

## CHAPTER—XI

### REVENUE ADMINISTRATION

The history of land revenue bears out that land revenue had been an important source of income for the rulers even in the remote past.

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 (normally one-half) of the produce. As regards other lands, the king received a tax for protection, though in some cases, they were given to officials free of rent in lieu of 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 *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.<sup>1</sup>

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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* (district), *Madinats* (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 incharge of the revenue<sup>1</sup>.

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 *Btahir*, *Khut*, *Muqqadams* and *Chaudharis* represented the peasants<sup>2</sup>.

The *Mahasil* received the payment made in cash or kind, A *Gumashita* was an agent of the Government. The *Patwari* kept the revenue records of each village and the *Sarhang*, like the modern peons, served peasants or *Muqqadams* with official orders or summons<sup>3</sup>.

Before the advent of the Mughals, the centrally organised administrative system had practically broken down, though the concept of the tradition 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 which 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

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

2. *Ibid*, pp. 97-106.

3. *Ibid*.

Tahsildar was also assisted by three paid officials, viz. the *Amil*, the *Fotdar* and the *Kunungo*. The *Amil* or *Munsif* or *Amin* was concerned with assessment and collection of land revenue. He assisted the *Shiqdar* in the maintenance of law and order and punishment of miscreants. The *Fotdar*<sup>1</sup> was the treasurer of the *Pargana*. The *Kunungo* 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 *pargana* 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 district :

Subah/sarkar	Mahal or pargana	Area Bighas- biswas	Revenue (in Dams)	Sayur <sup>2</sup> 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

1. The term *Fota* is applied in Arabic to clothes used as waist wrappers brought from Sindh. It is a word of Sindhi origin. Fotdar was named as such because of this distinguishing portion of apparel, whence the common name Potdar 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. An assignment of land for Charitable purposes.

## REGULAR SETTLEMENTS IN THE DISTRICT

Before giving the account of land revenue system in particular, it would be worthwhile to detail the territorial adjustments of the then Gurgaon district in 1861. The *Parganas* of Palwal, Hodal and Hathin of the present Faridabad district were part of the Gurgaon district. Position of 1861 is as follow :—

Name of tahsil	Name of pargana
Gurgaon	.. Farukhnagar Jharsa Part of Sohna Part of Bohara
Rewari	.. Rewari Shahjahanpur
Nuh	Nuh Hathin Taoru Part of Sohna Part of Bohara
Palwal	.. Palwal Part of Sohna Hodal
Firozpur	.. Punhana Firozpur

Ballabgarh, now a part of Faridabad district was one of the three tahsils comprising the then Delhi district. A part of Ballabgarh tahsil was transferred to the then Gurgaon district in 1912. This was formed into new sixth tahsil of the district with the same name, viz Ballabgarh. The fiscal histories of each *pargana* is given here separately :—

As each *parganah* came under British rule it was either summarily settled for a few years, or held, as it was called, *Kham*, the Collector managing the whole like one estate and making from it what collection he could, no regular engagement being entered into with the proprietors. As Mr. Fraser remarks in his Report, the district had been formed so gradually that "it is not easy to" "describe in any brief statement its fiscal condition from the" time when part of it first came into our possession, to the date "of its present form." Part of the district had been held since 1803. A large part did not come under British management till 1837, and great additions and changes had since been made. Regular settlements began to be set on foot in 1836-37, and by the close of 1842 every *parganah* had been brought under a regular settlement. But even here great confusion is caused by the fact that the

settlement of each *parganah* was concluded separately and no one date could be assigned for the completion of the settlement of the district. The following list gives the date of the final report on the settlement of of each *parganah* :—

Hathin	11th June, 1841
Palwal	13th November, 1842
Hodal	3rd January, 1842

The Settlement Officers employed upon the work were Mr. M.R. Gubbins, Mr. J. Lawrence (Lord Lawrence), and Mr. G.C. Barnes. The whole of the settlements were sanctioned by the Government of the N.W. Provinces, and by Act VIII of 1846, the 1st of July 1872 was fixed as the date when all the settlements should expire. The sub-joined table, taken from Mr. Fraser's "*Statistical Report*" gives for each *parganah* the revenue demand for the year preceding its settlement, and the amount of the assessment fixed :—

Name of Parganah	No. of Villages	Former Revenue	Present Revenue
		(Rs.)	(Rs.)
Palwal	167	1,92,082	1,72,737
Hathin	119	1,23,051	92,285
Hodal	28	70,857	56,265

**Palwal Tahsil.**—The tahsil of Palwal, as at present constituted, was formed out of the former *parganah* of Hodal, 28 villages; of Palwal reduced to 146 villages, by the transfer of 21 villages to Nuh and Delhi; of 16 villages from *parganah* Sohna; of four villages now under first regular settlement, confiscated in 1857 from the rebel Raja of Ballabgarh, and two villages transferred from Bulandshahr in 1872.

The *parganah* of Hodal on the conquest of Delhi was given in *jagir* to Muhammad Khan Afridi, for military service under General Lord Lake, and lapsed to the then Government on his decease in 1220 *Fasli*, corresponding with 1813 A.D. The *parganah* on lapsing was chiefly waste. With the exception of the large Jat estates, the whole country was uncultivated. For the *Fasli* year 1220, the *Kham* collections for the *parganah* amounted to Rs. 61,403 and in succeeding years to Rs. 51,584.

The first settlement was concluded by Mr. Wilder, Principal Assistant for five years from 1224 to 1228 *Fasli*, and reached in the aggregate to Rs. 61,545. The second settlement, made by Mr. Cavendish, for a period of 10—year of the lease to Rs. 66,394, inclusive of *mukaddami*. On the expiration of this settlement, Mr. Campbell renewed the lease till formal investigation should take place, which was postponed from year to year until Mr. M. Gubbins, under Regulation IX of 1833, fixed the assessment, including the annexed estate of *mauza* Bhaduki, during the season of 1838 A.D. at Rs. 69,922. But more unfavourable seasons followed, and Mr. Gubbins, who had in the interim left that district, revisited the *parganah* and revised his assessment, giving a reduction of Rs. 13,657, and leaving a *jama* of Rs. 56,265, a sum based on the average collections of 10 years. This was the settlement in force in 1875, the demand being Rs. 55,953.

