officers, whose main function was to manage the king's property, receive and spend the revenue and keep accounts.

More or less, this system continued with deviations in nomenclature. Under the Imperial Guptas, the districts were known as *Vishayas* which were ruled by officers known as *Kumaramatyas*, *Ayuktakas* or *Vishayapatis*. Various officers of the local administration bearing the titles *Bhogapati*, *Ayuktaka* and *Pratipalakapurushas* are referred to in *Harsha-charita*. This would suggest an official-ridden village administration at that time. An officer mentioned is *Gramakshapatalika* whose title points to a regular arrangement for maintaining the village accounts.¹

1. *The History and Culture of Indian People : Volume II, The Age of Imperial Unity*, 1960, pp. 80, 323-24, 328-30. Ibid : *Volume III, The Classical Age*, 1970, pp. 350, 355-56,

During the Pathan rule, the country, for administrative purpose, was divided into *Iqtas* (provinces), *Shiqs* (districts), *Madinas* (towns) and *Parganas* or *Sadar* (a collection of 100 villages). The head of the *Shiq* was called *Amil* or *Nazim* or *Shiqdar*. In each *Pargana*, an *Amir-i-sada* or *Tahsildar* was in charge of the revenues.¹

The *Amir-i-sada*, like the present *Tahsildar*, had a large staff of subordinate officials under him. The *Qanungo* was the keeper of previous schedules of assessment. The *Mushrif* was the inspector who actually saw the crops and determined the Government share. The *Btihar*, *Khut*, *Muqqadams* and *Chaudharis* represented the peasants.²

The *Mahasil* received the payment made in cash or kind. A *Gumashta* was an agent of the Government. The *Patwari* kept the revenue records of each village and the *Muqqadams*, the modern peons, served peasants or *Muqqadams* with official orders.³

Before the advent of the Mughals, the centrally organised administrative system had practically broken down, though the concept of the traditional did not disappear. Babar and Humayun had no time to re-organise it. Whatever efforts were made by Sher Shah Suri in this direction became futile under his successors. Akbar had to begin almost from scratch. He overhauled the entire administrative machinery from the bottom to the top. He formulated a workable basis for the functioning of the revenue system and introduced the *Mansabdari* System but eradicated many of its evils. The empire was divided into *Subahs*, *Sarkars* (districts) and *Mahals* or *Parganas*. Each *Sarkar* was headed by a *Faujdar* who was usually a *Mansabdar* of high rank. The *Amal* or *Amalgazar* was the revenue collector. He was the chief civil authority. Next to him, was a *Bitikchi* (a word of Turkish origin, signifying a writer or scribe) whose duty was to prepare the records pertaining to the nature of land and its produce for purposes of revenue assessment. The revenue administration in the *Mahal* or *Pargana* was almost the same as during the Pathan rule excepting that the *Shiqdar* was now a *Pargana* official under the *Tahsildar*. He received Government cash and his duty was to supervise and control the treasury and maintain peace and order in the *Pargana*. He was assisted by a *Karkun*. The *Tahsildar* was also assisted by three paid officials, viz. the *Amil*, the *Fotdar* and the *Qunungo*. The *Amil* or *Munsif* or *Amin* was concerned with assessment and collection

1. Bakhshish Singh Nijjar, *Punjab under the Sultans* (1000-1526 A.D.), 1968, pp. 97-106.

2. Ibid.

3. Ibid.

of land revenue. He assisted the *Shiqdar* in the maintenance of law and order and punishment of miscreants. The *Foidar*¹ was the treasurer of the Pargana. The *Qanungo* supervised the work of the *Patwaris* and occupied a very important position in the revenue administration. He was a repository of knowledge of various kinds of land tenures, peculiarities of soil and assessment and collection of land revenue. He was an expounder of laws that applied especially to village and district revenue officers concerning landed property and the realisation of the revenue. He kept all registers of values, tenure, extent and transfer of lands and assisted in measurement and survey of lands. He reported deaths and successions of revenue payees and explained when required, local practices and public regulations. Several sets of surveyors worked in the district at the time of harvest, recording the cropped area in various villages.

This was the revenue administrative set-up which the British inherited in the district in 1803.

The table below gives the area, revenue, etc., of the various Parganas in the Gurgaon district :

Subah sarkar	Mahal or pargana	Area Bighas-biswas	Revenue (in Dams)	Sayur ^a Ghal (in Dams)
1	2	3	4	5
Delhi	Palwal (a brick post on a mound) Jharsa	2,34,783	17,69,493	2,18,225
Dist, Rewari	Bahora	38,547	7,55,543	345
	Taoru (a brick post)	85,858	9,86,228	11,573

1. The term Fota is applied in Arabic to clothes used as waist wrappers brought from Sindh. It is a word of Sindh origin. Fotdar was named as such because of this distinguishing portion of apparel ; whence the common name Poddar applied to *Kankar*, cash keeper or an officer in public establishment for weighing money or bullion. (Abul Fazal, *Ain-i-Akbari*, Volume II, English translation by H.S. Jarret, corrected and further annotated by Sir Jadunath Sarkar, Second Edition, 1949, p. 52).

2. B.S. Nijjar : *Punjab under the Great Mughals*, 1968, pp. 114-15.

3. An assignment of land for charitable purposes,

1	2	3	4	5
Agra Sohar or Pahari Dist.	Rewari (a brick post)	4,05,180	1,19,06,847	4,04,100
	Sohna (a stone post on a	2,51,738	39,28,304	1,50,563
	Loharu		4,21,440	—
	Bawal	1,10,373	41,14,753	16,274
	Pataudi	61,070	22,70,080	5,260
	Hodal	78,500	4,62,710	33,140
	Indor (or Indri)	1,34,150	19,95,216	26,096
	Ujina (Uchaira)	33,926	4,28,347	22,796
	Umri-Umra	8,107	3,07,037	—
	Pinangawan (a stone post)	75,148	13,29,350	34,312
	Bisru	35,703	2,15,800	5,354
	Bhasehra (a stone post)	57,778	14,16,715	25,471
	Inimrawat (a stone post on a hill)	22,632-11	4,96,202½	31,283½

1	2	3	4	5
	Khanpur	9,893	1,95,020	—
	Sakras	12,106	4,60,088	50,411
	Santhmari or Santhadari	7,712-11	4,06,811	2,67,470
	Firozpur (Mahadeosh- rine)	64,150	30,042	69,044
	Kotla (a brick post on a hill)	71,20	15,52,196	75,017
	Nagina (Noganwa)	7,215-19	3,77,257	3,572
	Ghajera (Karherah)	9,785	3,30,076	—

HISTORY OF REVENUE ADMINISTRATION IN ERSTWHILE PATAUDI STATE

The erstwhile Pataudi State comprised an area of 52 square miles (134.7 sq. km.) including one town (Pataudi) and 40 inhabited villages. The revenue administration was headed by the *Nazim* under the Nawab. The *Nazim* conducted his revenue and judicial functions under the control of the Commissioner, Delhi Division, till 1911 when Pataudi became one of the then Punjab States and came in direct political relations with the Central Government through the Lt. Governor. Under the *Nazim*, there was a Tahsildar who did the revenue work. He was assisted by a Naib Tahsildar, who worked as an accountant; a kanungo, who performed the duties of a girdawar; a *saiha-navis-atreasurer* and eight Patwaris. The State had no *Zaildars*, the duties of *Zaildars* being performed by 5 *Sufedposhes* who had no rights in their villages, but received Rs. 60 a year from the State out of the funds. There were 107 *Lambardars*. The *Lambardari* fund was from a cess of 5 per cent of the land revenue out of which each *Lambardar* received Rs. 24 annually.

Till 1857, the State revenue was realised through the Tahsil means of *theka* (lease), *kankut* (appraisement of produce) and *batai* (divi- pro-duce). The amount of revenue, inclusive of certain dues (*sawai*, et- uted

to nearly Rs. 1,10,000. The revenue was taken either in kind or by farming ; the latter method being used in preference to the former. The State's share was theoretically supposed to be two-fifths or half; the cultivators being considered tenants-at-will. The average annual revenue collection for the 10 years ending June 1867 amounted to Rs. 85,925.

A five-year settlement was sanctioned by the Commissioner, Delhi Division, for the years *kharif* 1868 to *rabi* 1873 and the revenue was fixed at Rs. 85,550. For a further term of five years, it was determined at Rs. 80,945. The above settlements were made by Managers appointed by the Nawab. The next settlement was made in 1879 under the supervision of the Commissioner, Delhi Division, and the final assessment was sanctioned at Rs. 82,130. Including income from two villages, in which the Nawab was a proprietor and from some assignments, the total revenue came to Rs. 90,903 per annum. The assessment was still arbitrary, oppressively heavy and most unfairly distributed. The people were in very straitened circumstances and crushed by the burden of accumulated arrears of revenue which it was difficult to realise. In 1888, the whole settlement machinery was overhauled and the new settlement was completed in 1891. The State was divided into two assessment circles, Magda I and Magda II and the total demand of each was fixed respectively at Rs. 53,150 and Rs. 22,350 (i.e. Rs. 75,500 for the entire State). With the consent of land owners, the demand for each village was divided into dry revenue and water-rate. The former was spread over the holding according to their area and the latter was distributed by fixing a lump sum on each well (in the case of well-irrigated land) calculated on the average area irrigated during four years and by lump sums on three fourths of the area naturally irrigated in each holding. This distribution proved very satisfactory and as collections from 1891-92 to 1908-09 show, the demand which was on the average of Rs. 72,000 was almost realised within the same year except in years 1899-1900, 1901-02, 1904-05, 1905-06 and 1907-08. The arrears of these years had also been recovered in subsequent years by 1909-10.¹

REGULAR SETTLEMENT IN THE DISTRICT

A summary account of the first three settlements is given in the *Gurgaon District Gazetteer*, 1910² and the *Delhi District Gazetteer*, 1912.³

The assessment of the third regular settlement was introduced in 1907.

