

## CHAPTER XI

### REVENUE ADMINISTRATION

#### FISCAL HISTORY

The area included in the present Mahendragarh district remained under different regimes; Narnaul and Mahendragarh tahsils under the Princely State of Patiala, Bawal tahsil under Princely State of Nabha and Rewari tahsil under the British. These have, as such, different fiscal history.

Mahendragarh and Narnaul tahsils were part of Mahendragarh Nizamat of erstwhile Princely State of Patiala. Formerly it was a portion of old Mughal *sarkar* of Narnaul, with Kanaud (later named as Mahendragarh) as its headquarters. Later during the time of Nawab Nijabat Ali Khan, the system of assessment and revenue collection was very much the same as was in vogue in the Mughal times. Collections were generally made in cash which represented the value of one-third, two fifth or one half of the total produce based generally as *kankut* or annual appraisements. Villages that did not accept the *kankut* were subjected to *batai* system. Rich lands always paid the higher rate of *batai*. Owners and tenants paid alike at the same rates and the right of ownership of the land was practically not recognised. The appraisement was done by Kanungos and Chaudhris who were the practical revenue collectors.

A system of periodical cash assessment was introduced as early as A.D. 1819 in Nawab Faiz Muhammad Khan's time. An engagement was taken for each village for a term of 3 to 4 years. Village headmen were promised extra grants in the shape of *nankar* and thus made the tool of inflating the demand, and where they failed, settlement was made with outsiders who were either influential Chaudhris or powerful tahsil officials. The proprietors could not undertake the lease upon themselves and proprietary rights passed on to powerful farmers. Nawab Abdur Rehman Khan tried to give more regular form but could not complete the work. High as the assessments of the Nawabs were, these could not be recovered in full and they contended with what they could get. The assessment and average recoveries are shown below :—

Tahsil	Assessment	Average recovered
	(Rs.)	(Rs.)
Mahendragarh	1,53,242	1,34,043
Narnaul	2,15,000	1,80,248
	3,68,242	3,14,291

After annexation of the area by the British in 1857-58, a summary settlement was made in a cursory way by the British (Dwyer and Cambell) and their guide was the average of recoveries that had preceded. They put the *jama* as Rs. 1,90,823 for Narnaul tahsil and Rs. 1,06,523 for Mahendragarh tahsil. The Narnaul *jama* lasted for one year because thereafter the tahsil was transferred to Patiala State and Mahendragarh *jama* continued up to 1859-60 with slight alterations, when that tahsil was also given to Patiala State.

The system of cash assessment was maintained by Patiala State. The revenue was annually announced by local Nazims up to 1860-61 after which the district shared the policy of triennial and decennial summary settlement along with the whole State.

The assessment of Narnaul tahsil in first year of Patiala rule was fixed very low but in 1859-60, it was doubled and that of Mahendragarh tahsil was increased from British assessment of Rs. 1,06,523 to Rs. 1,85,839.

After 1860-61, the two triennial settlements were conducted from 1861-62 to 1863-64 by Jagdish Singh, and from 1864-65 to 1867-68 by Fateh Singh. Next came the 10-year settlement which lasted up to Kharif *samvat* 1936 (A.D. 1878). These were rough and ready proceedings and were based on paying capacity of the estate and extent of well irrigation. The average of past collection was not necessarily followed. The standard of assessment depended on local Nazim who was generally imbued with the idea of showing his merits by increasing the income of the State.

The settlement operations under Ali Ahmad were started in 1871 on Punjab pattern. The settlement operations lasted up to 1878 but the records were left incomplete probably on account of great famine of 1877.

The assessments of Ali Ahmad were based on revenue rates probably arrived at by produce estimates and 10 years price average (including that of famine years which enormously increased the average prices). The *batai* rent rates were fixed  $1/2$  for *chahi*,  $1/3$  for *barani* and States' share was  $2/3$  of net assets and cesses equal to 13 per cent were added. The *jama* announced was Rs. 1,88,764 for Mahendragarh tahsil and Rs. 3,03,915 for Narnaul tahsil. The assessment announced in 1881 told heavily upon the people since they had hardly recovered from the famine of 1877. A large number of proprietors absconded and their holdings were leased at reduced rates and arrears went on accumulating on original deserters. Later in 1890 the situation was reviewed and the assessment was reduced and arrears remitted. The assessment was reduced by Rs. 25,670 in Mahendragarh tahsil and Rs. 27,616 in Narnaul tahsil and many deserters came back and Nazim (Mir Niaz Ali) did his best



to resettle them. Even this reduced demand was 48 per cent higher than that fixed by the British in 1857-58.<sup>1</sup>

A regular assessment of the Nizamat was commenced in 1901 along with the rest of the State and completed in 1905. it was introduced with effect from kharif, 1905 and was sanctioned for 30 years. The new demand sanctioned for Mahendragarh tahsil was Rs. 1,56,513 and for Narnaul tahsil Rs. 2,58,120 and it was less by Rs. 6,581 and Rs. 18,179 respectively over the previous demand.

The details regarding the fixed land revenue of Mahendragarh nizamat during 1900-01 to 1903-04 are as follows :—

Year	Demand	Collection	Percentage on demand	Collection during current year on account of previous year	Total collection Rs.
1900-01	3,73,638	3,024	.8	..	3,024
1901-02	3,78,326	3,77,295	99.7	12	3,77,307
1902-03	3,72,522	2,92,587	78.5	91	2,92,678
1903-04	3,72,147	3,59,465	96.5	5,071	3,64,536

In Narnaul and Mahendragarh tahsils, the assessment imposed in 1905 was in force when it was merged in Patiala and East Punjab States Union (Pepsu). The pitch of assessment was reduced so as to bring it at par with the adjoining territory of Punjab.