At the conquest of the Delhi territory by Lord Lake, this *parganah* was given in farm to Nawab Murtaza Khan, of the city of Delhi, at a quit-rent of Rs. 45,000 per annum, and at his death in 1225 *Fasli*, (A.D. 1818) was taken under the direct management. The *parganah* however, as then constituted, differed considerably from the form it afterwards took. After a few years of direct management, Mr. Cavendish assessed the *parganah* in 1228 *Fasli* (A.D. 1820-21) at Rs. 2,03,346, rising in the fifth and last year to Rs. 2,54,200. The *parganah* was made over in a wealthy condition, and his extravagant *jama* was realized with but trivial balances for four years. But in the fifth year a balance of Rs. 1,03,736 accrued. A new settlement for a like period was then formed, but the remissions given were inadequate. At its expiration Mr G. Cambell again attempted the plan of progressive assessment, but bad harvests brought about heavy balances, until the memorable drought of 1245 *Fasli* (1837-38) gave the last blow to the decaying prosperity of the *parganah*. It was then assessed by Mr. John Lawrence, "who", writes Mr. Barnes, "undoubtedly rated the resources of the district too highly, and "misled (if I may so presume to speak of an officer of his known "capacity) by the abundance of available waste which each village" possessed, assessed each estate at a much higher value than its "cultivated area could be brought to pay. Mr. Lawrence's "assessment amounted to Rs. 2,31,526, the *jama* previously being "Rs. 2,46,413." But again the settlement broke down, the zamindars were reduced to "extreme destitution, apparent in their" want of cattle, implements of husbandry, and of the commonest "necessaries of life." Accordingly, in 1842 Mr. Barnes resettled the *parganah*, reducing the assessment first to Rs. 1,92,082, and then to Rs. 1,72,737, or, excluding jagir villages, to Rs. 1,65,255. Thus in six years the Government demand had been re-

duced by no less than Rs. 81,158. In the 146 villages still attached to the tahsil Mr. Barnes' settlement amounted to Rs. 1,43,045. It is this settlement which had then been revised. The demand of its last year of currency was Rs. 1,43,300.

Under the former settlement in the three years 1839, 1840 and 1841, one village of Jats and  $7\frac{1}{2}$  villages of Gujars were forfeited or sold for desertion and arrears; but with the new settlement of 1842 the financial history of the tahsil assumes another complexion. Writing (apparently in 1849) on tahsil Palwal, Mr. Fraser speaks of the relief which had been afforded by Mr. Barnes' settlement, and proceeds to state :—"In the last year too (nor was this by any means remarkable as a favourable "agricultural season) the revenues of Palwal were collected" without the least difficulty. There was not a single *dastak* "farthing of balance." In Hodal the state of affairs was not so favourable two villages had been sold, two farmed, and two taken under direct management. But Mr. Fraser writes; "I do not" consider this to have been the fault of the settlement, which "seems to me to have been conducted on just and easy principles, "but of the wretched seasons with which it has had since to contend." The State of this tahsil from the Mutiny (1st War of Independence) till the recent settlement was one of very great prosperity. Except in the famine year of 1860-61, when remissions to the extent of Rs. 5,079 were granted, balances and remissions were unknown. There were no alterations of demand except those arising from the ordinary causes, such as alluvion and diluvion, lapse of revenue assignments, and taking up of land for public purposes.

Of the 311 villages then constituting the Nuh tahsil, 56 at last settlement formed the *parganah* of Taoru, 108 were contained in the *parganah* of Hathin, 66 in that of Sohna, 60 in that of Nuh, 11 in that of Bahora, and 10 in Palwal. The following table shows the distribution of these villages in the present assessment circles :—

Circles	No. of villages	No. of villages formerly contained in					
		Taoru	Sohna	Hathin	Bahora	Palwal	Nuh
<i>Bangar</i>	105	—	3	86	—	10	6
<i>Dahar</i>	116	—	40	22	—	—	54

**Fiscal History of Parganah Hathin.**—Hathin was held on an *istmdr* of Rs. 30,000 per annum by Faizulla Beg Khan from 1803 to 1823. It was then settled by Mr. Cavendish; and after undergoing various

changes by transfer of villages was re-settled by Mr. Barnes in 1841. In his report he writes :—

“The gross *jama* of the *parganah* for the year immediately preceding the settlement was Rs. 1,23,051. The average collections of 17 years, from the date of the escheat of the *parganah* to the close of the last year, was Rs. 1,07,220, and of the last ten years Rs. 1,05,679. That the amount of these collections was too high to adopt as a fair assessment may be inferred from the difficulty and detriment to the *parganah* with which it had been collected; from the prevalent practice of desertion from the absence of bidders at the public auction of estates; and from the meagre and comfortless circumstances of the people.”

The result of his settlement was an assessment of Rs. 92,283, being a reduction of Rs. 30,768, or 25 per cent. On the former *jama*, of 14 per cent, on the average collections of the last 17 years, and of 12½ per cent, on the average collections of the last ten. In the 108 villages then belonging to this tahsil, the assessment thus fixed amounted to Rs. 84,607.

Twelve villages from Nuh (Now a part of Gurgaon district) assessed at Rs. 10,500 and twelve from *parganah* Hathin, assessed at Rs. 7,676 were added to the then Firozpur tahsil, raising the demand to Rs. 2,03,084.

**Working of the settlements.**—The assessments of the ten Palwal villages, after having been fixed at Rs. 13,280 and Rs. 14,264 and Rs. 10,330, were reduced by Mr. Barnes in 1842 to Rs. 7,877.

#### SURVEY AND RECORD WORK

**First settlement.**—At the first settlement the measurement and record work was done by *amins*. The field maps were not prepared to scale and were nothing more than rough sketches of the area of each village. They showed only the shape and situation of the cultivated fields, waste lands, *abadi*, wells, etc. Each cultivated field was given a number. The dimensions of each field were ascertained by chaining the sides and entered in the *Khasra*, but were not shown in the field map.

The classification of the soil varied with the idiosyncrasies of the settlement officers, but generally the division was into *chahi*, *dahri*, *chiknot*, *narmot*, *magda* and *bhur*, being in fact much the same as that adopted at the second and third settlements. The contents of the record of rights were as follows :—

1. Index
2. *Tarij asamiwar*, a sort of list of holdings



3. *Fard Lakhiraj*, or list of assignments
4. Statement No. 2 showing details of area and land revenue of the whole village
5. Office report
6. The tender of engagement
7. A statement showing the distribution of the revenue over subdivisions of the village (*tarij khewat*)
8. Statement showing the field numbers checked (*khasra partial*)
9. The field book (*khasra*)
10. The field map (*shajra*)
11. List of mutations of owners
12. A sort of *jamabandi* (*khata bandi*)
13. An abbreviated administration paper (*Ikrarnama zamindarah*)

**Second regular settlement.**—In 1879 a revision of the regular settlement was commenced by Mr. O' Brien, who made over charge of the operations to Mr. Channing in 1873. In the end of 1877 Mr. Channing was succeeded by Mr. Maconachie, who brought the work to a close in 1879. The operations were reported on by Mr. Channing in 1880.

**Basis of the assessment.**—The following were the instructions issued by Government for the assessment of the new demand on account of land revenue :—

In accordance with the provisions of Section 99 of the Punjab Land Revenue Act, 1871, and with the previous sanction of the Governor-General in Council, the Hon'ble the Lieutenant-Governor desired that the following instructions be conveyed to the officer in charge of the settlement of the then Gurgaon district regarding the principle on which the land revenue of that district was to be assessed :—

“(1). The general principle of assessment to be followed is, that the Government demand for land revenue shall not exceed the estimated value of half the net produce of the estate, or in other words, one-half of the share of the produce of an estate ordinarily receivable by the landlord, either in money or in kind.