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1. *Pataudi State Gazetteer*, 1904, pp. 24—30.
Pataudi State Statistical Tables, 1912, Table 39.
 2. *Ibid*, pp. 179—218.
 3. *Ibid*, pp. 180—190.

In the Ballabgarh tahsil, the third regular settlement ^{effective from} ~~in~~ ^{and condition} ~~was~~ ^{settled over} ~~on account of continuous droughts.~~ ^{suspensions} ~~The revenue was~~ ^{revisions} ~~villages and this combined with the liberal policy of~~ ^{Firoz-} ~~enabled the assessment to work fairly smoothly except in Chikhot Circle.~~ ^{pur Jhirka tahsil and Dahar Circle of the Nuh tahsil where conditions grew} ~~from bad to worse.~~ ^{re-assessment of these tracts on grounds of irregular and frequent failure of} ~~In 1926, Brayne, the Deputy Commissioner, suggested~~ ^{both monsoon and winter rains and the decrease in the flooding because of} ~~several bunds having been constructed.~~ ^{The proposal was sanctioned at} ~~first but was ultimately dropped as it was considered that the time was not then~~ ^{suitable for undertaking any kind of re-assessment.} ~~As crop failure on a large~~ ^{scale occurred rarely, the first 20 years after the settlement were comparatively} ~~prosperous and uneventful.~~ ^{World War I (1914-18) was followed by an} ~~era of high prices which was too good to last long.~~ ^{The long continued period} ~~The long continued period~~ ^{of economic depression since 1926 was accompanied by a succession of dry} ~~years.~~ ^{Famine conditions prevailed during 1928—31 and again during 1938—41} ~~necessitating large suspensions and remissions of land revenue, liberal advances~~ ^{of taccavi for fodder and opening of test works.} ~~In spite of the generous and~~ ^{timely help provided by Government, cattle perished or were disposed of at} ~~throw away prices, debts piled up and health and vitality shrunk to the~~ ^{lowest ebb.} ~~A complete collapse was partially averted by good rains in~~ ^{kharif 1941, and seasons thereafter were favourable on the whole.} ~~With~~ ^{high rising prices as a result of World War II, the cultivators appeared} ~~to be regaining their poise.~~ ^{The amount of land revenue under suspension} ~~at the time of introduction of the new assessment of 1938—43 was about Rs. 25~~ ^{lakh and it was later remitted by the Government.}

A slight revision¹ was made in respect of the assessment circles of Gurgaon, Firozpur Jhirka and Ballabgarh tahsils as shown below, there being no change in the assessment circles of Rewari, Nuh and Palwal tahsils :

Name of tahsil	Assessment circles as per 1907 Settlement	Assessment circles as per 1942/1943 Settlement
1	2	3
Gurgaon	Sahibi Gurgaon Bhur Hill Sohna Bahora	Sahibi Gurgaon Bhud Sohna Bahora

1. *Gurgaon District Gazetteer*, 1910.

Delhi District Gazetteer, 1912.

Akhtar Husain : *Final settlement Report of the Gurgaon District*, 1938—1943.

1	2	3
Firozpur Jhirka	Bangar Bhuder Dahar Mitha Dahar Khari Chiknot	Bangar Budher Dahar Chiknot
Ballabgarh	Khadar Bangar Dabar Kohi Khandrat	Khadar Bangar Dabar

FOURTH REGULAR SETTLEMENT, 1938—43

It was in such conditions that the settlement operations of 1938—43 were carried out. The settlement came into force for 40 years, from *rabi* 1942 in the Rewari tahsil¹ ; from *kharif* 1942 in the Firozpur Jhirka, Nuh and Gurgaon tahsils and from *kharif* 1943 in the Ballabgarh and Palwal tahsils. It was provided that an additional assessment (Nehri Parta) should be applied to lands newly recorded as *nehri* after the preparation of the first quadrennial *jamabandi* following the extension of irrigation (by Agra Canal only) to those lands, provided no addition of less than Rs. 50 at one time was made to the assessment charge on this account.

It was decided that the system of fixed assessment would continue. An exception, however, made in the case of 7 villages of the Nuh and Firozpur tahsils which were situated in the basin of Kotla Lake and were liable to frequent submersion. These villages were to continue to be assessed at fluctuating crop rates as in the previous settlement.

The standard of assessment was reduced by statute from half to quarter net assets of a circle which were estimated by a comparison of rents in kind and cash rents. The assessment was based on the acreage of the average matured area of the last 20 years commencing from 1918-19. Agriculture being mainly dependent on rainfall, the average matured area for the last 20 years was considered to be a sufficiently long period to give an average for the purposes of assessment. Then the average of the quinquennial periods comprised in the selected period were worked out.

¹ Transferred to the Mahendragarh district since December 22, 1972.

The assessment circles roughly correspond to the physical configuration of the district. Each of the assessment circles is further sub-divided according to the qualities of soil and facilities for irrigation.

The following statement gives the sub-division of the tahsils into assessment circles and soils and the results of the revision of fixed land revenue assessment¹ :—

Tahsil 1	Assessment circle 2	Soil 3	Rate per acre 4	Old demand 5	New demand 6	Decrease per cent 7
			Rs. As.p.	(Rs.)	(Rs.)	
Rewari	Chahat Khari	Chahi	1 6 0	1,26,052	79,000	37
		Alabarani	0 14 0			
		Bhud	0 6 0			
	Chahat Mitha	Chahi	1 12 0	38,085	25,000	34
		Alabarani	1 2 0			
		Bhud	0 4 6			
	Pahar	Chahi	1 4 0	32,473	19,300	41
		Alabarani	0 12 0			
		Bhud	0 6 0			
	Sahibi	Chahi	1 8 0	77,934	39,500	49
		Dahri	1 2 0			
		Alabarani	0 12 0			
		Bhud	0 6 0			
	Total :			2,74,544	1,62,800	41
Gurgaon	Sahibi	Chahi	1 2 0	17,154	8,000	53
		Dahri and				
		Alabarani	0 10 0			
		Bhud	0 7 0			
	Gurgaon	Chahi	1 9 0	70,149	52,875	25
		Abi	1 4 0			
		Dahri and				
		Alabarani	1 1 0			
		Bhud	0 8 6			

1	2	3	4	5	6	7
	Bhud	Chahi	1 7 0	70,289	50,395	28
		Abi	1 3 0			
		Chiknot and Narmot	1 1 0			
		Magda	0 10 0			
		Bhud	0 6 0			
	Sohna	Chahi	1 4 0	43,149	27,700	29
		Abi	1 2 0			
		Chiknot and Narmot	1 1 0			
		Magda	0 14 0			
		Bhud	0 8 6			
	Bahora	Chahi	1 9 0	21,160	13,960	34
		Dah				
		Chi				
		Na	1 8 0			
		M	0 14 0			
		B	0 7 0			
		Total :		2,21,901	1,52,930	31
Nuh	Taoru	Chahi	1 6 0	43,602	38,520	12
		Abi and Alabarani	1 0 0			
		Bhud	0 7 0			
	Dahar	Chahi, Abi Dahri and Alabarani	1 0 0	1,04,717	64,450	38
		Bhud	0 7 0			
	Bangar	Chahi and Alabarani	1 2 0	1,17,792	1,00,050	15
		Nahri	1 10 0			
		Bhud	0 8 0			
		Total :		2,66,111	2,03,020	24

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1	2	3	4	5	6	7
Firozpur Jhirka	Bangar	Chahi	1 2 0	99,831	75,300	25
		Abi, & Dahri	1 2 0			
		Alabarani	1 2 0			
		Nahri	1 10 0			
		Bhud	0 8 0			
	Budher	Chahi	1 6 0	46,610	29,650	36
		Abi and Alabarani	1 2 0			
		Dahri	1 4 0			
		Bhud	0 8 0			
	Dahar	Chahi	1 8 0	88,245	60,000	32
		Abi, Dahri and Alabarani	1 8 0			
		Fhud	0 12 0			
	Chiknot			13,231	8,000	40
		nd	1 0 0			
		ni	1 4 0			
			0 8 0			
		Total :		2,47,917	1,72,950	30
Palwal	Bangar	Chahi and	1 8 0	3,45,665	2,54,800	26
		Abi Nahri	1 12 0			
		Dahri and Alabarani	1 4 0			
		Bhud	0 12 0			
	Khadar	Chahi, Nahri, Abi, Dahri and Alabarani	0 15 0	10,743	7,000	35
		Bhud	0 8 0			
		Total :		3,56,408	2,61,800	27
	Khadar	Chahi, Sailab and Alabarani	1 0 0	41,547	25,130	40
		Bhud	0 10 0			
Ballabgarh	Khadar					

1	2	3	4	5	6	7
	Bangar	Chahi Nahri Alabarani Bhud	1 12 0 1 10 0 1 4 0 0 14 0	1,23,142	83,300	32
	Dabar	Chahi, Abi and Dahri Alabarani Bhud	1 6 0 1 1 0 0 13 0	55,933	33,580	40
Total :				2,20,622	1,42,010	36
Total District :				15,87,503	10,95,510	31

The net result of the settlement was a reduction in the fixed land revenue demand to the tune of 31 per cent, i.e. from Rs. 15,87,503 to Rs. 10,95,510. The reduction had been occasioned largely because of the reduction of the standard by statute from half to quarter net assets and also due to such factors as decrease in cultivated area and diminution of matured area on account of reduction of flooding.