Bawal tahsil formerly Bawal Nizamat was a part of the erstwhile Princely State of Nabha. It then comprised parganas of Bawal, Kanti and Kanina. The system of levying the revenue in kind was in force in whole of the state up to 1860, when a cash assessment was introduced. The first assessment of Bawal Nizamat was commenced in 1888 and completed in 1892 and enforced in 1893. It was conducted on Punjab pattern and the land was measured and record of rights were prepared. The land revenue demand which was Rs. 1,95,273, was collected twice a year, at the time of kharif and rabi. Besides, *siwai* (extra collection) at the rate of 18.25 per cent of the total land revenue was also collected. During 1900-01, the demand and the collection of Bawal Nizamat were Rs. 1,88,184 and Rs. 1,81,695 respectively. The collection during the current year on account of previous year was Rs. 1,807.

1. Khan Chand, *Report on the Assessment of the Narnaul and Mahendragarh tahsils of the Narnaul District, Patiala State, 1905*, Lahore, PP. 12—16.

Rewari tahsil comprises two old-time parganas of Rewari and Shahjhanpur and 15 villages transferred in 1877 from Nuh and Gurgaon tahsils. Pargana Rewari with the exception of 58 *istamrar* villages was summarily settled by W. Fraser in 1808-1809. The settlements were made with the highest bidders and the result was over-assessment. The severity of the demand was soon realised and the revision of the assessment of the poorest villages was begun in 1832 by Bacon, carried out by Gubbins in 1836 and completed by Lawrence in 1838. This is the First Regular Settlement and it was based on the assumption that the state was entitled to four fifths of the rent.

The parganas of Shahjhanpur resumed in 1824, was summarily settled by Cavendish for 14 years and later in 1838, Lawrence raised the assessment.

In 1849 Routh settled 58 *istamrar* villages and reduction had to be made in individual villages where assessment was found to be heavy.

The Second Regular Settlement of the whole tahsil was carried between 1872 and 1877 by Channing. The demand was calculated on half net assets basis. The imposition of the demand was followed by series of bad years. The severity of the demand coupled with unwillingness on the part of the government to allow suspensions freely caused much distress and led to revision of assessment by Wilson in 1882. His proposals resulted in the reduction of the land revenue.

The assessment was raised at the settlement of 1903-1907 by 3 per cent over the previous assessment. This assessment was heavy but was very well distributed over villages. The government was very sympathetic with the Zamindars as evidence by large suspensions and liberal distribution of *taccavi* even in ordinary years. It is for this reason that inspite of bad years including two famines, the settlement continued up to 1940.

The tahsil was re-settled in 1942 and the reduction in demand over the previous assessment was striking. It was justified, by the facts that the standard had been reduced by half, the old assessment was unusually full, remissions were heavy and the tahsil had deteriorated. The tahsil was divided into 4 assessment circles, namely *Chahat Khari*, *Chahat Mitha*, *Pahar* and *Sahibi* and each of the assessment circle was further sub-divided according to the quality of the soil and facilities for irrigation.

The following statement shows the assessment circles, kinds of soil and the results of the revision of fixed land revenue assessment of Rewari



tahsil during 1938-43<sup>1</sup> :—

Assessment circle	Soil	Rate per acre			Old demand	New demand	Decrease percent
1	2	3			4	5	6
		Rs.	A.	P.	Rs.	Rs.	
<i>Chahat</i>	<i>Chahi</i>	1	6	0	1,26,052	79,000	37
	<i>Ala-barani</i>	0	14	0			
<i>Khari</i>	<i>Bhud</i>	0	6	0			
<i>Chahat</i>	<i>Chahi</i>	1	12	0	38,085	25,000	34
	<i>Ala-barani</i>	1	2	0			
<i>Mitha</i>	<i>Bhud</i>	0	4	6			
<i>Pahar</i>	<i>Chahi</i>	1	4	0	32,473	19,300	41
	<i>Ala-barani</i>	0	12	0			
	<i>Bhud</i>	0	6	0			
<i>Sahibi</i>	<i>Chahi</i>	1	8	0	77,934	39,500	49
	<i>Dahri</i>	1	2	0			
	<i>Ala-barani</i>	0	12	0			
	<i>Bhud</i>	0	6	0			
Total :					2,74,544	1,62,800	41

The settlement was sanctioned for 40 years. Protective leases of wells were provided for 30 years in *Sahibi* circle and for 40 years in other circles.

The fixed land revenue of Rewari tahsil during 1901 to 1944-45 was as follows :—

Year	Demand	Collection	Collection during the current year on account of previous year
	(Rs.)	(Rs.)	
1	2	3	4
Average 1900-01 to 1904-05	2,56,480	2,31,840	18,043
Average 1905-06 to 1909-10	2,56,271	1,94,842	31,890
Average 1910-11 to 1914-15	2,55,950	2,49,535	8,195

1. Akhtar Hussain : *Final Settlement of Gurgaon District*, 1938-43, pp. 18-24.

1	2	3	4
Average 1915-16 to 1919-20	2,57,889	2,18,323	12,793
1920-21	2,58,165	1,34,538	813
1921-22	2,58,650	2,29,589	50,549
1922-23	2,59,068	2,56,792	97,074
1923-24	2,59,478	2,41,382	24,516
1924-25	2,59,869	2,55,490	30,381
1925-26	2,55,261	2,24,214	1,244
1926-27	2,55,388	2,19,852	13,035
1927-28	2,54,614	2,11,261	2,347
1928-29	2,54,101	94,778	389
1929-30	2,54,171	1,37,383	2,323
1930-31	2,54,532	84,139	412
1931-32	2,54,587	1,83,322	952
1932-33	2,54,506	2,12,639	10,943
1933-34	2,54,554	1,45,206	2,746
1934-35	2,54,228	1,83,696	1,736
1935-36	2,54,468	1,40,061	2,524
1936-37	2,54,475	2,12,683	18,187
1937-38	2,54,482	1,04,418	..
1938-39	2,54,621	73,677	475
1939-40	2,59,757	84,381	2,488
1940-41	2,59,807	1,91,073	10,428
1941-42	2,59,462	98,141	1,375
1942-43	1,49,453	1,46,055	5,137
1943-44	1,49,897	1,47,837	10,108
1944-45	1,49,131	1,48,592	2,114

Thus the fiscal history of the district presents varied picture and the pitch of assessment was much high in areas under princely regimes. When these areas were transferred to Pepsu and Punjab, the pitch was reduced so as to bring it at par with Punjab areas.