“(2). In applying this principle in the case of the district above named, where produce rents prevail, special attention should be given by the Settlement Officer to produce estimates.

“(3). In estimating the land revenue demand, the Settlement Officer will take into consideration all circumstances directly or indirectly bearing upon the assessment, such as rent rates where money rates exist, the habits and character of the people, the proximity of marts for the disposal of produce, facilities of communication, the incidence of past assessments, the existence of profits from grazing, and the like. These and other considerations must be allowed their weight.

“(4). The gross assessments for each settlement circle having been framed by the Settlement Officer on the principles above indicated, revenue rates on soils may be deduced therefrom, and the proposed gross assessment, together with the proposed revenue rates, must be reported to the Government for preliminary sanction, and will, when sanctioned by the Local Government, form the basis of assessment of particular estate in the circle; but, in the assessment to be ultimately adopted, full consideration must be given to the special circumstances of each estate. The principle laid down in Rule i is to be observed in each case.”

**Assessment circles, rates and assessments.**—Unfortunately Mr. Channing wrote no report upon his assessment of the district as a whole; and the only material available was to be found in the assessment reports he submitted on the various tahsils. In the Settlement Report would be found detailed description of each tahsil, and of the circles into which he divided it for purposes of assessment. The following tables give the rates sanctioned for each circle and results of their application :—

**Statements showing for each Assessment Circle the sanctioned Revenue rates/assessments**

**Statement No. I**

**UNIRRIGATED**

Assessment Circle	Chahi	Dahri	Chiknot and Narmot	Magda	Bhur
<b>(Tahsil Palwal)</b>					
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
<i>Bangar</i>	2 12 0	2 0 0	1 6 0	1 2 0	0 14 0
<i>Bhuder</i>	2 8 0	— — —	1 4 0	1 0 0	0 12 0
<i>Dahri</i>	2 12 0	2 4 0	1 5 0	1 1 0	0 13 0
<i>Khadar</i>	2 8 0	— — —	1 6 0	— — —	— — —
<i>Bangar-Khadar</i>	2 10 0	— — —	1 6 0	1 2 0	0 14 0

## Statement-II

## Tahsil-Palwal

Circle	Assess- ment at rates	Assess- ment actually announ- ced	Protec- tive leases	Gardens	Initial Khalsah demand	Former demand
	(Rs.)	(Rs.)			(Rs.)	(Rs.)
<i>Bangar</i>	2,19,940	2,13,615	1,390	404	2,10,269	1,55,689
<i>Bhuder</i>	12,901	12,973	109	—	12,864	11,021
<i>Dahri</i>	17,567	17,634	46	13	17,565	17,694
<i>Khadar</i>	13,072	12,588	31	21	12,445	8,909
<i>Bangar- Khadar</i>	30,581	30,450	190	205	80,055	22,904

## LAND REVENUE

**Increase of cesses.**—In 1871 the local rate cess was first imposed at  $6\frac{1}{2}$  per cent : when the Settlement operations commenced in 1872, the patwari's cess was somewhat raised, and on the introduction of the new assessments in 1877 it was fixed at 4 per cent, and at the same time the postal cess of  $\frac{1}{2}$  per cent, was first imposed. In 1880 the local rate cess was increased from  $6\frac{1}{2}$  to  $8\frac{1}{2}$  per cent., the enhancement having been delayed in this district by special order. The *zaildari* allowance of 1 per cent, and the chief head-man's allowance of 1 per cent, were introduced with the new assessment, but may be left out of account as they were deductions from the Government demand. Thus for every Rs. 100 of land revenue assessment the peasant had actually to pay.

Besides the *zaildari* and *ala-lambardari* allowance of 1 per cent each, which were nominally deductions from the land revenue, the pay of the village watchman, which was levied on houses, and the common village expenses which were generally paid by the cultivators in the form of a cess on the land-revenue.

## SUBSEQUENT REVISION OF THE ASSESSMENT OF 1877

In the beginning of the year 1877 the condition of the district, as a whole, was unusually prosperous. There had been no serious

drought for eight years and the harvests had been almost without exception up to or above the average for at least five years. The district had enjoyed for 35 years an assessment, which towards the end of the term had, with the exception of a few tracts and scattered villages, become, a light one owing to the rise in prices and development of resources. There had been no serious mortality of men or cattle for some years; and in population, extent of cultivation and irrigation, number of cattle and amount of accumulated capital, the district was probably richer than it had ever been before. But the rains of 1877 were very scanty in amount and very inopportune in their distribution; the autumn crop of 1877 was a complete failure and the following spring crop very poor. Four-fifths of the district presented the appearance of a barren desert, and the usual growth of grass and fodder entirely failed. The supply of fodder available was soon consumed, and even the dry thatch of deserted huts was pulled out, chopped up, and given to the cattle as fodder mixed with the leaves of trees as a last resource for keeping them alive. During the cold weather the cattle died rapidly and in great numbers, and heaps of bones lying round nearly every village attested the great mortality. It was estimated that nearly a half of the 3,00,000 cattle in the district died of starvation in that one year, a loss to the peasantry equivalent to 15 lakh of rupees or more than a year's land revenue of the district. The scarcity caused by the failure of harvests hardly deepened into actual famine, although there were some deaths from starvation and a large portion of the population was greatly weakened by want; but it was followed in 1878 and 1879 by a dreadful epidemic of fever, and in those two years 1,03,000 persons or more than a seventh of the total population died; the death rate per thousand per annum was 68 in 1878, and 81 in 1879, and the abnormal mortality of those two years was more than 60,000 persons. It was estimated that 95 per cent. of the population were affected by fever in 1879; and for the month of October in that year the death-rate for the whole district reached the terrible figure of 204 per thousand per annum. Several villages lost a fourth of their population. The autumn crop was an abundant one, but a great deal of the grain was destroyed before it could be got in; many proprietors offered half the crop for the labour of reaping it and still failed to get labourers able to undertake the work. The villages in December, 1879 were a picture of misery, the houses in ruins, and their inhabitants in the extremity of weakness and despair. The birth-rate in the three years following 1877 was less than half the average, and the loss of population between 1876 and 1881 due to excessive mortality, abnormal infecundity, and unusual emigration must have been at least 70,000 or over 10 per cent of the population. The

population which had increased from 6,62,486 in 1855 to 6,89,034 in 1898, was found in 1881 to have fallen off to 6,41,848, a decrease of 7 per cent. The severe drought of *kharif* 1877 was followed by three other poor harvests; the crops of the next year were good, but could not be reaped owing to the epidemic of fever; and the following five harvests were all decidedly below the average. The peasants thus lost in six years the equivalent of a year-and-a-half years crops which may be valued at more than a million sterling. Owing to the loss of population and cattle about a lakh of acres or nearly 10 per cent of the total cultivated area fell out of cultivation in those six years and the standard of cultivation deteriorated greatly. Long-rooted plants and grass extended their hold over large areas of land and impaired its fertility. Numbers of wells were left unused owing to the want of cattle to work them; but irrigation from the Agra Canal extended and to some extent compensated for the loss of well-irrigation; the indebtedness of the peasants greatly increased, and during those six years nearly 3 per cent of the cultivated area of the district changed hands by sale, and mortgage increased from 5 to 12 per cent of the total cultivated area; the amount of debt so secured on the land being over 20 lakh of rupees or one-and-a-half-year's revenue of the whole district. At that time large tracts of land formerly cultivated but then lying waste, villages half deserted and in ruins, and the ill-clad appearance of the surviving inhabitants bore witness to the impoverishment of the peasantry; and the condition of the district formed a marked contrast to the prosperity of six short years before.