The following 7 villages of the Nuh and Firozpur Jhirka tahsils, lying in the Kotla basin, were subject to the fluctuating assessment :—

Tahsil	Villages	Area (Acres)
Nuh	Meoli	577
	Mohammadpur Nuh	332
	Kotla	1,219
	Akera	2,150
Firozpur Jhirka	Jalalpur Nuh	111
	Khanpur	196
	Multhah	769

The following rates of assessment were sanctioned in these villages :—

Crops	Rates per acre					
	Flooded			Others		
	Rs.	As.	P.	R.	As.	P.
Cane, rice, cotton, <i>til</i> , hemp, indigo, wheat, spices, tobacco, <i>dhan</i> ia, orchards and vegetable gardens (excluding carrots, turnips and <i>rabi</i> vegetables and melons)	3	0	0	2	8	0
Barley, gram and <i>rabi</i> oil-seeds	2	8	0	2	0	0
All other crops	1	4	0	1	0	0

The average assessment, which was thus leviable in these villages came to Rs. 3,755 annually. Substantive rules¹ for working the fluctuating assessment were sanctioned and procedure rules incorporated in the *Dastur-ul-Amal*.

A large extension in the cultivation of *mehndi* in the Ballabgarh tahsil necessitated special assessment of land under this valuable crop. This area had increased from 400 acres at the time of the last settlement to 2,338 acres. Similar assessment was necessary in the case of gardens and culturable waste. The following amounts were, therefore, included in the quarter net assets of the different circles :—

*Tahsil	Assessment circle	Mehndi (Rs.)	Gardens (Rs.)	Waste (Rs.)
Gurgaon	Bhud	—	—	2,000
	Sohna	—	—	1,000
	Gurgaon	—	—	500
Palwal	Bangar	—	1,500	—
	Khadar	—	—	1,000
Ballabgarh	Bangar	5,000	800	—

1. Akhtar Husain : *Final Settlement Report of the Gurgaon District, 1938—43*, Appendix III.

The demands by soil rates in the Bangar circles of Palwal and Ballabgarh included an additional assessment of Rs. 3 per acre for gardens and in the latter tahsil Rs. 2 per acre for *mehndi*. No separate rates for assesment on waste areas were fixed and lump sum amounts were included in the demands as shown above.

The Gurgaon bunds were in the charge of the Canal Department up to 1879 but as they were financially unprofitable, most of them were handed over to those zamindars who profited by them, to maintain them at their own expense. In the case of two sets of works, however, which drained the Chandeni Jhil and diverted the drainage of the Firozpur valley from the Kotla Lake, special arrangements were made. The Deputy Commissioner of Gurgaon was given the powers of a Divisional Canal Officer and the lands irrigated from these works were made chargeable with an occupier's rate per crop of Re. 0-6-8 per acre and an owner's rate of Re. 0-3-4 per acre; and the income from this source and the revenue of the Kotla Lake *chak* were assigned to the District Committee on the condition of their maintaining the existing works and paying to Government half the fluctuating revenue of the *chak*. Similar arrangements continued until the Punjab Minor Canals Act was passed. At the time of the 1938-43 Settlement, water-rates were charged in accordance with the following schedule of water-rates prescribed by the Punjab Government vide Notification No. 86, dated June 12, 1909, issued under section 29 of the Punjab Minor Canals Act :—

Class of crop	Detail of crops	Rate per acre						Remarks
		Matured						
		Voluntary irrigation from controlled channels			All other irrigation			
1	2	3			4			5
		Rs.	As.	P.	Rs.	A.	P.	
I	Cane, orchards and fruit and vegetable gardens	4	0	0	3	0	0	Half of these rates are charged on irrigation lift by

1	2	3	4	5
II	Cotton, <i>til</i> , hemp, pepper, rice, indigo, and all <i>rabi</i> crops except orchards, fruit and vegetable gardens, carrots, turnips, fodder, extra <i>rabi</i> vegetables and melons	2 8 0	1 8 0	
III	All crops not included in classes I and II	1 0 0	0 8 0	

The rules regulating the assessment of these rates had been notified under section 74(1) read with section 29(3) and (4) of that Act, vide Punjab Government Notifications Nos. 112 and 113 of September 27, 1909.

The actual assessment of *abiana* (water-rate) was done by the district revenue staff which was guided by the procedure rules incorporated in the *Dastur-ul-amal* of the district.

The net amount of *muafis* was placed at Rs. 24,549.

The new assessments were introduced in the Rewari tahsil from *rabi* 1942, in the Gurgaon, Nuh and Firozpur Jhirka tashsils from *kharif* 1942 and in the Palwal and Ballabgarh tahsils with effect from *kharif* 1943. The distribution of the assessment over holdings was made after local inquiry in the case of each estate as to the method of distribution which the proprietors wished to adopt. The people were duly informed of the rates before making a final decision.

In conformity with tradition in the Meo tahsils of Nuh and Firozpur Jhirka and owing to the general inferiority of soils in the unirrigated tracts of other tahsils, the distribution was most commonly made by an all round rate (*Sarsari parta*) on cultivation, and in some cases on waste land also. Apart from canal irrigated villages, the only parts in which differential soil rates were applied to any extent in the distribution of the revenue were in the tahsils of Rewari, Gurgaon and in the Taoru circle of the Nuh tahsil where on account of a regular well-irrigation a high rate was put on *chahi* lands.

It was found simpler and more equitable to have one separate rate for the area recorded as *chahi*, as figures of average irrigation over a small period did not give satisfactory results. In the actual distribution of the assessment of holdings, villages in which wells were not regularly used generally preferred to have an all round rate for *barani* and irrigated soils.

The following table shows the methods adopted in each tahsil in the villages under fixed ment :—

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Tahsil	Villages in which the distribution was by differential soil rates		Total	Villages in which well abiana was fixed on		Villages in which the distribution was by an all round rate	Villages in which the distribution was on shares including villages owned by a single proprietor or held jointly	Total
	Over or inside sub-divisions only	Through-out		Chahi area	Nal Chahi (Cylinder)			
Rewari	..	229	229	191	38	3	77	309
Gurgaon	..	99	99	20	54	98	29	226
Nuh	..	60	60	37	..	216	13	289
Firozpur Jirka	..	52	52	9	..	192	..	244
Palwal	1	27	28	..	2	143	26	197
Ballabgarh	..	26	26	17	5	166	14	206

Protective leases were allowed to newly constructed wells for a period of 20 years in Sahibi circle of the Rewari tahsil, and for 40 years in all other assessment circles of the district. The total amount granted in protective leases in each tahsil at the introduction of the new assessment was as under :

Tahsil	Amount
	(Rs.)
Rewari	4,420
Gurgaon	4,463
Nuh	838
Firozpur Jhirka	107
Palwal	757
Ballabgarh	1,578
Total :	12,163

Special rules for alluvion and *di-alluvion* (*burd baramad*) were approved during the settlement for all the villages of Khadar area situated along the western banks of river Yamuna in the Ballabgarh and Palwal tahsils. There were 81 villages subject to special assessment due to river action. For these villages, the alluvion, *di-alluvion* files were to be prepared, every year in the month of December when the river recedes to its lowest level. June 15 was fixed as the date for the payment of annual instalment for *rabi* and January 15 for *kharif*. In framing the rules the possibility of the adoption in the near future of a fixed boundary in lieu of the deep stream between the Bulandshahr and Gurgaon districts was kept in view. Procedure rules were included in the *Dastur-ul-amal*. Arrangements were also sanctioned for remitting the revenue on land rendered unculturable by *reh* or temporarily submerged by floods. In this case too, procedure rules were contained in the *Dastur-ul-amal*.

The areas in the revenue records of the Ballabgarh tahsil, which were added to the district in 1912 and had formerly formed part of the erstwhile Delhi district, were being shown in *kachcha bighas* while in other tahsils these were entered in *pakka bighas*. In the interest of uniformity the areas in the records of the Ballabgarh tahsil were also calculated in *pakka bighas* during the settlement of 1938—43. The standard measure of length was *gatha* of 99

1. Akhtar Husain : *Final Settlement Report of the Gurgaon District, 1938—43*, Appendix IV.

inches and a square *gatha* equivalent to one *biswansi*.¹

The old maps except in the case of 33 villages² were in the scale of 16 inches to a mile. This scale was adopted during the settlement of 1938—43. Old maps were carefully checked and map correction was found suitable for most of the estates. Only the area of those estates where revision was not possible owing to consolidation of holdings or some other reasons, was re-measured on square system. The number of estates at the end of the settlement was 1,471 as against 1,265 at the last settlement. The increase of 206 estates was accounted for by the fact that 196 estates of the Ballabgarh were added in 1912-13, 8 estates were transferred from the Bulandshahar district (U.P.) under the deep stream rule and two estates of the Ballabgarh tahsil were split into four.

The consolidation of holdings was done in 41 villages all of which were re-measured on the square system.

At the last settlement one instalment had been fixed for the collection of the land revenue demand of each harvest and the dates prescribed for the payment of land revenue into the treasury were January 15 for the *kharif* and June 15 for the *rabi* with the proviso that the latter date could be changed to June 1 in the *Nuh and Firozpur Jhirka tahsils, if difficulty occurred subsequently with regard to the collections from the Meo zamindars. It was not, however, found necessary to change the date. The continuance of the system of one instalment at each harvest and the dates prescribed at last settlement for the payment of land revenue, viz. January 15 for the *kharif* and June 15 for the *rabi*, were sanctioned.

The new assessment was to be paid by 1,308 estates in one *kharif* and one *rabi* instalments, by 54 estates in one *kharif* instalment and by 103 estates in one *rabi* instalment. Six riverain villages were assessed to land revenue.

The total *kharif* instalment was Rs. 5,48,517 and the *rabi* Rs. 5,46,993.

The dates prescribed at the last settlement for the payment of water-rate were February 15 for the *kharif* and July 15 for the *rabi* which being deemed suitable were approved without any change.