After Independence, the land revenue fixed at the time of previous settlements lost all relevance to the increased income arising from the land. The government expenditure had also vastly increased, particularly since Independence, on account of the expansion of government activity and development. To meet this ever-growing demand, the government tapped different sources of revenue. As regards land revenue, in addition to the assessed demand of land revenue of the previous settlement, special assessment, surcharge, special charge and additional surcharge were levied in accordance with the Punjab Land Revenue (Surcharge) Act, 1954, the Punjab Land Revenue (Special Charges) Act, 1958 and the Haryana Land Revenue (Additional Surcharge) Act, 1969. All these and various other enactments proved inadequate in the light of changed circumstances and ultimately to put the record straight, the government passed the Haryana Land Holdings Tax Act, 1973. A brief description of these acts is given below :—

It was observed that some people put the land to non-agricultural uses without paying revenue to the government. The Punjab Land Revenue (Special Assessment) Act, 1955 was passed, which provided for special assessment of land put to use for non-agricultural purposes such as brick-kiln, factories, houses, landing grounds and other similar purposes. The enforcement of special assessment was suspended from Kharif, 1964. The Punjab Land Revenue (Surcharge) Act, 1954, had been enacted for the levy of a surcharge from 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. In addition, the government had to pass the Punjab Land Revenue (Special Charges) Act, 1958 to meet the heavy financial obligation created by various development schemes. Hence, a special charge was levied from the rabi harvest of agricultural year 1957-58. The rates of special charge was based on the income tax pattern with the different slabs for different categories of land owners.

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 land revenue at the rate of 50 per cent was levied for the development of Kurukshetra University/town vide the Haryana Land Revenue (Additional Surcharge), Ordinance No. 2 of 1967. Initially,



this had been levied for one year, i.e. for kharif 1967 and rabi 1968, but it was extended for kharif and rabi harvests of the agricultural year 1968-69 according to the Haryana Land Revenue (Additional Surcharge) Act, 1969. The levy of surcharge was further extended up to 1973-74 by 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.**—The Haryana Land Holdings Tax Act, 1973, came into force on June 16, 1973.

The government took the view that the collection of surcharges, special charges, cess on commercial crops and additional surcharge 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 holdings tax. However, the land holdings tax shall not be levied and charged on land which is liable to special assessment under section 59 of the Punjab Land Revenue Act, 1887, or the Punjab Land Revenue (Special Assessment) Act, 1955. Further, during the period the above tax is levied and charged, the land shall not be liable to payment of land revenue by way of general assessment under the Punjab Land Revenue Act, 1887, or the payment of local rate under the Punjab Panchayat Samitis and Zila Parishads, Act, 1961. The Act brings out a concept of holdings on the basis of a family rather than the individual as a unit for the purpose of imposition of tax and provides for graded taxation on the basis of holding size. The present rates of land tax are as under<sup>1</sup> :—

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

1. The land-owners of land holdings measuring 2.5 hectares or less were exempted from the payment of the tax with effect from November, 15, 1978. Later a surcharge at the rate of 10 per cent on holdings exceeding 4.8 hectares but not exceeding 6 hectares and 15 per cent on holdings exceeding 6 hectares was levied with effect from June 16, 1979.



1	2
	(c) One rupee and twenty paise for 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 tahsilwise classification of lands in different assessment circles is given below :—

Tahsil	Assessment Circle	Kinds of Soil included in				
		Class I	Class II	Class III	Class IV	Class V
Rewari	1. Chahat Khari	Nehri (Perennial)	Chahi and Nehri (Non-perennial)	Dehri	Other Barani	Bhud, Banjar, Kallar, Thur and Sem
	2. Chahat Mitha	Do	Chahi Nehri (Non-perennial) and Abi	Do	Do	Do
	3. Pahar	Nehri (Perennial)	Chahi, Nehri (Non-perennial) and Abi	Dehri	Other Barani	Bhud, Banjar, Kallar, Thur and Sem
	4. Sahibi	Do	Do	Dehri (Other Barani)	..	Do
Narnaul	All tahsil	..	Chahi	..	Barani	Do
Mahendragarh	1. Tahsil Khas	..	Chahi	..	Barani	Do
	2. Pasi Koh	..	..	Chahi	Do	Do
	3. Pargana Kanina	..	Chahi	Barani	..	Do
Bawal	1. Chak Khari	..	Chahi	Barani	—	Banjar
	2. Chak Siri	..	Do	Do	—	Do
	3. Chak Sahibi	..	Do	Do	—	Do
	4. Chak Pahar	..	Do	Do	—	Do

The details of the income from land holdings tax from 1974-75 to 1977-78 are given below :—

Year	Demand		Total	Recovery
	Previous	Current		
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
1974-75	5,47,185	21,41,944	26,89,129	26,75,771
1975-76	13,358	21,76,414	21,89,772	21,81,748
1976-77	8,024	21,69,091	21,77,115	21,64,354
1977-78	12,197	21,62,035	21,74,232	8,97,225

#### SPECIAL CESSES AND COLLECTION OF LAND REVENUE

The cesses or *abwabs* or *siwai* levied in Mahendragarh Nizamat were road cess, school cess, hospital cess and postal cess at the rate of 1 per cent each and Patwar Cess at the rate of 3.12 per cent of the *mal* (pure revenue, i.e.  $\frac{4}{5}$  of the total revenue). The total amount on account of these cesses was Rs. 26,659. Besides extra cesses were also levied and their details as given in *Phulkian States Gazetteer, (Patiala, Jind and Nabha), 1904<sup>1</sup>* are given below :—

**Sar-i-deh.**—A cess dating from the Nawab of Jhajjar's time, which was levied at the rate of Re. 1 to Rs. 2 per annum per village as a royalty.

**Itlaq.**—An old cess, the origin of which is not clearly ascertainable beyond the fact that an *Itlaq-Navis* (Miscellaneous Muharrir or Despatcher) and a *chaprasi* used to draw their pay from this fund before the Patiala regime.