In the beginning of 1877 while the villages were still in the height of their prosperity, and there was no sign of the coming troubles, the new assessments which had been previously sanctioned were announced throughout the district to come into force with the *kharif* instalment of 1877. The result of the revision of assessment was to raise the total revenue of the district (including assignments) from Rs. 11,03,339 to Rs. 12,78,113, an increase of 16 per cent. The very first season in which this enhanced assessment came into force was the disastrous *kharif* of 1877, and thus the new settlement and the period of agricultural distress began together—a coincidence which was apt to lead to the conclusion that the increase of the land revenue demand was one of the chief causes of the distress. It was, however, really due to the unfavourable seasons and the increase of assessment, although it must have aggravated the evil, was one of the least important of the causes that led to it. From time to time relief was granted by suspension and remission; but on the whole the land revenue was collected with great

regularity and the total loss incurred by Government up to October 1882 was under two lakh of rupees : the total remissions up to that date amounted to Rs. 1,60,000 and the balance was less than Rs. 9,000 while advances for the purchase of bullocks and seed had been made to the extent of a lakh of rupees. In 1882, the hopes that had till then been entertained by Government that the return of good seasons would enable the district to recover from its depression were given up, and special measures of relief were sanctioned. Each village in the district was inspected, and its condition compared with what it had been before the commencement of the distress. Reductions of assessment for the whole term of settlement were granted to nearly half of the villages, bringing the total land revenue down from Rs. 12,78,113 to Rs. 12,27,424, a reduction of Rs. 50,689 or 4 per cent, and in addition to this temporary reductions for seven years were granted to 911 of the 1,264 villages, the result being that the net revenue demand was reduced by Rs. 1,43,089 or 12 per cent. from Rs. 12,28,525 in 1882-83 to Rs. 10,85,436 in 1883-84 or practically the same as it had been before the revision of the assessment in 1877. Remissions to the amount of Rs. 2,00,522 or one-sixth of a year's demand were also granted, and advances to the amount of a lakh-and-a-half of rupees were made to the peasants for the purchase of plough-bullocks. The people were generally more than satisfied with the relief granted to them, which was much more liberal than they had expected, and there was reason to hope that it would be sufficient to restore the district to something of its former prosperity, provided the harvests were not much below the average. But the autumn harvest of 1883 was again poor and the district was still in January, 1884 in a critical condition.

The total assessment of Palwal tahsil during the years 1882-83 and 1883-84 was Rs. 2,85,482 and Rs. 2,78,722, respectively. The reduction was  $2\frac{1}{2}\%$  in this tahsil.

The Government brought down the revenue-roll by giving prominent reductions. The revenue roll during 1876-77 of Palwal tahsil was Rs. 2,14,374 which the revenue-roll for 1882-83 stood at Rs. 2,77,855. The reduced revenue roll for 1883-84 of the same tahsil was Rs. 2,51,329. The reduction was 10 per cent in this tahsil area.

At the second regular settlement, the whole district was re-measured by triangulation. Boundary maps, on the scale of 16 inches to the mile were first prepared, and tracings of these were sent to the officer in charge of the survey party by whom the district was measured between 1873-76. They were reported by that officer to be excellent,

and the best that he had ever seen. Field maps were prepared on the same scale as the boundary maps, except in a few villages of which the lands stretched down into the *jhils*. Here the people had divided their fields into long narrow strips stretching from the higher to the lower parts of the estate, so that all would suffer and gain alike as the waters rose and fell. In such villages the scale had to be doubled. The result of the comparison of the areas, according to the settlement maps with those of the Revenue Survey, showed that the former were extremely accurate. The measurement work and completion of the measurement papers was carried out by *amins*. The following documents were used:—

1. The title page and list of papers;
2. The field register or *khasra*, accompanied by;
3. The field map or *shajra*, placed in a pocket at one end of the volume;
4. The tender of engagement;
5. An index to the *khewat-khatauni*.

**PAIWA.** The *khewat-khatauni* or the register of the rights and liabilities of the owners and occupiers;

7. The statement of proprietary tenure;
8. An index to the well statement;
9. The well statement;
10. The statement of ponds and tanks used for irrigation;
11. The list of revenue assignments;
12. The list of judicial cases decided in the Settlement courts;
13. The village administration papers;
14. The final proceeding.

In addition to the above, a statement of the rights and rents of tenants was prepared, but did not form part of the settlement record.

**Assessment at the third regular settlement.**—The third regular settlement was begun in October, 1903 by Mr. W.S. Hamilton, and on his vacating the post in October, 1905 owing to ill health Mr. B.T. Gibson who had joined as Assistant Settlement Officer in October in 1904, was appointed Settlement Officer. The justification for the re-assessment lay

in the increase of irrigation from wells and especially from the Agra Canal, in the rise of prices, in the improvement of communications and last, but most important of all, in the rise of cash rents paid by tenants-at-will.

For assessment purposes Mr. Channing's numerous circles were amalgamated as follows :—

### Rates in new circles

	Bangar			Khadar			
	Rs.	Anna	Paise	Rs.	Anna	Paise	
Irrigated	2	13	0	1	12	0	
Un-irrigated	2	8	0	1	2	0	
Irrigated	3	4	0	1	8	0	
Un-irrigated	2	8	0	1	2	0	
	—			—			
	—			—			
	2	8	0	1	2	0	
	1	15	0	1	2	0	
	1	7	0	0	11	0	
	—			0	4	0	
Irrigated	2	4	0	Bangar	1	8	0
Un-irrigated	1	14	0	Khadar	0	15	0
Irrigated	2	4	0	Bangar	1	8	0
Un-irrigated	1	14	0	Khadar			
				Bangar	1	4	0
				Khadar	0	15	6
				Bangar	1	4	0
				Khadar	0	15	0
				Bangar	1	4	0
				Khadar	1	15	0
				Bangar	0	14	0
					0	10	0
				Khadar	0	3	0



There were four old circles, namely :—

- (1) *Bangar*
- (2) *Bhud*
- (3) *Dahri*
- (4) *Bangar-Khadar* (part of *Khadar*)