The *khataunis* showing the revenue due from each cultivator for the *kharif* and *rabi* harvests were despatched by the Canal authorities to the Tahsildars concerned so as to reach their office not later than November 15

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1. Other measures were as follows :—

20 Biswansis

1 Biswa

20 Biswas

1 Bigha = 5/8 of an acre.

2. The maps of these 33 villages were on the scale of 32 inches to a mile.

and May 15 respectively. With each batch of *khataunis* were sent warrants showing the total demand. Simultaneously with the despatch of the *khataunis* to the tahsil, copies of the warrants were forwarded to the Collector. The canal Patwaris prepared the demand statement and made them over to the Lambardars, who collected the canal demand and paid it into the treasury. This system was continued.

The records of rights contained the following documents :—

- (1) Opening sheet (*Sar Warq*)
- (2) Preliminary proceeding (*Robkar Ibtidai*) containing the notifications under which the settlement operations were undertaken. This document also serves the purpose of an index.
- (3) Gene logical tree (*Shajra Nasab*) of the land-owners as well as of the occupancy tenants of the village. In the case of small villages, this is placed in a pocket in the cover, while in large villages, it is placed in a separate cover.
- (4) Index of field numbers (*Fard Numberwar*) showing the field number and its relevant *khatauni* number.
- (5) *Jamabandi*
- (6) List of assignments and pensioners (*Fehrist Maaflat aur pension*)
- (7) Statement of rights in wells (*Naqsha Haquq Chahat*)
- (8) Village administration paper (*Wajib-ul-arz*)
- (9) List of village cesses (*Fahrist Habub Dehi*)
- (10) Order of the Collector determining the assessment
- (11) Order of the Collector distributing the assessment
- (12) Sanctioned mutations
- (13) Field map (*Shajra Kishtwar*)

All the above, except the index of field numbers, are prescribed in Appendix VIII of the Punjab Settlement Manual. No genealogical table of the occupancy tenants was prepared during previous settlements except in the Ballabgarh tahsil. This lacuna was made good.

The alphabetical index of owners and tenants was not prepared as its usefulness was hardly commensurate with the labour involved in its preparation and the genealogical tree gives all the information required.

Working of the Settlement of 1938—43. The settlement seemed to have worked well during the normal years while in the years of flood and drought a number of remissions and suspensions were made. However, the rising prices of foodgrains since the forties improved the economic condition of land-owners. In recent years, the construction of large number of wells, tubewells and irrigation bunds have also greatly helped the agriculturists. In 1958, a special charge on the land revenue was imposed to meet the growing expenditure on development plans.

The prices of agricultural commodities rose considerably on account of World War II (1939—45), followed by the development activities after Independence in 1947. The land revenue, fixed at the time of settlements under the conditions then prevailing, had lost all relevance to the increased income arising from the land. The Government expenditure had also vastly increased, particularly since the Independence, on account of the expansion of Government establishment and because of the introduction of various development plans. To meet this ever-growing demand, the Government tapped different sources of revenue. As regards land revenue, in addition to the assessed demand and revenue of previous settlement, Surcharge, Special Assessment, Special Charge and Additional Charge were levied in accordance with the Punjab Land Revenue (Surcharge) Act, 1954, the Punjab Land Revenue (Special Assessment) Act, 1956, the Punjab Land Revenue (Special Charges) Act, 1958 and the Punjab Land Revenue (Additional Charges) Act, 1960.

All the above and various other enactments proved inadequate in the light of the changed circumstances and ultimately to put the record straight, Government passed the Haryana Land Holdings Tax Act, 1973. The incidence of land revenue from 1952 to 1973 is given in Table XLIV of Appendix.

SPECIAL ASSESSMENT ON LAND PUT TO NON-AGRICULTURAL USE

In the case of agricultural land, the return to the State under the land revenue settlements is fixed after taking into account factors such as soil, yields, prices, rainfall, rental statistics and economic condition of the area. But when land is put to non-agricultural uses like constructing a residential building or erecting an industrial plant, the owner of the land gets an unearned increment, particularly if the land is situated within or in the vicinity of growing towns and cities. This increment in land values can generally be attributed to the expenditure incurred out of public revenues on constructing roads and railways and general development of the area. The land-owners are not fully entitled to this increment in values and it is only fair that this increment

should be shared with the Government. It was with this object that the Punjab Land Revenue Act, 1887 was amended by the Punjab Act XIII of 1952 which provided for special assessment of land "put to use different from that for which an assessment is in force or when the land has been put to use for non-agricultural purposes such as brickkilns, factories, houses, landing grounds and other similar purposes". The work of special assessment of non-agricultural lands was started in July 1955.

Since a very elaborate procedure was provided for carrying out the special assessment operations extending over a number of years, it was decided to levy special assessment on ad hoc basis as a multiple of the existing land revenue with effect from *kharif* 1955 and for this purpose, the Punjab Land Revenue (Special Assessment) Act, 1955, was enacted.

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

Section 48 of the Act XIX of 1958 provides that special assessment on a category and class of sites of land put to non-agricultural use in an assessment circle or part thereof shall not exceed $\frac{1}{4}$ th of the average net letting value; or 2—4 per cent of the average market value; or in the case of sites lying vacant and out of use, 1 per cent of the average market value.

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

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

On publication of the preliminary assessment reports, a number of

representations were made to Government regarding the harshness of the levy, Government, therefore, took the following decisions on April 4, 1961 :—

- (i) The rate of levy at present should not be up to the maximum limit of 25 per cent prescribed in the Punjab Land Revenue (Amendment) Act, 1958; it should not exceed $6\frac{1}{4}$ per cent of the estimated average net letting value. Where, however, this levy has to be made according to the Act, it should be modified also in the same proportion as above.

- (ii) Exemption should be given to the following cases:—

- (a) All hilly areas notified as such by Government.
- (b) Sites on which new factories are built, for a period of 10 years (i.e.) each factory will be exempted for 10 years from the start of working of the factory).

- (iii) Substantial relief should be given in the following cases :—

- (a) Compound and courtyard areas surrounding the building and used for purposes such as flower-beds, kitchen garden, grassy lawns, fruit plants, etc.

- (b) The owner-occupied residential houses and bungalows.

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

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

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

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

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

- (i) Use of land for purposes of a garden;

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

As already mentioned, the work of special assessment in the district was started in 1955. Special assessment ordinarily lasts for a period of 10 years and remains in force till a new assessment is made. The work of special assessment in areas outside *lal lakir* (line to demarcate the inhabited site of village, not assessed to land revenue) was completed and the amount was realised until *kharif* 1964 when it was suspended.

Table XLV in Appendix shows demand, recovery and balance under ad hoc special assessment and regular special assessment.

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

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

OTHER ENACTMENTS

A cess on commercial crops namely, cotton, sugarcane and chillies at the rate of Rs. 4 per acre in the case of land which was irrigated by

canal water and Rs. 2 per acre in the case of other land, had been levied from *kharif* 1963 under the Punjab Commercial Crops Cess Act, 1963. Areas under commercial crops, sown solely for domestic use up to one *kanal* in the case of chillies and 2 *kanals* in the case of sugarcane or cotton were exempt from this levy.

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

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

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

The State Government took the view that the collection of these levies had become cumbersome not only for the revenue agency but also for the cultivators. To meet the situation the Haryana Land Holdings Tax Act, 1973, consolidated the above 4 levies into a single tax known as the Land Holding Tax. However, the Land Holding Tax shall not be levied and charged on land which is liable to special assessment under section 59 of the Punjab Land Revenue Act, 1887, or the Punjab Land Revenue (Special Assessment) Act, 1955. Further, during the period the above tax is levied and charged, the land shall not be liable to payment of land revenue by way of general assessment under

the Punjab Land Revenue Act, 1887, or the payment of local rate under the Punjab Panchayat Samitis and Zila Parishads Act, 1961. The Act brought 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 provided for graded taxation on the basis of the size of the holding. The present rates of land tax are as under :

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

The Gurgaon district, which was re-organised on December 22, 1972, comprises the following assessment circles :—

Tahsil	Assessment Circles
Gurgaon	5 (Sahibi, Gurgaon, Bhud, Sohna, Bahora)
Sub-tahsil Pataudi	2 (Chak Awal, Chak Doaim)
Nuh	3 (Taoru, Dahar, Bangar)
Firozpur Jhirka	4 (Bangar, Budher, Dahar, Chiknot)
Ballabgarh	3 (Khadar, Bangar, Dahar)
Palwal	2 (Bangar, Khadar)

The tahsil-wise classification of lands in different assessment

Tahsil	Assessment circle	and				
		Class I	Class II	Class III	Class IV	Class V
Gurgaon	1. Sahibi	—	Chahi (Tubewell)	Abi, Ala Barani	—	Bhud, Banjar, Kallar, Thur and Sem
	2. Gurgaon	—	Abi, Chahi (Tubewell)	Dehri Ala Barani	—	Do
	3. Bhud	—	Do	Do	—	Do
	4. Sohna	Nehri	Do	Dehri Ala Barani	—	Do
	5. Bahora	—	Chahi (Tubewell)	Abi, Dehri Ala Barani (Bahora Chiknot) Ala Barani (Bahora Others)	—	Do
Sub-tahsil Pataudi	1. Chak Awal } 2. Chak Doaim }	Nehri (Perennial)	Chahi, Nehri (Non-perennial)	Dehri Ala Barani		Bhud, Banjar, Kallar, Thur and Sem
Nuh	1. Taoru } 2. Dahar } 3. Bangar }	Nehri (Perennial)	Chahi, Nehri (Non-perennial)	Dehri Ala Barani, Abi		Bhud, Banjar, Kallar, Thur and Sem
	1. Bangar	Nehri	Chahi	Abi, Dehri, Ala Barani		Do
	2. Budher } 3. Dahar } 4. Chiknot }	— — —	Do Do —	Do Do Chahi, Abi, Dehri, Ala Barani		Do Do Do
Ballabgarh	1. Khadar	Nehri (Perennial)	Chahi	Abi, Dehri, Sailab, Ala Barani		Do
	2. Bangar	Do	Do	Abi, Dehri Ala Barani		Do
	3. Dahar	Do	Do	Do		Do
Palwal	1. Bangar	Nehri	Chahi	Dehri, Ala Barani Sailab		Do
	2. Khadar	—	Nehri	Chahi, Dehri Ala Barani Sailab		Do