**Begar.**—In old times all the villagers were required to supply a certain number of coolies in turn to the officer in charge of the district. This custom was discontinued long ago and was replaced by a cash cess amounting to between 1 and 2 per cent of the revenue.

**Lambardari.**—This cess had been levied at the rate of Rs. 4 per cent, on the *mal* in tahsil Mahendragarh and at Rs. 3 per-cent in tahsil Narnaul since the *Ilaga* came into the possession of the Patiala chief.

**Sarrafi.**—A cess at the rate of *annas* 2 per hundred rupees was levied to remunerate the money-testers kept at the treasuries of Mahendragarh and Narnaul at an annual expenditure of Rs. 150.

**Maskirat.**—This cess was apparently introduced by the Patiala author-

1. *Ibid*, p. 153-154.



ities in Sambat 1937 (A.D. 1880) in lieu of leasing the vend of liquors and intoxicating drugs.

**Nankar.**—A cess under the head *nankar* was levied in lump sum from a few villages in tahsil Narnaul in addition to their revenue, and was paid to the kanungo, chaudhris and a few lambardars as a *sufed-poshi* grant after deducting 1/10th share, which went to the State Treasury.

**Mandir Hari Das.**—A cess at the rate of Re. 1 to Rs. 2 per annum was levied in tahsil Narnaul for the maintenance of the Mandir Hari Das at Narnaul. The cess had been realized from ancient times.

**Gaushala.**—A cess at 8 *annas* per cent was recovered for the protection of cows, but the money was not credited to the treasury.

**Bhet Gurdwara.**—An annual cess of Re. 1 per estate was levied from the Narnaul villages in the name of one Gopi Nath, Brahman of Jhajjar in the Nawab's times, but soon after the land passed into the hands of the Patiala authorities it was converted into a Gurdwara cess. It enjoyed a *jagir* of Rs. 1,000, and the cess levied was not spent on the maintenance of the temple, but credited into the treasury.

The amount of the cesses were :	Rs.
<i>Sar-i-Deh</i>	513
<i>Itlaq</i>	870
<i>Begar</i>	3,619
<i>Lambardari</i>	12,219
<i>Sarrafi</i>	455
<i>Maskirat</i>	506
<i>Nankar</i>	2,227
<i>Mandir Hari Dass</i>	278
<i>Bhet Gurdwara</i>	306
<b>Total :</b>	<b>20,993</b>

During the Settlement of 1901-05, all above cesses were abolished and 5 per cent allowance of the total demand was considered enough to cover these allowances. A further allowance of 1 per cent was made out of the total demand to make cash *inams* to certain influential people who were earlier enjoying *nankar* or *inams* and those who could not be adjusted as Zaildars.

Thus the total allowance of 6 per cent of the total demand was sanctioned. The deduction from the new demand was Rs. 290 as life time cash *Inam*,<sup>1</sup> and Rs. 24,877 as 6 per cent allowance.

The *panchai* and *nankar* enjoyed by Lambardars were adjusted in 5 per cent allowance on demand. Mandir Hari Dass cess was abolished and cash *Muafi* was granted to the Mandir from Narnaul tahsil. In addition, *nazar*, a type of cess, at the rate of Rs. 10 in Mahendragarh tahsil and Rs. 8 in Narnaul tahsil per annum for each estate continued to be charged.

In Bawal tahsil, *Siwai* at the rate of 18.25 per cent of the revenue on account of roads, schools, hospitals, post offices, *nazar*, chowkidars, lambardari and Patwari was charged.

In Rewari tahsil, the cesses were Lambardari, Patwari, roads, school, local rate and postal and these amounted to 19.83 per cent of the land revenue.

The Lambardars were mainly responsible for revenue collection and they were paid 5 per cent in Rewari and Bawal, 4 per cent in Mahendragarh tahsil and 3 per cent (besides *nankar* in few villages) in Narnaul tahsil.

In Rewari tahsil, the Headmen or lambardars were appointed by the British to collect land revenue. A cess of 5 per cent of the land revenue was levied for their emoluments. The office of Headmen became hereditary.

The office of Chief Headman or Ala Lambardar was instituted in 1878. The 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. The post of Ala lambardar existed upto 1909.

After 1909, a system of Inamdars or Safedposhes was introduced in place of Ala lambardars. The total emoluments of Inamdars were fixed to a quarter per cent of the land revenue. The duties of Inamdars were the same as those of Zaildars.

During the Second Regular Settlement the whole area of Gurgaon District was divided into *Zails*. Consequently, the zaildari system was introduced for the collection of land revenue. During the settlement of 1938-43, Rewari tahsil was divided into 14 *zails* and there were 14 *zaildars*. The number of Inamdars or safedposh was 12.

An extract from the *Phulkian States Gazetteer (Patiala, Jind and Nabha)*,

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1. The life time *nankar* of Chaudhris and Kanungos in Narnaul tahsil was treated as life time cash *Inam* and was to be treated as allowance from new demand.



1904, shows the details of land revenue collection in the Princely State of Patiala<sup>1</sup> :—

“There is not yet Zaildari system in the state, but there are a large number of *lambardars*. They are responsible for the collection of the land revenue and are also bound to assist in suppressing and investigating crime and giving information to the police. In point of fact the revenue collection till recently was done by the *patwaris* who accompanied the *lambardar* to the *tahsil* when taking the money, but now *lambardars* are responsible for the revenue. Some *lambardars* are really large landowners, while some have sold or mortgaged their properties. Now they are generally paid Rs. 5 per cent on the revenue they collect; in some parts only Rs. 3 or Rs. 4 per cent.”

In the Bawal area, the *zaildars* were supervised by a special official. The office of *zaildar* was not hereditary and was purely honorary. The appointments were made on considerations of personal ability, local influence and service to the State. The duties of *zaildars* were to assist the state officials in the prevention and detection of crime; to convey the orders of the government to the residents in their respective *zails*; to protect public buildings and boundary pillars and gave notice when they needed repair; to look after indigent widows and orphans and to act as local commissioners in petty cases concerning lands, wells, etc.