During this settlement, assessment was based almost wholly on cash rents, paid by tenants-at-will, the produce estimate being used only as a check on the cash rent estimate. The policy of the re-assessment was also made. The results of the re-assessment in the Palwal tahsil were as follows :—

Tahsil	Circle	Old Demand	New Demand	Increase or decrease per cent
1	2	3	4	5
		Rs.	Rs.	
	<i>Bangar</i>	2,57,198	3,50,201	+ 36
	<i>Khadar</i>	12,362	10,970	—11
Total tahsil :		2,69,560	3,61,171	+ 34

In the whole of *Khadar* circle of Palwal, the villages were given option at any time during the currency of the settlement of exchanging their fixed for a fluctuating assessment. In the rest of the circles of other tahsils the assessment system prevailing in the state of Punjab was adopted. The rates were varied within a fixed limit from village to village, in accordance with the revenue-paying capacity of the land-owners, and arrangements were made for reducing the assessment on a poor crop. The same schedule and the following crop rates were sanctioned for the Palwal *Khadar*, in case any of the villages of the circle subsequently exercised the option of changing their method of assessment :—

Class of crop	Rate		
	Rs.	a.	p.
I	2	4	0
II	1	10	0
III	0	14	0

The principle of varying the rates from village to village was not adopted in this circle.

At the third regular settlement the maps of the previous settlement were found to be so accurate that very little re-measurement was necessary. The maps of 1,197 villages were merely corrected, and only 68 villages were wholly or partially re-measured. Where re-measurement was necessary, it was carried out on the square system, and the scale adopted was 16 miles to the inch, except in the case of 33 villages where this scale was doubled. A feature of the measurement work was that no *amins* were employed, the whole survey and record work being carried out by the ordinary patwari staff of the district. Measurement work was completed in all but 85 villages by the end of 1905-06. The standing record contains the following documents :—

1. Preliminary proceeding (*robkar ibtaddi*) containing the notifications under which the settlement operations were undertaken. This document also served the purpose of an index.
2. Genealogical tree (*shajra-nashal*) of the landowners of the village. In the case of small villages this was placed in a pocket in the cover, while in large villages it was placed in a separate cover.
3. Index of field numbers (*fard numberwar*) showing the *khatauni* number and area of each field number.
4. Alphabetical index of owners and tenants (*vide radifwar*) showing their holdings.
5. *Jamabandi*.
6. List of assignments and pensions (*hahri'st maafiat aur pension*).
7. Statement of rights in wells (*naksha hakuk chahat*).
8. Order of the Collector determining the assessment.
9. Order of the Collector distributing the assessment over holdings.
10. Village administration paper (*wajib-ul-arz*).
11. Sanctioned mutations.
12. Field map (*shajra-kishtwar*).

The record was completed in Rewari (now a separate district) in 1907-08 and in the four other tahsils in 1908-09.

## EARLY REVENUE ADMINISTRATION IN BALLABGARH TAHSIL

## Introduction

The early revenue administration of the district was crude, not to say arbitrary. The great idea of successfully managing the revenue appears to have been to put strong pressure on subordinates, beginning at the tahsildar, who was held personally responsible for balances. This pressure was passed on to the zamindars in the shape of quartering *sowars*, on the village till the revenue was paid. Under such circumstances, it was not strange that complaints should come up from time to time that "cultivators in whole sets of villages were absconding *en masse*," either during or at the end of the short lease given them. It was considered a measure of relief to proclaim that "Government would take only Re. 1 a *kacha bigha* in the *Khadar* lands and 12 *annas* in the *Bangar*. These indulgent rates gave about Rs. 4.12 and Rs. 3.10 as the incidence per acre.

The nature of the early revenue arrangements has already been discussed. They appear to have been made as much as possible on the basis of existing arrangements without considering whether those assessments were originally just or not, or whether changed circumstances made it necessary to modify them materially. Of course when a village, or a set of villages broke down entirely, and the cultivators absconded in a body, it became obviously the only thing to do to remodel, and probably to moderate the assessment. And in this way, settlement operations were always more or less in progress, the agreements being intended apparently to last only for a few years, or until they broke down.

Of Ballabgarh, 126 villages belonged to the Raja of Ballabgarh and first came into the hand of the Government after the Mutiny. The first settlement of these was made for Rs. 1,55,701 for one year; then came a second of three years at Rs. 1,21,440; and then one for seven years at Rs. 99,212. In a manuscript report by Mr. Cooper, Deputy Commissioner of Delhi, of 1861, it is said :—

"The *parganah* came under attachment in September, 1857. Notwithstanding rebellion abroad, and the agitation and turmoil around Delhi, agriculture went on with characteristic indifference to political strife, and the crops sown in June and July of 1857 were peacefully reaped in October. What is more, the heavy instalment of revenue of the deposed chieftain was promptly paid up to the last pie. A Summary Settlement was at once made upon the average of ten years' revenue collections according to the Raja's accounts, on a total of Rs. 1,68,151-8-0."

This *jama* referred to 134 villages, eight of which had been subsequently transferred to Gurgaon and Bulandshahr. Mr. Cooper goes on to observe :—

“As might have been expected, the late chief’s collections were very heavy. In the year 1855 he had absolutely laid a tax of Rs. 1,97,000. The usual consequence ensued; half the villagers deserted, and the enraged chieftain rack-rented the remainder. The smallest amount, in a very bad season, was Rs. 1,26,000. In such a year, one-half would, under the system, have been collected. The assessment now sanctioned is Rs. 1,29,849. The calculations were thus :—

	Rs.
Five years average	1,60,355
12 years average	1,75,558
Summary Settlement	1,69,538
By rates	1,52,502
Extra Assistant’s proposals	1,52,912
Revised and sanctioned	1,29,859

“The reduction on the summary settlement amounts to nearly Rs. 40,000. The result is a happy mean between the heavily assessed southern *parganah*, and the very light rates of the adjoining *parganah* of Gurgaon.”

The seven years’ settlement was made by Bansi Lal. The other eight villages, not regularly settled, were *jagirs*. Of the 148 villages of regular settlement made as such :—

	Rs.
Mr. Wood gives the summary <i>jama</i> as	1,06,380
As the <i>jama</i> stood before the Mutiny	94,039
The demand before revision	92,829
After the Mutiny a reduction of	2,226
	had been given.”

Among these 149 villages, must be reckoned those of the *parganah* Pali-Pakal. This *parganah* (see printed report of about 1841 by G. Barnes) was, at the conquest of Delhi, given “by general” Lord Lake to the Raja of Ballabgarh, for the purpose of defraying “the expenses of a police establishment to patrol the road between “Delhi and Palwal, which at that time was lined on either side by” dense jungle,

and infested with thieves. The original grant was simply "for life; but, on the application of the Resident of Delhi, the " *parganah* remained in the possession of the Ballabgarh family till "*parganah* comprised 43 villages, of which 18 were entirely removed" from the main body of *parganah*.