COLLECTION OF LAND REVENUE

On assumption of the area comprising the Gurgaon district, the British continued the system of dealing with *Muqqadams* and *Chaudhris* in the villages. The village panchayat which managed the affairs of the brotherhood continued to be ignored. It was left to regulate the private affairs of the community in places where its social authority was recognised and respected. The British appointed Headmen or Lambardars from among the leading members of the village community, usually, one or more Headmen to each division and sub-division of the village. A cess of 5 per cent on the land revenue was levied for their emoluments, and the sum was divided among in proportion to the amount of land revenue collected by each. The office of Headman was looked upon as strictly hereditary in the eldest branch of the family, and thus formed an exception to the general rule that all the sons share equally in the inheritance without regard to age. Channing noted at the second regular settlement that the number of Lambardars was inconveniently large in proportion to the number of proprietors and the size and land revenue of the village. The inevitable result was that the majority of Lambardars was poor and ineffective. From 1878 to 1909 their number was reduced from 3,517 to 3,307. The number increased with the merger of the Ballabgarh tahsil in 1912. Still a reduction register was prepared and reductions in number were made whenever possible.

The office of Chief Headman or Ala Lambardar was instituted in 1878. Chief Headman was appointed only in villages where there were three or more Headmen. He was elected by the votes of the proprietary body subject to the sanction of the Deputy Commissioner. He represented village Headmen in his village and received Government orders in the first instance though in respect of the collection of land revenue he possessed no special authority or responsibility. He was paid by deduction of 1 per cent from the land revenue of his villages. The number of Ala Lambardars in 1904 was 500, but in 1909 it was ordered that vacancies among the Chief Headmen should not be filled.

In place of Ala Lambardars a system of Inamdars or Sufedposhes was introduced. The total emoluments of Inamdars were fixed to a quarter per cent of the land revenue. The appointments were made every five years as money became available owing to vacant Ala Lambardari post not being filled up. The duties of Inamdars were the same as those of Zaildars. At the time of the 1938—43 settlement, the total number of Ala Lambardars was 27 and that of Inamdars 42. There were 46 Inamdars in 1948. The remuneration of an Ala Lambardar was Rs. 265 per annum and that of an Inamdar Rs. 60 per annum.

The *Zaildari* system was introduced at the second regular settlement when the whole district was divided into *zails*. In making the division due consideration was given as far as possible to the tribe and clan of the proprietors of the villages and the tradition of old revenue divisions. In many parts of the district there was no such clear basis of division available; therefore it was necessary first to choose *Zaildars*, qualifications for the office being respectability, hereditary influence, popularity among the Headmen of the villages and usefulness to Government, and then to parcel out the villages among them. Several *Zaildars* were men of no great influence and were only appointed because no better men could be found. Each *Zaildar* received an allowance of one per cent on the land revenue of his *zail*. This allowance was not a separate cess, but was deducted from the Government demand. Sixty four *Zaildars* were appointed, drawing a total remuneration of Rs. 12,671—an average of Rs. 198 each. This number was subsequently reduced to 61 in 1909 and a graded system as detailed below was introduced for all the *zails* except those of which the *Zaildars* were the owners of the whole land of their *zails*:

Grade	No. of <i>zails</i>	Fee of grade
I	19	Rs. 275
II	19	Rs. 225
III	20	Rs. 175
Upgraded	3	Rs. 200

With the inclusion of Ballabgarh tahsil in 1912, 6 more *zails* were added, one of which was later split into two in 1929. During the settlement of 1938—43, no change in the number of *zails* was made except in the Firozpur Jhirka and Gurgaon tahsils. Twelve *zails* of the Firozpur Jhirka tahsil were reduced to ten and Farrukhnagar *zail* of the Gurgaon tahsil was abolished and thus the total number was reduced to sixty five as detailed below:

Tahsil	Number of <i>zails</i>	Number of Inamdars or Sufedposhes
Gurgaon	11	2
Rewari	14	12
Nuh	9	7
Firozpur Jhirka	10	4
Palwal	14	10
Ballabgarh	7	7
Total :	65	42

As the assessment of the district was reduced considerably during the previous settlement, the allowance of Zaildars was raised from one per cent to one and a half per cent of the land revenue of a *zail*.

Till 1948, the agencies of *zaildari* and *sufedposhi inams* continued to supervise and assist in the collection of land revenue. These agencies were abolished in 1948, revived in 1950, but were again abolished in 1952.

Now only Lambardars are responsible for the revenue collection. In case a Lambardar is unable to collect the revenue, he makes a written complaint to the Tahsildar who helps him in effecting recovery. Lambardars are authorised to remit the land revenue by post but the system is not very popular because they generally find it more convenient and economical to visit the tahsil headquarters personally for crediting the land revenue in the treasury than sending it by money order. In March 1977, there were 3,050 Lambardars in the district.

Prior to the enforcement of the Haryana Land Holdings Tax Act, 1973, the Lambardar was paid *pachotra* at the rate of 5 per cent of the land revenue. Since various levies have been consolidated into land holding tax, the rate of *pachotra* has been fixed at 3 per cent of the new tax. The Lambardar also collects dues pertaining to the Minor Irrigation and Tubewell Corporation, consolidation fee and *abiana* and is paid commission at the rate of 1.5, and 3 per cent respectively.

REVENUE ADMINISTRATION AND LAND RECORDS

For the purpose of revenue management, the State is divided into various districts and a district is sub-divided into several tahsils. A tahsil is further sub-divided into *kanungo* circles, *patwar* circles and revenue estates. Thus the unit of revenue administration is an estate which is usually identical with *ge*. Each of them is separately assessed to land revenue and has a record of rights and register of fiscal and agricultural statistics. All its proprietors are by law jointly responsible for the payment of land revenue, and in their dealing with 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 20 of these circles form the charge of a Kanungo, whose duty is to supervise the work of Patwaris. A tahsil, as a rule, contains from two to four hundred of the revenue estates.

The Gurgaon district has accordingly been sub-divided into tahsils,

kanungo circles, patwar circles and revenue estates as follows:—

Tahsil	Kanungo circles	Patwar circles	Revenue estates
Gurgaon	4 (Gurgaon, Farrukhnagar, Sohna, Pataudi)	60	287
Ballabgarh	2 (Ballabgarh, Faridabad)	45	210
Firozpur Jhirka	3 (Firozpur Jhirka, Nagina, Punahana)	61	242
Nuh	4 (Nuh, Ujina, Hathin, Taoru)	71	289
Palwal	4 (Palwal, Hodal, Chandat, Hasanpur)	74	197
Total :	17	311	1,225

The tahsil-wise details of the staff attending to revenue work in the district are given below :

Tahsil	Tahsildars	Naib Tahsildars	Office Kanungos	Field Kanungos	Patwaris	Assistant Patwaris
Gurgaon	1	2	1	4	60	1
Ballabgarh	1	1	1	2	45	—
Firozpur Jhirka	1	1	1	3	61	1
Nuh	1	2	1	4	71	1
Palwal	1	1	1	4	74	1
Total :	5	7	5	17	311	4

For the purpose of revenue administration, as already mentioned in Chapter X, the district is under the charge of a Deputy Commissioner whose title as Chief District Revenue Officer, is 'Collector', a term which indicates his responsibility for the realisation of all Government revenues. He is assisted in this regard by Sub-Divisional Officers, Tahsildars and Naib Tahsildars. As a measure of decentralising the revenue work, the powers of the Collector have been delegated to the Sub-Divisional Officers.

1. The Collector 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 reassessment. He must ensure and assist in the measures to prevent the damage to crops from causes which are in any degree Controllable by man. He must encourage and assist in every effort made by a right holder for the development of his estate.

The Tahsildar is an important functionary. He is in charge of a 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. He is a touring officer and his tours afford him ample opportunities to deal, on the spot, with partition cases and other matters connected with appointment of Lambardars, lapses of land revenue, assignments, etc.

The Patwari is an inheritance from the old village system¹. He is appointed for a circle consisting of one or more villages. Besides the proper maintenance of records, the Patwari is required to report to the Tahsildar any calamity affecting land, crops, cattle or the agricultural classes, and to bring to his notice alluvial and *di-alluvial* action of rivers, encroachments on Government lands, the death of revenue assignees and pensioners, progress of works made under the agricultural loans and similar laws, and the emigration or immigration of cultivators. He undertakes surveys and field inspections, aids in all other Government activities like distribution of relief, etc., prepares the *baachh* (distribution of revenue over holdings) papers showing the demand due from each land-owner to the village *jama* (land revenue demand). When revenue collections are in progress, he must furnish all information that may be required to facilitate the collections. He himself is not permitted to take any part in the collection of the revenue except when any Lambardar refuses to accept the *dhal baachh* (total demand from each land-owner) and no immediate alternative arrangement can be made.

The Patwari is under the immediate supervision of a circle supervisor known as Kanungo who has also been functioning since medieval times. The Kanungo is responsible for the conduct and work of Patwaris. He constantly moves about his circle, supervising the work of Patwaris, except in the month of September when he stays at tahsil headquarters to check *jamabandis* received from Patwaris.