The *zaildars* and *Inamdars* were selected as useful men to the government. Till 1948, *Zaildars* and *Inamdars* continued to supervise and assist in the collection of land revenue. All the offices of *Inamdars* and *Zaildars* were abolished by the Notification of March 11, 1948 and Governor of Punjab's order of October, 17, 1952 respectively. These offices of *Inamdars* and *Zaildars* were revived w.e.f. November 28, 1963 under the Land Revenue (IInd Amendment) rules, 1964 (Punjab Government (Revenue Department) Notification of January 23, 1964) and their remuneration was fixed at the rate of Rs. 300 and Rs. 200 per annum, respectively. But again w.e.f. August 1, 1964, all offices of *zaildars* and *Inamdars* throughout the state of Punjab were abolished. Since then *Lambardars* have been responsible for the revenue collection. Prior to the enforcement of the Land Holdings Tax Act, 1973, the *Lambardar* was paid *pachotra* at the rate of 5 per cent of the land revenue. Since various levies were consolidated into land holdings tax, the *lambardars'* allowance was fixed at 3 per cent of the new tax.<sup>2</sup>

1. p. 166.

2. It was raised to 5 per cent of the land holdings tax in 1980-81.

## REVENUE ADMINISTRATION AND LAND RECORDS

The unit of revenue administration is an estate which is usually identical with a village. Each of these is separately assessed and has a separate record of rights and register of fiscal and agricultural statistics. All its proprietors are by law jointly responsible for the payment of land tax, and in their dealings with the government they are represented by one or more Lambardars. Estates are grouped into *patwar* circles each of which is under the charge of a Patwari. About 13 to 19 of these circles are looked after by a Kanungo whose duty is to supervise the work of Patwaris.

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

Tahsil	Number and names of Kanungo circles		Number of patwar circles in each kanungo circle	Number of revenue estates in each kanungo circle
	No.	Name of kanungo circle		
Narnaul	1.	Narnaul	17	69
	2.	Nangal Chaudhry	16	72
	3.	Ateli	16	81
	Total :		49	222
Mahendragarh	1.	Mahendragarh	14	48
	2.	Pali	13	44
	3.	Kanina	14	39
	Total :		41	131
Rewari	1.	Rewari	16	94
	2.	Jatusana	19	87
	3.	Khori	16	102
	Total :		51	283
Bawal	1.	Bawal	12	81
	Total :		12	81



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

Tahsil	Number of Tahsildars	Number of Naib- Tahsildars	Number of Office Kanungos	Number of Kanungos	Number of Patwaris	Number of Asstt. Patwaris
Narnaul	1	2	1	3	49	1
Mahendragarh	1	2	1	3	41	1
Rewari	1	2	1	3	51	—
Bawal	1	1	—	1	12	—
Total :	4	7	3	10	153	2

The head of the revenue administration in the district is, of course, the Collector (Deputy Commissioner). He is a steward of the state and is bound to preserve and prevent from encroachment every private right in the soil which has been created or confirmed by the state. The Sub-Divisional Officer (Civil) is Assistant Collector of the 1st Grade but as a measure of decentralisation the powers of Collector have been delegated to him under certain Acts in his jurisdiction. The Tahsildar is an important functionary and is in charge of the tahsil for revenue work and revenue judicial work. He has to control the patwar and kanungo agencies; he has to collect revenue punctually.

The Patwari is an inheritance from the village system of old days. He is appointed for a circle consisting of one or more villages. Besides the proper maintenance of revenue record, 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 the death of revenue assignees and pensioners. When revenue collections are in progress, he must furnish all information that may be required to facilitate the collections. He himself is not permitted to take any part in the collection of the revenue except when any Lambardar refuses to accept the *dhal bachh* (total demand from each land-owner), and no immediate alternative arrangement can be made.

The Patwari is under the immediate supervision of a Kanungo who is responsible for the conduct and work of Patwaris.

At district headquarters, there is a District or Sadar Kanungo assisted by a Naib Sadar Kanungo. He is the keeper of all records received from Kanungos and Patwaris. With the help of his assistants, he maintains copies of the prescribed statistical registers for each assessment circle, tahsil and the whole district.

**LAND REFORMS**

In Bawal tahsil 75 per cent of the land was cultivated by proprietors, but in Rewari, Mahendragarh and Narnaul tahsils about 50 per cent of the land was cultivated by tenants. Very few of them had occupancy rights whereas the rest cultivated at the will of owners. After Independence, the government adopted the policy of 'land to the tillers'. To give effect to this policy, the government enacted the following legislations :

**Punjab Acts**

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

**Pepsu Acts**

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

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

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

Under the Punjab Abolition of Ala Malikiyat and Talukdari Rights Act, 1952, and the PEPSU Abolition of Ala Malikiyat and Talukdari



Rights Act, 1954, all rights, title and interest of an *ala malik* in the land held under him by an *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, and the PEPSU Occupancy Tenants (Vesting of Proprietary Rights) Act, 1954, declared all the occupancy tenants as the owners of the land. They had to pay reasonable compensation for the land held by them to the landlords.

The Punjab Security of Land Tenures Act, 1953, as amended in 1955, not only reduced the acreage which could be reserved by landlords but also specifically prohibited the ejection of tenants from the reserved land unless he was settled on surplus or other land. The tenant was liable to be ejected in case of default in payment of rent which could not be enhanced by the landlord.

The main objects of the Act were to give security to the tenants on the land declared surplus and to fix a ceiling on the total holdings of a land-owner. The Act further extended an opportunity to tenants to become owners. A tenant of 4 years' standing acquired a right of pre-emption at sales or foreclosures; but more important than that, tenants of 6 years' standing were allowed to buy the un-reserved area from their landlords at three quarters of the ten-year average of price 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.

The PEPSU Tenancy and Agricultural Land Act, 1955, had also been enacted with similar objective of providing security to tenants, their settlement on the land declared surplus, fixing of a ceiling on the total holding of a land-owner, etc. The Act contained certain distinguishing features which are discussed below :—

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

(b) Under the PEPSU Act, surplus land was acquired by the government on payment of compensation whereas under the Punjab Act, it was declared surplus.