#### 1ST REGULAR SETTLEMENT (BALLABGARH TAHSIL)-1842—44

Regular settlement of the then Delhi district, of which Ballabgarh tahsil a part, was made from 1842—1844. The settlement operations, however, did not cover the estate belonging to the Raja of Ballabgarh, other jagirdars and chiefs. The demand for the whole district (Delhi) was fixed at Rs. 7.50 lakh; of which Ballabgarh *Khadar* shared Rs. 0.95 lakh.

During the revolt of 1857, the revenue records were destroyed. By way of punishment, the estates of all rebels were escheated and 134 villages in Ballabgarh tahsil of the king of Delhi and Raja of Ballabgarh were subjected to summary settlement of Rs. 2.50 lakh. Thus the total assessment of the then Delhi district amounted to Rs. 10 lakh. But ~~this~~ assessment proved to be too heavy and before the second settlement was undertaken, the reduction in assessment was granted to the tune of Rs. 78,000 mainly on the ground of over assessment.

The district of Delhi was placed under revision of Settlement by Punjab Government Notification 119 of 29th January, 1872. At that time the distribution of villages among the three tahsils was as follows : Ballabgarh 282, Delhi 305, Sonipat 211, total 798 villages. During Settlement changes were made. The measurements were made on 810 villages and assessments were announced on these; but subsequently three estates were carried over to Bulandshahr, leaving only 807 villages in the district + and 280 in Ballabgarh. Of the 798 villages put under Settlement ~~there~~ were 600 which had already been under a regular Settlement at different times, while 198 had been under Summary Settlement only.

Of the Summary Settlement in Ballabgarh, 126 villages had belonged to the confiscated territory of the Raja of Ballabgarh. The eight remaining ~~there~~ jagirs, or had been held in private property by the king of Delhi.

#### Second Regular Settlement (Ballabgarh), 1880

The revision of 1st regular Settlement began in 1872 under the auspices of Mr. Oswald Wood who submitted assessment report for two tahsils. Settlement Operations were conducted under the Land Revenue

Act, XXXIII, of 1871 which came into force on January 1st, 1872, and the rules published by the Local Government in accordance therewith the instructions for assessment were as follows .—

“The general principle of assessment to be followed is that the Government demand for land revenue shall not exceed the estimated value of half the net produce of an estate, or in other words one-half the share of the produce of an estate ordinarily receivable by the landlord either in money or kind,. In applying this principle in the case of the districts above named, where produce rents prevail, special attention should be given by the Settlement Officer to produce estimates.

“In estimating the land revenue demand, the Settlement Officer will take into consideration all circumstances directly or indirectly bearing upon the assessment, such as rent rates where money rates exist, the habits and character of the people, the proximity of marts for the disposal of produce, facilities of communication, the incidence of past assessments, the existence of profits from grazing and the like. These and other considerations must be allowed their weight.

“The gross assessments for each settlement circle having been framed by the Settlement Officer on the principles above indicated, revenue rates on soils may be deducted therefrom, and the proposed gross assessment, together with the proposed revenue rates, must be reported to the Government for preliminary sanction, and will, when sanctioned by the Local Government, form the basis of assessment of particular estates in the circle; but in the assessment to be ultimately adopted full consideration must be given to the special circumstances for each estate. The principle laid down in Rule I is to be observed in the assessment in each case.”

The area was 385 square miles with 283 villages ; extreme length 30, and breadth 20 miles. The assessment circles were six; and are described by Mr. Maconachie in his report in great detail :—

I. <i>Khadar-Bangar</i>	
II. <i>Bangar</i>	76 Villages
III. <i>Dhari Sailab</i>	80 Villages
IV. <i>Zerkohi</i>	26 Villages
V. <i>Khandrat</i>	34 Villages
VI. <i>Kohi</i>	35 Villages
	32 Villages
<b>Total :</b>	<b>283 Villages</b>

The incidence of the revenue of the expired settlement was, as a rule, distinctively light; and the increase of cultivation afforded an obvious presumption that a considerable increase in revenue was to be expected. This presumption was strengthened by the facts of the undoubted general development of the country; the improvement of the roads and communications, especially by the construction of the Mathura road, which opened up the tahsil through its whole length, and the rise in price of agricultural produce. The return of prices showed a rise in price more if decided in the case of every staple, and there was no doubt whatever that this means, in a considerable degree, a rise in value also. These, then were the grounds for expecting a large increase in assessment. The countervailing facts were the want of thrift common in many, perhaps most, villages; the poor character of much of the new cultivation; the loss of *dahar* in some parts; and the deterioration of soil, whether by the deposit of sand from the hills, obstruction of drainage by the canal, or the flooding of alluvial land by the Okhlah weir.

The sanctioned revenue rates amounted to Rs. 2,36,646. Mr. [illegible] detailed assessments reached Rs. 2,40,360.

The total of the actual announcements was accordingly Rs. 2,32,130 that was, Rs. 4,516 above rates. The statement below shows the result of the assessment *Chakwar* in the Ballabgarh tahsil :—

CHAK	Average demand 1871-72 to 1875-76	Revenue rates	Jama as finally assessed
	(Rs.)	(Rs.)	(Rs.)
1. <i>Khadar-Bangar</i>	46,233	53,698	50,355
2. <i>Bangar</i>	79,126	94,598	93,005
3. <i>Dahri Sailab</i>	32,592	32,414	33,925
4. <i>Zerkohi</i>	21,349	21,743	21,840
5. <i>Khandrat</i>	9,889	13,794	12,540
6. <i>Kohi</i>	13,123	19,367	16,325
Total of tahsil	2,02,312	2,36,614	2,27,990

Mr. Maconachie writes —

“Viewed as whole, the new assessment of the tahsil has raised the Government revenue by Rs. 27,577 or by 13.6 per cent. This includes the assessment of gardens and resumed *mafis*, and allows for reductions in appeal. The presumptions already mentioned, verified and strengthened by the results of minute village to village inspection, appear to warrant the increase taken; and there seems no reason to anticipate anything but a fair measure of prosperity for the tahsil in the future. The chief danger, of course, in a tract where such a considerable portion of the cultivation depends on rain, must always be drought, and this would be felt severely in several parts. The *Kohi* villages, lying high and dry, and the less protected villages in the *Bangar*, would be the first injured; and if the want of rain continued the weaker villages throughout the tahsil would feel it. But unless this calamity occurs to a marked degree, there should be no difficulty in collecting the revenue”.

The gardens in some parts of the Delhi district were numerous and very profitable. As a rule, the Delhi gardens had been assessed, and statement below shows what a considerable sum of revenue was thus obtained. There were 177 gardens in Ballabgarh tahsil. The details are as follows —

Number	Area
38	Less than 1 <i>bigha</i>
93	Less than 5 <i>bigha</i>
30	Less than 10 <i>bigha</i>
12	Less than 20 <i>bigha</i>
4	Over 20 <i>bigha</i>

The extent of all the gardens was 2,565 acres, assessed at Rs. 4,684.