The Office Kanungo is the Tahsildar's revenue clerk. His chief work is the maintenance of the statistical revenue records. He has also the charge of the forms and stationery required by Patwaris, keeps the account of mutation fee, records the rainfall and maintains the register of assignees of land

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

revenue and other miscellaneous revenue registers. He is the custodian of all the records received from the Patwaris. 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 should be in camp inspecting their work for at least 8 days¹ in every month from October to April. He is the keeper of all records received from Kanungos and Patwaris. He maintains with the help of his assistant, copies of the prescribed statistical registers for each assessment circle, tahsil and the whole district. The responsibility of Tahsildar and Naib Tahsildar for the inspection and correctness of the work of Kanungos and Patwaris is, however, not affected by the duties of the Sadar Kanungo.

LAND REVENUE AND SPECIAL CESSSES

The land revenue and cesses as fixed in the Settlement of 1938—43 continued to be realised till the coming into force of the Haryana Land Holdings Tax Act, 1973, from *kharif* 1973. Some other cesses and surcharges had been levied in the interval. A detailed account of these charges is given below :

Land Revenue.—The details of income from fixed and fluctuating land revenue and remissions during 1963-64 to 1972-73 are given in Table XLVI of Appendix.

Local rate.—It has grown from small beginnings. It was usual in early settlements to levy a road cess at 1 per cent of the land revenue. Subsequently, an education cess amounting to 1 per cent and a *dak* cess amounting to $\frac{1}{2}$ per cent respectively were added. But by the Punjab Local Rates (XX) Act of 1871, a local rate amounting to $6\frac{1}{4}$ per cent on land revenue was imposed. This local rate was raised by the Punjab Local Rates (V) Act, 1878 from six pies to eight per rupee of annual value, or from $6\frac{1}{4}$ per cent to $8\frac{1}{2}$ per cent, but the enhancement was delayed for this district by a special order. With the passing of the Punjab District Boards Act XX of 1883, the road, postal and education cesses were merged in the local rate and the entire amount was to be credited to the District Board.

In 1919, the local rate was raised to $10\frac{5}{8}$ per cent of the total revenue. Later on, it was increased to $12\frac{1}{2}$ per cent. At this rate it was sanctioned and continued under the 1938—43 settlement. In 1954, the Punjab Government

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raised the local rate to 50 per cent of the land revenue and owner's rate.¹
The following table shows the amount of local rate collections during 1953-54 to 1972-73 :—

<u>Year ending <i>rabi</i></u>	<u>Local rate collections</u>
	(Rs.)
1953-54	2,81,845
1954-55	5,44,374
1955-56	5,74,025
1956-57	5,72,624
1957-58	5,67,617
1958-59	4,14,987
1959-60	7,32,220
1960-61	5,73,646
1961-62	5,81,079
1962-63	5,92,216
1963-64	4,93,379
1964-65	4,21,673
1965-66	4,80,533
1966-67	5,02,177
1967-68	5,57,988
1968-69	5,58,731
1969-70	5,71,063
1970-71	5,71,092
1971-72	5,41,652
(New district) 1972-73	4,46,420

1. Vide Punjab Local Government Department Notification No. 3605-LB-54/18638 dated August 16, 1954,

Special charge on land revenue.—The collections under the Punjab Land Revenue (Special charge) Act, 1958, in respect of the Gurgaon district has been as follows :—

Year ending <i>rabi</i>	Collections		
	Previous	Current Year	Total
	(Rs.)	(Rs.)	(Rs.)
1958-59	—	2,059	2,059
1959-60	—	30,174	30,174
1960-61	7,623	11,441	19,064
1961-62	1,452	10,413	11,865
1962-63	9,722	11,359	21,081
1963-64	754	10,020	10,744
1964-65	245	7,044	7,289
1965-66	401	6,495	6,896
1966-67	59	5,138	6,197
1967-68	1,242	5,599	6,841
1968-69	128	5,186	5,314
1969-70	1,516	5,248	6,764
1970-71	271	4,606	4,877
1971-72	135	3,436	3,571
(New district) 1972-73	401	1,724	2,125

The decrease in the collection of special charge after 1964 has been due to the transfer of rights of big land-owners by inheritance or by sale.

Commercial crops cess.—The income from this cess (under the Punjab

Commercial Crops Act, 1963) from the date of its inception has been as follows :—

Year ending <i>rabi</i>	Collections—		
	Previous	Current year	Total
	(Rs.)	(Rs.)	(Rs.)
1963-64	—	17,057	17,057
1964-65	95	23,401	23,496
1965-66	8	47,354	47,362
1966-67	19	19,076	19,095
1967-68	115	14,118	14,233
1968-69	134	35,611	35,745
1969-70	749	62,764	63,513
1970-71	343	54,576	54,919
1971-72	736	29,206	29,942
(New district) 1972-73	270	45,345	45,615

Additional surcharge.—The income from this levy during 1967-68 to 1972-73 has been as follows :—

Year ending <i>rabi</i>	Collections		
	Previous	Current year	Total
	(Rs.)	(Rs.)	(Rs.)
1967-68	—	5,34,672	5,34,672
1968-69	7,315	5,54,408	5,61,723
1969-70	27,582	5,62,783	5,90,365
1970-71	4,040	5,66,189	5,70,229
1971-72	1,006	5,62,194	5,63,200
(New district) 1972-73	4,824	4,58,438	4,63,262

Land Holding Tax .—The following statement shows demand, recovery and balance under the land holding tax :—

Year	Demand of land tax	Amount suspended	Net demand	Amount recovered	Amount in arrears on August 30 of the year
	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
1973-74	44,25,902	523	44,25,379	44,21,461	3,918
1974-75	44,25,361	—	44,25,361	42,88,961	1,36,400
1975-76	44,45,763	1,293	49,44,470	43,83,872	60,699
1976-77	44,56,539	81,074	43,75,365	42,22,532	1,52,633

Water rates.—Water rates (occupier rates) are levied on the area irrigated during each crop under the Northern India Canal and Drainage Act, 1873. The rates were revised a number of times and the final revision took place with effect from *rabi* 1949. The rates were slightly reduced on wheat and gram crops in 1953-54. After the construction of a part of the Gurgaon Canal Project, the water rate levy was assessed for the first time in 1967-68. The income from this source during 1967-68 to 1976-77 is given below :

Year ending <i>rabi</i>	Collections
	(Rs.)
1967-68	1,485
1968-69	1,79,735
1969-70	12,92,240
1970-71	4,33,031
1971-72	1,99,571
New district) 1972-73	2,38,992
1973-74	3,35,337
1974-75	4,50,588
1975-76	8,04,694
1976-77	6,36,580

Betterment charges.—Betterment charges are levied under the Punjab Betterment Charges and Acreage Rates Act, 1952. This is levied on the areas served by irrigation projects covered under the Act. The levy is to cover the cost of unproductive portion of these irrigation projects. The income from this levy during 1967-68 to 1976-77 has been as follows :—

Year ending <i>rabi</i>	Collections
	(Rs.)
1967-68	1,038
1968-69	1,74,891
1969-70	2,50,815
1970-71	3,15,494
1971-72	1,49,524
(New district) 1972-73	1,85,622
1973-74	2,42,165
1974-75	3,36,288
1975-76	49,184
1976-77	936

LAND REFORMS

Land tenures.—In this district, true village community has survived in a much more complete form except where it has been disrupted either wholly or partially as a result of the emigration and immigration of people following the partition of the country in 1947. The members of the proprietary body are in almost all cases united by ties of kinship. The villages are divided into *pattis* and these again, where the *pattis* are larger, are sub-divided into smaller sections called *thoks* and *thullas*. In most cases, the relationship between the proprietors can be traced through the *thula* or the *patti* right up to the common ancestor of the village. In the Ballabgarh tahsil, the primary sub-division was termed as a *pana* or *taraf* and the minor-sub-division, *patti* or *thula*.

Imperfect *bhaichara* and *pattidari* were the common land tenures prevalent in the district.¹ The trend was from communal form to several possessions. The strong Ahir communities clung to the former, while the Jats and Moes

1. Gurgaon District Gazetteer, 1910, pp. 175—79,

preferred the latter. Differences of soil and agriculture were very probably responsible for this state of affairs as the soil of the tahsils of Ballabgarh, Palwal, Nuh and Firozpur Jhirka, where Jats and Meos predominated, was, roughly speaking, of uniform quality and irrigation was relatively unimportant. Consequently only quantity was taken as the measure of equality. In the other tahsils, the difference in the value of soil enormous, and equality could only be maintained by giving each owner an equal share of good and bad lands.

The commonest forms of imperfect *pattidari* tenure were the following. The common land of the village and of the *patti* as well as the land owned separately was held on ancestral shares called *biswas* or customary shares called ploughs. Sometimes the common land of the village was held on ancestral shares, while the common land of the *patti* and the land owned separately was held on customary shares. In a third form, possession was the measure of right in the land owned separately, while the common land was held on shares. In the commonest forms of imperfect *bhaichara* tenure, possession was the measure of right in the common land as well as in the land owned separately, or the common land was held on equal or fixed shares, while the rest was held according to possession. The *zamindari* tenures were very few and the landlords held the land and got it tilled by tenants. The distribution of superior and inferior proprietorship hardly existed in the district and all *biswedars* (as members of the proprietary body were called) were of equal status. However, there were a few *dohilidars*, the holders of rent-free land for the benefit of some temple, mosque or shrine and *bhodadars*, the holders of rent-free land for some secular service such as the duties of the village watchman or messenger.

The main forms of tenures which existed in the district in the beginning of the present century were owners, tenants, free of rent or at nominal rent and tenants paying rent with or without rights of occupancy. These tenures continued till India achieved Independence in 1947. The detailed picture is given in Table XLVII of Appendix.