The area declared surplus under the Punjab Security of Land Tenures Act, 1953 and the PEPSU Tenancy and Agricultural Lands Act, 1955, in

December, 1972 was as under :—

	(Area in hectares)	
	Punjab Act, 1953	Pepsu Act, 1955
1. Area declared surplus	8,624	271
2. Net area available for allotment	3,829	271
3. Area utilised	2,983	217
4. Area remained un-utilised	846	54
5. Number of tenants to be re-settled	963	46
6. Tenants re-settled	963	46
7. Tenants still to be re-settled	—	—

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

As a result of these enactments, feudal practices like *jagirdari* and *biswadari* have been liquidated. Occupancy tenants have acquired proprietorship. Many tenants-at-will have availed of the opportunity afforded by law to become proprietors. At the same time, some landlords were able to circumvent the law by entering into *benami* transactions and mutated their lands in favour of relatives and confidants so as to retain effective ownership. In addition, many landlords whose only interest in land was to realise rent, have taken to cultivation with their own hands to avoid lands passing to tenants. This has, of course, given a drive to mechanised farming and more production.

**Consolidation of holdings.**—Work of consolidation of holdings in the Punjab was started during the British period through co-operative consolidation societies. But the progress was slow. Soon after Independence, the necessity of consolidation of holdings was realised and the East Punjab Holdings (Consolidation and Prevention of Fragmentation) Act, 1948 was passed. The tahsilwise progress of work achieved up to March 31, 1978, is given below:—

Name of tahsil	Number of villages	Villages consolidated up to March 31, 1978	Villages under consolidation work	Villages in which the consolidation work is yet to be taken
Narnaul	222	219	—	3
Mahendragarh	131	131	—	—
Rewari	283	283	—	—
Bawal	81	81	—	—
Total :	717	714	—	3



It is evident that out of the total of 717 villages, consolidation work has been completed in 714. One village, viz. Golwa in Narnaul tahsil was denotified being hilly track. Consolidation in two villages, viz. Narnaul and Naul Ayja is yet to be taken up.

**Land Ceilings.**—The Punjab Security of Land Tenures Act, 1953 and the Pepsu Tenancy and Agricultural Lands Act, 1955 which contained inter alia provisions relating to ceiling on agricultural land-holdings, utilization of surplus area and security for tenants against exploitation and ejectment were in force in different parts of Haryana. On consideration of the report of the Central Land Reforms Committee, a national policy was evolved in 1972 for removing economic disparities by making available additional land for equitable distribution among the landless persons and also for enlarging the scope of employment. It was felt that this national objective would be achieved by lowering the ceiling on agricultural holdings, and that with the increase in agricultural production the ceiling could be lowered without rendering the holdings uneconomic. With this end in view and also to remove certain defects which had come to notice in the course of the implementation of the two Acts, the Haryana Ceiling on Land Holdings Act, 1972, was enacted. This Act repeals the provisions of the two earlier Acts in so far as they relate to the placing of ceiling on land-holdings and utilisation of surplus area.

The new Act provides for the assessment of permissible area in relation to a family instead of an individual, and reduces the permissible limit to 7.25 hectares of land under assured irrigation capable of growing at least two crops in a year, 10.9 hectares of land under assured irrigation capable of growing at least one crop in a year or 21.8 hectares in respect of any other land including *banjar* and land under orchards. In case the family comprises more than three minor children, an additional area at the rate of 1/5th of the permissible area of the primary unit is permitted for each additional member provided that the total does not exceed twice the permissible area of the primary unit. The head of a primary unit has also been given a right to select for each of his major sons (or widow and minor children of a pre-deceased son) area equivalent to the permissible limit of a primary unit. Further, unlike the Punjab Security of Land Tenures Act, 1953, the new Act provides for the vesting of the surplus area in the government and its utilization for settlement of tenants and other economically weaker sections of society, i.e. members of the Scheduled Castes and Backward Classes, landless agricultural labour and other.

#### OTHER SOURCES OF REVENUE, STATE AND CENTRAL

##### State Sources of Revenue

In addition to land, there are various other sources from which the state

derives its revenue. A brief description of these are given below :—

**Stamp Duty .—**This duty is collected under the Court Fees Act, 1870, and the Indian Stamp Act, 1899. Both the Acts were amended a number of times. The Court Fees Act was amended by the Court Fees (Haryana Amendment) Act, 1974. The Indian Stamp Act, 1899 was amended by the Haryana Act No. 7 of 1967. The Acts require the Collector (or Deputy Commissioner), District and Session Judge and all the Sub-Judges to ensure that the applications for all suits and other relevant documents are properly stamped according to schedule. The total income realised in the district from the sale of judicial and non-judicial stamps, during 1966-67 to 1977-78, is shown in the following table :

Year	Judicial (under the Court Fees Act)	Non- Judicial (under the Stamp Act)	Total
	(Rs.)	(Rs)	(Rs)
1966-67	1,94,322	2,94,515	5,88,837
1967-68	4,18,022	6,04,064	10,22,086
1968-69	2,15,705	8,37,964	10,89,670
1969-70	2,33,251	16,78,221	18,11,473
1970-71	2,53,976	15,10,894	17,64,870
1971-72	2,91,769	14,69,263	17,61,031
1972-73	3,36,298	13,94,535	17,30,833
1973-74	4,11,912	22,56,032	26,67,944
1974-75	5,00,448	20,44,801	25,45,249
1975-76	5,26,498	27,28,991	32,55,489
1976-77	5,53,536	27,12,870	32,66,407
1977-78	4,50,025	31,47,818	35,97,843

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

Appeals from the orders of the Sub-Registrar are heard by the Registrar. The Inspector General of Registration, Haryana, 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.