The statement below includes the assessments of gardens and resumed *mafis*, and the like; the amount here shown is, in fact, the full ultimate demand for the new assessment, except as regards the



owner's rate :—

Assessment Circle	Old <i>Jama</i> average demand of the last five years of expired settlement	Revenue rates on revised measurements	<i>Jama</i> announced	<i>Jama</i> as reduced in appeal and review and increased by assessment of gardens and resumed mafis & Co.	Estimated total	Estimated increase of demand
1	2	3	4	5	6	7
<b>BALLABGARH TAHSIL</b>	Rs.	Rs.			Rs.	Rs.
<i>Khadar-Bangar</i>	46,233	53,698	50,805	50,715	50,715	+4,482
<i>Bangar</i>	79,126	94,598	94,310	93,903	93,903	+14,777
<i>Dahri Sailab</i>	32,592	33,414	34,025	34,145	34,145	+1,553
<i>Zerkohi</i>	21,349	21,743	22,350	22,079	22,079	+730
<i>Kohi</i>	13,123	19,367	17,965	16,403	16,403	+3,280
<i>Khandrat</i>	9,889	13,794	12,675	12,644	12,644	+2,755
<b>Total :</b>	2,02,312	2,36,614	2,32,130	2,29,889]	2,29,889	+27,577

The division of the yearly amount due as revenue into the two instalments of *Rabi* and *Kharif* was generally determined by the choice of the people themselves; but, as a rule, no village was allowed to pay less than four *annas* or more than twelve *annas* in either harvest. As a rule, the old proportions were generally maintained, and in some of the cases in which change was made, the alteration was palpably for the better.

"Cesses to be levied are those in ordinary use, including the *Lambardari* Rs. 5, local rates Rs. 8-5-4, *dak* 8 *annas*, school Re. 1, road Re. 1, and *patwaris* as follows : Ballabgarh 4½, Delhi 4½, Sonipat 4 per cent. Cesses are levied on owners' rate. Under the new *patwari* arrangements the full rate will be enjoyed by the *patwari* only on measurements yielding upto Rs. 500 owners' rate. On measurements above this limit up to Rs. 1,000, he will get 2 per cent, while in measurements for more than Rs. 1,000 owners' rate, he will get only 1 per cent. *jagirs* have according to rule been assessed for the levy of cesses."

The *mafi* investigations in the Settlement were important and protected. The authority under which the enquiry was made is the letter No. 7481 of 29th October 1872, from the Secretary to Financial Commissioner, to Commissioner, Delhi. From this letter the following extracts are important, as regards the procedure :—

- "(i) All grants which can be shown to have been included in the registers of land released in perpetuity which were maintained before the Mutiny, either by the existence of authentic copies of those registers, or by the production of the certificates furnished to the holders, must be regarded in the absence of any express limitation by the terms of the grant, as hereditary and transferable. In these cases you will only have to ascertain that the present possession corresponds with the extent of the grant, and that the present holder can show a good title derived from the person whose name was originally entered in the register.
- (ii) Life grants were to be considered as non-transferable, and persons in wrongful possession were to be ousted, unless for any reason it should seem fit to make recommendation to the contrary.
- (iii) In the case of grants under 10 *bighas* for religious or charitable purposes, included in the separate register of such grants, it will be necessary only to ascertain that the grants are still applied to such purposes, and that the area entered in the register is not exceeded.
- (iv) Perpetual grants after 1858 were to be considered as not transferable, those made before the Mutiny as transferable."

With regard to the kind of *mafi* known as half-rates tenures, the instructions were to resume them ordinarily, unless for special reasons it

seemed fit to recommend a continuance of the grant in the shape of a *mafi* on part of the land in question. These concessions had almost uniformly been found to require no further continuance, and having come to the natural term of their grant viz., the end of the current settlement, had been resumed; the area affected being put in with the *khalsa* area and assessed at full rates.

The private property of the king was called *taiul*. The word is said to be derived from the Turkish, and to mean 'pocket', and may therefore be freely rendered as pocket money, or in a certain sense the peculium of the king. This property he acquired largely under the arrangements for his maintenance and privy purse in 1803, but there is reason to believe that the Mughal Emperors always had private land held in direct property. After confiscation at the Mutiny, it appears from the records of the Government office that protracted enquiry was made as to its value and extent.

After further correspondence on points of detail, the Financial Commissioner in his No. 6,598 of 16th September, 1872, laid down the principles of investigation, making a division between urban and rural *taiul*. For the former a special agency was appointed (Mr. G.L. Smith, Assistant Commissioner, who made his report in May, 1876,) and the enquiry into rural *taiul*, which included all cases save those properties inside the city of Delhi and the suburbs of Jehannuma and Khandrat Kalan, in the towns of Indarpat, Faridabad and Ballabgarh, was made over to the Settlement Department to be carried on in connection with the investigation into *mafi* tenures.

**Ballabgarh villages belonging to Government.**—The Raja of Ballabgarh had proprietary right in the whole or in part of 34 villages in his territory; and at the Mutiny, these were confiscated, and settled with the *zamindars* with the addition of a moderate *malikana*, generally about 10 per cent on the revenue. In 1872 when settlement proceedings began, Mohammad Ali Shah of Sardhana, petitioned to be allowed to purchase Government rights in these villages, offering Rs. 1,47,680 as the price. Government sent down for report : (1). Whether the Government title was good. (2). Whether there was much culturable land as yet uncultivated (3). Whether the price offered was fair. The reply to this stated that the Government title was undoubted; that, so far as known then, the extent of *malguzari* land would be as follows :—irrigated 2,000 acres; unirrigated 11,000; culturable 2,000; total 15,000 acres. Mr. Wood further estimated the value of the property at not less than Rs. 2,40,000. He suggested, however, that before sale, the

rights of the tenants cultivating on the property should be ascertained, as many of them though not laying claim to ownership, were probably entitled to rights of occupancy. This enquiry was directed under No. 469 of 16th March, 1874. from the Secretary to Punjab Government to the Financial Commissioner, with the following principles laid down to guide the investigation<sup>1</sup> :—

- (1) "The British Government succeeds to the right, and only to the rights of the Ballabgarh Raja.
- (2) Any cultivator who has been in continuous occupation, either in his own person, or in the person of his ancestors, for 12 years before annexation, should be admitted to rights of occupancy. This implies a modification of the Financial Commissioner's proposal, that those who have since the mutinies only, or only in their own persons and those of their fathers, resided in the village, should be entered as having no right of occupancy.
- (3) Questions of the right of absentee *mafidars* are reserved for decision as they come up.
- (4) The onus probandi lies rather on Government than on a cultivator of any length of standing."

Eight of the thirty-four villages belonged entirely to Government, and of the twenty-six remaining, eight had the Government rights already separate and distinct from those of the *zamindars*; in seventeen they were as yet joint with the *zamindars*; and in one the rights were partly separate and partly joint.