In the erstwhile Pataudi State, the tenures of villages were as under¹ :

- (1) *Milkiyat mahduda* or *maqbuza*
- (2) *Patta-dari mukammal*
- (3) *Patta-dari ghair mukammal*
- (4) *Bhaichara* and *Patta-dari mushtarika*
- (5) *Zamindari bil-ijmal*

1. Pataudi State Gazetteer, 1904, p. 25.

The position as regards cultivating occupancy of land in 1931-32 was as follows :—

	Number of holdings	Area in acres
Total cultivated area	8,117	42,327
Area cultivated by owners	3,506	20,654
Area cultivated by tenants free of rent or at nominal rent	317	412
AREA CULTIVATED BY TENANTS PAYING RENT :		
(a) With right of occupancy		
Paying at revenue rates with or without Malikana	709	2,478
Paying other cash rents	44	182
Paying in kind with or without an addition in cash	32	246
(b) Without right of occupancy		
Paying at revenue rates with or without Malikana	542	2,597
Paying other cash rents	2,099	10,174
Paying in kind with or without an addition in cash	868	5,584

A great deal of land was cultivated by peasant proprietors of small holding or it was held by intermediaries, who got it cultivated through tenants but who themselves had no interest in the land beyond getting their rent. All these combined formed a sizeable proportion of the rural population. Their lot had to be improved in pursuance of the Government policy of 'land for the tiller' by coinciding ownership with the actual tiller. To give effect to this policy of abolition of intermediaries and regulation of tenancy of agricultural lands, the Government enacted the following pieces of legislation :—

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

Under the East Punjab Utilisation of Lands Act, 1949, the Government enforced the utilisation of every inch of available cultivable land for growing more food and other essential crops. A notice to take over the land is served on every land-owner who allows his land to remain uncultivated for 6 or more consecutive harvests and the land thus taken over is leased to others for a term ranging from 7 to 20 years, priority being given to the Harijans. Under the provisions of this Act, approximately 1,679 hectares of land was taken over in the district prior to December 1972. On the re-organisation of the district, 374 hectares of land was transferred to the Mahendragarh district. The entire remaining land has been leased out.

Under the Punjab Abolition of *Ala Malikiyat* and *Talukadari* Rights Act, 1952, all rights, title and interest of an *ala malik* in the land held under him by an *adna malik* were extinguished and the *adna malik* was required to pay compensation to become the complete owner. The Punjab Occupancy Tenants (Vesting of Proprietary Rights) Act, 1952, declared all the occupancy tenants as the owners of the land. In all, 45,286 occupancy tenants were conferred proprietary rights in 42,923 hectares of land under this Act.

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

Its object being to effect agrarian reform and to give security to the tenants, the Act provided for the settlement of tenants on the land declared surplus and also fixed a ceiling on the total holding of a land-owner. It not only reduced the acreage which could be reserved but also specifically prohibited ejectment of tenants from all un-reserved areas, except in case of default in payment of rent or improper cultivation. Section 9-A enacted vide Act XI of 1955, provided that no tenant liable to ejectment would be dispossessed of his tenancy unless he was accommodated on a surplus area or otherwise on some other land by the State Government. Rent was limited to one-third of the crop or its value or to the customary rent, if that was lower. However, payment for services provided by the landlord was excluded from the computation of rent. The Act further extended the opportunities for tenants to become owners. A tenant of 4-year standing acquired a right of pre-emption at sales or foreclosures; but more important than that, tenants of 6-year standing were allowed to buy

un-reserved area from their landlords at three quarters of the 10 years average of prices of similar land. The payment of compensation, however, could be made by the tenant either in lump sum or in six-monthly instalments not exceeding ten.

Government was further empowered to utilise the surplus area of both land-owners and tenants for the re-settlement of ejected tenants, landless labourers and small land-owners. All areas owned by a local owner above 30 standard acres and by a displaced person above 50 standard acres were assessed as surplus. A small owner, who had up to 30 standard acres, may not eject a tenant under the Act from 5 standard acres unless the tenant has been settled by Government on surplus area.

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

The ceiling on holdings under the Act¹ was applicable to 571 persons in the district. The position as on December 31, 1973, in regard to the work of assessment of surplus area and the resettlement of tenants considered eligible

1. The provisions relating to ceiling on agricultural land holding under the Punjab Security of Land Tenures Act, 1953 have been amended by the Haryana Ceiling on Land-Holdings Act, 1972. Under this Act, a scheme known as 'The Haryana Utilisation of Surplus and Other Areas Scheme, 1976' has been framed for distribution of surplus land. The unutilised surplus area declared under the old Act and the area which will be declared surplus under the Haryana Ceiling on Land-Holdings Act, 1972 would now be utilised under this scheme. The area to be declared surplus in the proceedings pending immediately before the commencement of the 1972 Act will also be utilised under the new scheme. (The basis for determining the permissible area of a person or a family have been provided in section 4 of the Haryana Ceiling on Land-Holdings Act, 1972).

for the grant of surplus land is evident from the figures given below :

Details	Standard Acres	Units
Area declared surplus	7,817	2½
Net area available for allotment	5,104	8½
Area utilised	4,879	1
Area remaining un-utilised	225	7½

Number

Tenants to be resettled	3,153
Tenants resettled	3,128
Tenants still to be settled	25

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

As a result of these enactments, feudal institutions like *jagirdari* and *biswedari* have been liquidated. The occupancy tenants have acquired proprietorship. Many tenants-at-will have availed of the opportunity afforded by law to become proprietors. At the same time, landlords were able to circumvent the law by entering into *benami* transactions and mutate their lands in favour of their relatives and confidants, so as to acquire ownership under different guise. Also many landlords whose only interest in land was to realise rent, took to cultivation with their own hands to avoid their lands passing to the tenants. This has, of course, given a drive to mechanised farming and more production, but has also resulted in unemployment for former tenants. Many tenants have been evicted on one pretext or the other. In most cases, the resources at their disposal are meagre and they cannot afford to purchase the land even when the law affords them the opportunity to do so.

Three other Acts completed the reform of the tenancy system prior to 1966. The Punjab Bhudan Yagna Act, 1955, gives statutory recognition to the Bhudan movement, the object of which is to receive donations of lands and distribute them among landless persons who are capable of cultivating them personally. Land measuring 19 acres 6 *kanals* and 1 *marla* in all, situated in village Dalelgarh in the Ballabgarh tahsil was donated under this Act prior to December 1972. It comprised 17 acres 4 *kanals* and 12 *marlas* of a *banjar* land and 2 acres 1 *kanal* and 9 *marlas* of *barani* land. The former (*banjar* land) already being in possession of the tenants could not be distributed while the latter (*barani* land) was sanctioned for Rs. 2,500 on January 11, 1969.

All *jagirs*, *muafis* and *jagir* pensions, except military *jagirs* granted in or after August 4, 1914 ; any pension as defined in clause (17) of Article 366 of the Constitution of India, and any grant made in favour of religious and charitable institutions, were resumed on November 14, 1957, under the Punjab Resumption of Jagirs Act, 1957. Compensation to the extent of 7 times the annual *jagirs* was paid to holders in lump sum or in instalments with interest at 2 per cent per annum.

The Punjab Village Common Lands (Regulation) Act, 1961, provides to give village common land to landless persons.

The Haryana Ceiling on Land-Holdings Act, 1972.—The Government of India had appointed a Central Land Reforms Committee in 1970. The Committee submitted its report in 1971. This was discussed and guidelines were drawn up on the basis of the conclusions of the Chief Ministers' Conference in July 1972. A national policy was evolved for removing economic disparities by making available additional land and securing its more equitable distribution among landless persons and also for enlarging the scope of employment. This could be done by further reducing the existing permissible area with a land-owner. Two enactments, namely, the Punjab Security of Land Tenures Act, 1953 and the Pepsu Tenancy and Agricultural Land Act, 1955,¹ which contained *inter alia* provision relating to ceilings on agricultural land-holdings, were in force in different parts of Haryana. The flaws in the implementation of these two Acts which had come to notice and the changed circumstances during the preceding two decades motivated fresh thinking in respect of ceilings on agricultural land-holdings. Experience had also shown that surplus land could not be transferred expeditiously to eligible tenants and landless persons as was originally intended. The increase in population had also resulted in more unemployment and called for making more land available to the landless persons. At the same time the break through in agricultural production, development of high-yielding varieties of seeds and availability of other facilities like irrigation, fertilizers, etc., highlighted the fact that the limit on an individual holding could be further reduced without affecting the total earning of a person from land. It was, therefore, decided to unify the two Acts, viz. The Punjab Security of Land Tenures Act, 1953, and the Pepsu Tenancy and Agricultural Lands Act, 1955, in so far as the ceiling on agricultural land was concerned.²

1. The Pepsu Act is not applicable to the Gurgaon district.

2. The provisions of the Punjab Security of Land Tenures Act, 1953, which are inconsistent with the provisions of Haryana Ceiling on Land-Holdings Act, 1972, stand replaced.

Accordingly, a new Act called the Haryana Ceiling on Land-Holdings Act, 1972, was enacted. This Act has further reduced the ceiling on land with a land-owner and declared a family, instead of an individual, as a unit for the purpose of assessing the permissible area.

The new Act provided for a permissible ceiling of 7.25 hectares in the case of land under assured irrigation capable of growing at least two crops in a year and 10.9 hectares in the case of land under assured irrigation capable of growing at least one crop in a year, whereas the ceiling in respect of land of all other types including land under orchards is 21.8 hectares. In the old Acts, the permissible limit was 30/50 standard acres for an individual. In order to determine whether a person or family consisting of husband, wife and their minor children excluding a married minor daughter was entitled to this possession on January 24, 1971, was considered to be the determining date. It was decided to allot the land declared surplus to eligible persons,¹ at the rate of 2 hectares of land under assured irrigation or land of equivalent value. This ceiling has been fixed keeping in view the fact that with intensive cultivation and modern agricultural practices, it should be possible for the allottee to make a comfortable living with the earning from this area which has been assessed as an economic holding. For the utilisation of surplus area 'The Haryana Utilisation of Surplus and Other Areas Scheme, 1976' has been framed and notified by the State Government on May 28, 1976.