The following statement gives the number of registered documents, value of property and the receipts from 1966-67 to 1977-78 :

Year	Registration		Aggregate Value of Property	Amount of Regis- tration Fee In- cluding Other Receipts
	Immovable Property	Movable Property		
	(Number)	(Number)	(Rs.)	(Rs.)
1966-67	2,070	263	1,05,60,076	1,61,168
1967-68	3,637	384	1,39,50,691	1,81,920
1968-69	3,655	500	1,66,01,600	1,77,157
1969-70	4,755	829	3,16,60,019	2,77,442
1970-71	3,928	667	2,36,57,227	2,18,195
1971-72	3,416	638	2,11,80,867	2,08,521
1972-73	4,130	722	3,12,79,710	2,79,524
1973-74	5,299	646	4,59,87,049	4,93,482
1974-75	4,452	1,269	2,96,60,734	3,47,573
1975-76	3,567	1,613	3,21,74,948	3,65,800
1976-77	4,726	3,964	5,32,07,312	10,88,020
1977-78	5,714	1,067	9,94,47,645	11,31,619

**Excise and Taxation.**—For the implementation and administration of Excise and Taxation Acts, the district is under the charge of the District Excise and Taxation Officer, Narnaul, whose office was shifted from Mahendragarh in 1970. He functions under the administrative control of the Deputy Excise and Taxation Commissioner(Headquarters) Haryana, Chandigarh, whereas the appellate work of the district is disposed off by the Deputy Excise and Taxation Commissioner (Appeals), Rohtak. However, the overall charge lies with the Excise and Taxation Commissioner, Haryana, Chandigarh.

The District Excise and Taxation Officer is assisted by two Additional Excise and Taxation Officers and ten Assistant Excise and Taxation Officers. There are sales tax check barriers at Jaisinghpur Khera and Khandedwra. Four Assistant Excise and Taxation Officers at Jasinghpur Khera and

one Assistant Excise and Taxation Officer at Khandewra have been detailed to make the barriers more effective.

On taxation side, there are 18 Taxation Inspectors to assist the officers. Of these, 8 are working at two sales tax barriers, 2 for passengers and goods tax and remaining 8 are attending to the taxation work. On the excise side, there are three Inspectors, each of whom is in-charge of one excise circle. There are 3 excise, circles viz. Narnaul, Mahendragarh and Rewari.

One Assistant Excise and Taxation Officer (enforcement) has been detailed to check tax evasion under the Punjab Passengers and Goods Taxation Act, 1952. He is assisted by one Inspector. Before May, 1975, the work of enforcement in the district was attended to by the Excise and Taxation Officer (enforcement), Gurgaon.

The State and Central Acts, enforced in the State on the excise side are : Punjab Excise Act; 1914; Punjab Local Option Act, 1923; The East Punjab Molasses (Control) Act, 1948; the Indian Opium Act, 1878; The Dangerous Drugs Act, 1930; The Indian Power Alcohol Act, 1948; The Medicinal and Toilet Preparation (Excise Duty) Act, 1952 and the Spirituous Preparation (Inter State Trades and Commerce) Control Act, 1955.

The excise revenue collected from various sources such as licence fee, duty, assessed fee, permit fee, etc., during 1975-76 to 1977-78 is shown below :—

Year	Amount
	Rs.
1975-76	82,04,599
1976-77	90,52,020
1977-78	1,06,90,087

On the taxation side the state and central Acts, administered by the department in the district are :

- (1) The Punjab Motor Spirit (Taxation of Sales) Act, 1939
- (2) The Punjab Urban Immovable Property Tax Act, 1940
- (3) The Punjab Passengers and Goods Taxation Act, 1952
- (4) The Punjab Entertainments (Cinematograph Shows) Act 1954,
- (5) The Punjab Entertainment Duty Act, 1952, (6) The Central Sales



Tax Act, 1956, (7) The Punjab Professions, Trades, Callings and Employments Taxation Act, 1956 and (8) The Haryana General Sales Tax Act, 1973.

**Sales Tax.**—It is a tax on the sale or purchase of movable goods in one form or another. It is levied under the Haryana General Sales Tax Act, 1973 which has replaced the Punjab General Sales Tax Act, 1948, since May 5, 1973. Some of the commodities which are consumed by relatively poor sections of people have been exempted from taxation, whereas luxury goods which are consumed by all well-to-do people are taxed at a higher rate. Thus motor vehicles, auto-cycles, refrigerators, clocks and watches, iron and steel safes and almirahs, radios and radio-parts, gramophones, tape recorders, imported liquor are some of the items which are taxed at the rate of 10 per cent.

The important goods exempted from the tax are electric energy, agricultural implements, fertilizers, vegetables (except when sold in tins, bottles or cartons), fresh fruit, sugar, textiles, goods sold to the Indian Red Cross Society, St. John Ambulance Association, the Cooperative for American Relief Everywhere (CARE), United Nations Technical Assistance Board, Save the Children Fund Association, United Nations International Children's Emergency Fund, World Health Organisation and cooperative societies certified by the Khadi and Village Industries Commission. Special concessional treatment has been given to a few selected items such as food grains, declared goods<sup>1</sup>, ready-made garments, tractors, pesticides, raw wool and knitting wool and raw hides.

The collections from the sales tax in the district during 1975-76 to 1977-78 are given below :—

Year	Amount
	(Rs.)
1975-76	1,04,13,005
1976-77	1,16,53,082
1977-78	1,46,40,722

**Central Sales Tax.**—The Central Sales Tax Act, 1956, provides for levy of tax on sales made in the course of inter-state trade and commerce. The states have been authorised to administer this Act on behalf of the Government of India. The entire collection of this tax is appropriated by the states. This central fiscal enactment has given the states a major source of revenue which is increasing day by day.

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

The rate of tax was 3 per cent on inter-state sale to registered dealers or on declared goods to registered or unregistered dealers and 10 per cent on inter-state sale to unregistered dealers. Under Section 8(5) of the Central Sales Tax Act, 1956, the state government has been empowered to reduce the rate of tax on certain classes of goods, or class of dealers, or traders if it is expedient to do so in the interest of the State.

The collections of revenue under the Central Sales Tax Act during 1975-76 to 1977-78 were as under :

Year	Amount
	(Rs.)
1975-76	31,05,868
1976-77	51,94,760
1977-78	59,59,755

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

According to Section 7 of the Act, the assessment of the property units in the rating areas is to be revised after every 5 years, unless this period is extended or reduced by the state subject to a maximum period of 3 years. Property unit which is assessed at an annual rental value of up to Rs. 300 is exempted from the levy of property tax. In case of widows and orphans, the exemption limit is up to the annual rental value of Rs. 600. The revenue collected under the Act during 1975-76 to 1977-78 is shown below :—

Year	Amount
	(Rs.)
1975-76	3,82,252
1976-77	4,54,510
1977-78	31,848

**Passengers and Goods Tax.**—The Punjab Passengers and Goods

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



Taxation Act, 1952 came into force on August 1, 1952. The Act provides that a tax shall be levied on all fares and freights in respect of passengers carried and goods transported in transport vehicles for the public in the state. The rate of tax, which was 25 per cent of the fare or freight paid by a passenger, was enhanced to 35 per cent on July 21, 1967 and to 40 per cent on October 7, 1969. In 1977-78, it was 60 per cent of the fare and freight. However, in some cases the levy is charged in lump sum.

The collections made under the Act during 1975-76 to 1977-78 were as under :

Year	Amount (Rs.)
1975-76	1,00,20,320
1976-77	1,06,59,749
1977-78	1,08,79,327

**Entertainment Duty.**—The Punjab Entertainments Duty Act, 1936 was replaced by the Punjab Entertainments Duty Act, 1955, on November 4, 1955. The rates of duty have been changing over the years. The rate of tax on the payment of admission to a show, which had been 50 per cent since 1967-68, was raised to 60 per cent from December 12, 1970 and to 75 per cent from January 19, 1971. The rate was revised to 100 per cent from January 15, 1973. The rate was revised to 125 per cent from September, 1977. It was 100 per cent for 30 per cent seats in cinema hall provided these are comprised in complete rows, with effect from December 15, 1978.

The collections from the entertainment duty during 1975-76 to 1977-78 were as follows :—

Year	Amount (Rs.)
1975-76	20,65,755
1976-77	20,52,461
1977-78	23,30,540

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

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

The collections of tax from 1975-76 to 1977-78 under this Act were as under :—

Year	Amount (Rs.)
1975-76	2,04,072
1976-77	2,12,329
1977-78	2,39,408

**Motor Spirit.**—This tax was levied under the Punjab Motor Spirit (Taxation of Sales) Act, 1939. The rate of tax had changed a number of times. In 1970-71, it was 6 paise per litre on petrol and other motor spirit items. However, since July 21, 1967, the stage of levy of tax has been shifted from 'last sale' to 'first sale' within the state. This change has minimised the difficulty experienced earlier by traders and only depots of oil companies who make 'first sale' pay the tax. The present rate of tax is 12 paise per litre on high speed diesel, etc., and 15 paise per litre on petrol.

The collections of this tax during 1975-76 to 1977-78 were as under :—

Year	Amount (Rs.)
1975-76	2,71,683
1976-77	376
1977-78	4,897

**Professions Tax.**—Every person who carries on trade, either by himself or through an agent or representative or who follows a profession or calling or who is in employment either wholly or in part, within the state, is liable to pay for each financial year (or a part thereof) professions tax under the Punjab Professions, Trades, Calling and Employment Taxation Act, 1956. The maximum limit of the tax was Rs. 250 per annum payable by a person whose income is more than Rs. 25,000 and the minimum is Rs. 120 per annum, payable by a person whose gross income ranges between Rs. 6,000 and Rs. 8,500. However, no tax is charged from the person whose annual income is below Rs. 6,000. This Act was repealed with effect from April 1, 1977.

Previously this Act was administered by the Finance Department through Treasury Officers in the state. Since April 1, 1964 it has been transferred to Excise and Taxation Department. Now, the Assistant



Excise and Taxation Officers function as the assessing authority under the Act.

The collections of revenue in the district under this Act during the period 1975-76 to 1977-78 were as follows :—

Year	Amount
	(Rs.)
1975-76	2,68,208
1976-77	3,07,051
1977-78	38,300

### Central Sources of Revenue

**Central Excise Duties.**—The Central Excise is administered by the central government. The Mahendragarh district falls under the charge of Assistant Collector, Central Excise Division, Rohtak of Delhi Collectorate.

The main sources of central excise duties are : iron and steel products, refined diesel oil, copper and copper alloys, zinc sheets, paper and tobacco.

The collections of central excise duties during 1975-76 to 1977-78 are given below :—

Year	Amount
	(Rs.)
1975-76	8,65,122
1976-77	12,32,095
1977-78	13,45,727

**Income Tax.**—The Indian Income Tax Act of 1922 was replaced by the Income Tax Act of 1961 with effect from April 1, 1962. The collections under this Act during 1975-76 to 1977-78 are as follows :—

Year	Amount
	(Rs.)
1975-76	45,16,479
1976-77	42,24,532
1977-78	3,76,172

**Estate Duty.**—The Estate Duty Act, 1953 (34 of 1953) came into force on October 15, 1953. The duty is leviable on the estate of those dying after this date. Proceedings for this levy have to be initiated within 5 years of the death but no time has been fixed for the completion of assessment. The collections under this Act during 1975-76 to 1977-78 were as under :

Year	Amount
	(Rs.)
1975-76	69,417
1976-77	14,788
1977-78	9,353

**Wealth Tax.**—The Wealth Tax Act, 1957, came into force from the assessment year 1957-58. In the case of an individual, the tax is leviable if the net wealth exceeds Rs. 1 lakh, and in the case of Hindu undivided family, if it exceeds Rs. 2 lakh. The collections under this Act during 1975-76 to 1977-78 were as under :—

Year	Amount
	(Rs.)
1975-76	3,04,332
1976-77	48,583
1977-78	3,260

**Gift Tax.**—The Gift Tax Act, 1958, was enforced on April 1, 1958. It is leviable subject to certain exemptions on all gifts made after April 1, 1957 if the total value of the gift (movable and immovable) exceeds Rs. 5,000. The collections under this Act during 1975-76 to 1977-78 were as under :—

Year	Amount
	(Rs.)
1975-76	27,875
1976-77	35,584
1977-78	910