The position as on March 31, 1977 with regard to the work of assessment of surplus area and the resettlement of tenants under this Act is given below :

1. Number of declaration forms filed by the land-owners	615
2. Number of declaration forms decided	275
3. Number of declaration forms still to be disposed of	340
4. Area declared surplus	Nil
5. Area allotted to the tenants (utilised)	Nil

CONSOLIDATION OF HOLDINGS

Alongside the reform of the land tenure, are the measures for reducing strip farming and fragmentation of holdings. A characteristic feature of peasant land tenure and cultivation over a length of time had been the fragmented holdings which usually consisted of small and often, many strips of land,

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

lying between the fields of other peasants. This had been the case with farms of both tenants and peasants who owned land. The tiller naturally found it difficult to look after his crops scattered at different places and it was also cumbersome to maintain long channels and water courses intact. Systematic and large-scale development was not possible when the holdings were small and fields lay scattered.

The process of bringing together small and fragmented pieces of land into a compact block for better and intensive cultivation is known as consolidation of holdings. It saves the tiller to a great extent from wasteful supervision and irrigation of scattered holdings. It enables him to avail of the facilities of modern agricultural implements and extend tractor cultivation in consolidated holdings. It is only through the consolidation of holdings that the land lying scattered in tiny strips can assume a compact and standard shape. Uneconomic, neglected and inaccessible holdings are re-grouped into a consolidated, composite and homogeneous block. A lot of virgin land is also reclaimed by the Government as a corollary to the scheme. The circular and approach roads increase the mobility between houses and villages and the provision of land for institutions like Panchayat Ghars and schools help initiate the social welfare programmes. In fact, consolidation brings about a revolution in both the economic structure of land tilling, and the mobility and social possibilities of the village.

The work of consolidation of land holdings had been carried out in the Punjab by the Cooperative Department since 1930 but in the absence of legislation, it did not make much headway. To make good this deficiency, the State Government enacted the East Punjab Holdings (Consolidation and Prevention of Fragmentation) Act, 1948, and created a separate Consolidation Department in 1949. In the district, the work relating to consolidation of land holdings was started in Gurgaon on 15-4-1951, in Ballabgarh on 1-4-1953, in Palwal on 1-4-1955, in Firozpur Jhirka on 1-11-1955, in Rewari on 1-4-1959, and in Nuh on 1-4-1960. The work was completed in the Firozpur Jhirka, Nuh and Rewari tahsils by March 31, 1971. It is also complete in the case of other three tahsils except a few cases involving writ petitions, revisions and river action. The tahsil-wise progress of work achieved up to 1976-77 (i.e. March 31, 1977) is given in Table XLVIII of Appendix. It is evident that out of the total of 1226 villages in the re-organised Gurgaon district, consolidation work had been completed in 1176 villages, was in progress in 9 villages. Six villages were yet to be taken up while 35 villages were found unfit for consolidation.

The measures of land reforms, as described above, though not the sole basis of increased agricultural production, contribute greatly to it. In fact, these reforms have provided the basis and paved the way for increased agricultural production with the help of modern and scientific techniques, viz. better implements, improved seeds, scientific inputs, increased irrigation facilities and effective insecticides. More area has been brought under plough owing to the Utilisation of Waste Lands Act. The consolidation of holdings has almost done away with the dispersal of operational holdings and this has promoted the advancement of agricultural production. Before the enactment and implementation of the Acts relating to abolition of intermediaries, vesting of proprietary rights in occupancy tenants and the security of land tenures, the interest of a tenant was much too precarious for him to invest his available labour and capital to the fullest extent so as to raise the maximum quality and quantity of cash crops and other crops. Now, with the implementation of these Acts, we have a large body of small land-owners who have a comparatively larger stake in the land, and consequently, have greater impetus to invest their labour and capital with a view to raising the maximum product out of the land in their possession.

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 each 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 require the Collector (or Deputy Commissioner), District and Sessions Judge and all the Sub-Judges to ensure that applications for all suits and other relevant documents are properly stamped according to schedule. The collection of stamp duty under these Acts

during 1963-64 to 1976-77 has been as follows¹ :—

Year	Judicial (under the Court Fees Act)	Non-Judicial (under the Stamp Act)	Total
	(Rs.)	(Rs.)	(Rs.)
1963-64	4,60,357	37,39,077	41,99,434
1964-65	4,48,599	29,61,630	34,10,229
1965-66	5,13,764	25,07,181	30,20,945
1966-67	5,87,664	34,73,957	40,61,621
1967-68	6,13,930	37,26,668	43,40,598
1968-69	7,61,808	49,04,117	56,65,925
1969-70	8,54,083	62,92,878	71,46,961
1970-71	8,62,030	1,10,64,751	1,19,26,781
1971-72	9,25,465	80,64,944	89,90,409
1972-73	10,85,938	87,60,687	98,46,625
(New district)			
1973-74	11,98,861	97,79,830	1,09,78,691
1974-75	13,37,582	1,00,24,859	1,13,62,441
1975-76	14,51,429	97,78,421	1,12,29,850
1976-77	15,66,628	77,43,359	93,09,987

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

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

1. For the pre-1947 figures, see Gurgaon District Statistical Tables, 1912 and 1935 (as brought up to 1944-45 by the office of the Commissioner, Ambala Division).

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 (columns 3 and 6)
	Immoveable property	Moveable property				
			(Rs.)	(Rs.)	(Rs.)	(Rs.)
1963-64	9,460	743	6,02,30,558	2,78,913	8,663	2,87,581
1964-65	10,368	881	5,19,55,184	2,63,157	16,158	2,79,315
1965-66	10,827	1,009	5,16,73,069	3,26,029	10,957	3,36,986
1966-67	12,240	1,186	9,96,28,034	9,34,228	17,704	9,51,932
1967-68	11,479	1,259	6,69,02,263	7,69,040	25,337	7,94,377
1968-69	13,771	1,278	5,82,71,086	8,71,317	15,872	8,87,189
1969-70	16,084	1,387	8,70,51,092	10,57,116	15,286	10,72,402
1970-71	15,882	1,513	10,25,19,937	10,97,787	18,793	11,16,580
1971-72	17,288	1,515	11,58,76,644	11,66,563	19,222	11,85,785
1972-73	19,213	1,565	13,45,86,143	12,37,883	26,815	12,64,698
(New district) 1973-74	18,998	1,555	12,59,86,028	13,19,637	34,139	13,53,776
1974-75	18,383	—	13,84,73,580	13,54,912	33,393	13,88,305
1975-76	16,471	—	14,39,85,707	14,61,770	41,125	15,02,895
1976-77	30,697	—	14,82,73,050	10,80,102	21,457	11,01,559

1. For the pre-1947 figures, see *Gurgaon District Statistical Tables*, 1912 and 1935 (as brought up to 1944-45 by the office of the Commissioner, Ambala Division), Table 44. For Pataudi State figures, see *Gurgaon District Statistical Tables*, 1912, *Pataudi State*, Table 44 and *Pataudi State Statistical Tables*, 1936, Table 44.

Excise and Taxation.—The Excise and Taxation Department is one of the biggest revenue earning departments of the State. It deals with the administration of the following Acts which are in force in this district:—

Excise :

1. The Punjab Excise Act, 1914
2. The Punjab Local Option Act, 1923
3. The East Punjab Molasses (Control) Act, 1948
4. The Indian 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

Taxation :

1. The Haryana General Sales Tax Act, 1973
2. The Central Sales Tax Act, 1956
3. The Punjab Urban Immovable Property Tax Act, 1940
4. The Punjab Entertainments Duty Act, 1955
5. The Punjab Entertainments (Cinematograph Shows) Act, 1954
6. The Punjab Motor Spirit (Taxation of Sales) Act, 1939
7. The Punjab Passengers and Goods Taxation Act, 1952
8. The Punjab Professions, Trades, Callings and Employments Taxation Act, 1956 (Repealed since April 1, 1977)

The department in the district is headed by a District Excise and Taxation Officer. His office is located at Gurgaon near the Old District Courts. There were two Taxation Sub-Offices in the district previously, one at Faridabad and the other at Palwal. Since the volume of work at Faridabad was much heavier, Faridabad has been declared as a separate Taxation District for the purpose of this department since March 26, 1975. The District Circle of Faridabad is also headed by a District Excise and Taxation Officer. The Taxation Sub-Office at Palwal has also been put under his charge,

The statement below shows the staff as on March 31, 1977, working in the district :

Designation	Staff strength at			
	Gurgaon	Faridabad	Palwal	Sales Tax check-barriers
District Excise and Taxation Officer	1	1	—	—
Excise and Taxation Officer	1	7	—	—
Assistant Excise and Taxation Officer	4	12	—	6
Taxation Inspector	13	22	2	38
Excise Inspector	2	4	1	—
Superintendent	1	1	—	—
Assistant	2	1	—	—
Accountant	2	1	—	—
Camp Clerk	11	15	—	—
Clerk	37	46	—	12
Peon, etc.	25	24	4	50

The District Excise and Taxation Officers function under the administrative control of the Excise and Taxation Commissioner, Haryana, Chandigarh, for administrative purposes whereas the appellate work of this district is attended to by the Deputy Excise and Taxation Commissioner (Appeals), Rohtak.

Since the boundaries of this district adjoin the boundaries of the Union Territory of Delhi, Uttar Pradesh and Rajasthan States, nine Sales Tax