**Sale of four villages.**—In 1878, four of the villages reported on by Mr. Wood were sold by auction. This was to raise money to pay Rai Bahadur Umrao Singh, for the Fattahpuri Mosque property, which by the orders of His Excellency the Viceroy (Lord Lytton) was restored to the Muhammadan community of Delhi. The order for these sales was communicated under cover of the Punjab Government No. 1,198 of 28th August, 1878, and at the auction held in pursuance thereof the prices obtained were, for Ballabgarh Rs. 64,500 sold to Rani Kishen Kaur of the Rajas family. The detailed report is as under :—

Chandaoli	Rs. 30,000]	} sold to Amjad Ali of Faridabad.
Chirsi	Rs. 10,000 ]	
Tilauri Bangar	Rs. 8,000 ]	

1. *Delhi District Gazetteer*, 1882-83, p. 179.

The sum required was Rs. 1,17,833-6, and the difference was met by appropriating a sum of Rs. 6,000 in deposit from the rent of the shops round the mosque. The surplus was given to the trustees of the building.

**Suspensions of Revenue.**—Suspensions as below were granted in the Ballabgarh tahsils<sup>1</sup> :—

- (1) In Delhi tahsil Rs. 78,566 were suspended during the year 1899-1900.

In Ballabgarh tahsil the previous suspensions amounted to Rs. 37,615; during the year Rs. 1,31,072 in addition were suspended giving a total of Rs. 1,68,688 (83 per cent, of the annual demand).

In his printed evidence given before the Irrigation Commission, the Deputy Commissioner observed :—

“The District does not readily become involved in real famine, though owing to its geographical position it is liable to uncertainties of climate which are accompanied by seasons of acute scarcity.

The saving factors are—

- (1) That a considerable area, 40 per cent, is classed as secure.
- (2) There is a large city in the centre where there is always a demand for labour and the lower classes can consequently earn wages in times of distress.
- (3) A river is within reach of all parts and grazing is available for cattle except in times of exceptional scarcity.
- (4) It is bounded on the east by fertile districts of the United Provinces, and unless these are also afflicted there is migration to them from Delhi. The residents of many villages have relatives and fellow-tribesmen across the water who can help them in various ways and invariably do so.”

### **The Third Regular Settlement**

The Third Regular Settlement began in 1906 and was conducted by Major H.C. Beadon. Revision of the measurements of the 1880 maps was all that was aimed at and consequently remeasurements were necessary. The Record of Rights had been drawn up in the manner en-

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1. *Delhi District Gazetteer*, 1912, p. 170.

joined in the Land Revenue Act of 1887 and the instructions published thereunder.

Settlement operations were preceded by the submission of a forecast report which satisfied Government that a re-assessment was advisable mainly on account of the increase in prices, reckoned at 15 per cent and the great extension in irrigation (20 per cent) combined with a small extension (3 per cent) in cultivation. The assessment circles fixed were in tahsil Sonipat *Khadar* and *Bangar*, and in tahsils Delhi and Ballabgarh *Khadar*, *Bangar*, *Dabar*, *Kohi* and *Khandrat*.

The *Khadar* circles comprised the low-lying riverain tracts; the *Bangar* circles were the uplands down which the canals passed, the *Dabar* was the low-lying receptacle which caught such drainage, on either side of the hills, as could find its way by natural flow into the river. The most noteworthy matters in connection with the formation of the assessment circles were (1) that the sub-colline strip known as the *Zer-kohi* and forming a separate circle at last settlement had been merged in the neighbouring *Kohi* and *Dabar* circles (2) Other adjustments for various reasons, such as including all *nahri* villages in the *Bangar*, etc. had been made and (3) an area of 12,384 acres in the Delhi *Dabar* had been constituted as a sub-circle bearing a fluctuating assessment.

The sanctioned soil rates in Ballabgarh tahsil were as under :—

Assessment Circles	<i>Chahi</i> sown		<i>Nahri</i> recorded		<i>Sailab</i> recorded		<i>Bhur</i> recorded		<i>Barani</i> balance recorded	
	(Rs.	A)	(Rs.	A)	(Rs.	A)	(Rs.	A)	(Rs.	A)
<i>Khadar</i>	3	0	—	—	1	8	1	0	1	5
<i>Bangar</i>	3	4	2	4	—	—	1	0	2	0
<i>Dabar</i>	3	0	—	—	2	0	1	2	1	11
<i>Kohi</i>	3	4	—	—	1	4	0	12	1	0
<i>Khandrat</i>	4	4	—	—	2	0	1	0	2	0

The assessment were reasonable and moderate throughout but, judging by the available statistics, possibly the demand in the *Bangar Chak* of the Ballabgarh tahsil was pitched somewhat higher than elsewhere. Apart from the fact of the universal rise in prices, the principal increases could be readily accounted for. The great increase in the garden assessments were also due to a change of assessment policy.

whereby the gardens were assessed according to the profits obtainable and no longer at lenient rates.

**Assignments of Land Revenue.**—There were two broad divisions into which assignments of revenue naturally fell. First, those which were granted before the mutiny and continued afterwards, when it was proved that the assignees had taken no part in the rising; secondly, the assignments granted after the mutiny, generally for loyal services. The first division includes a large number of petty assignments for the up-keep of shrines and groves. The principal assignments were :—

Taluk in the	Village	Area of which L.R. is realised in acres	Amount of <i>muafi</i> or <i>jagir</i>	Remarks
1	2	3	4	5
Ballabgarh	Bhopani	1,923	(Rs.) 2,500	Granted to the head of the D Erewar family for services to Mughal Emperor at the beginning of the 19th century.
	Aghwanpur	1,052	409	The property of the Royal family or Royal <i>jagir</i> .
	Mahrauli	—	1,950	Granted for the up-keep of the Dargah Kutab Sahib.
	Kharera	363	800	
	Molarband	—	741	Granted for the up-keep of the Dargah at Delhi.
	Atali	1,513	1,362	An old grant held by the Ballabgarh Raja's family continued after the mutiny on proof of innocence.

1	2	3	4	5
Ballabgarh (Post-Mutiny)	Daulatabad	745	1,550	Granted to R.B. Lachman Singh for loyalty.
	Mohna	4,256	6,000	Granted to Risaldar Babadar Mir Hidayat Ali for services in the mutiny now held by his grand children.
	Sikri	1,293	2,600	Granted to Mir Parwarash Ali and descendants for loyalty and aid.

Full details of the post-mutiny rewards granted are recorded in Appendix XIV to the 1880 Settlement Report from which it may be seen that many rewards were given but that often *biswadari* right was given or the assignments were of a temporary nature.

The rural *nazul* lands were very extensive indeed, and included originally the whole or part of 6 estates in Sonipat, 144 in Delhi, and 15 estates in Ballabgarh, but the administration had proved so troublesome that from time to time plots had been sold and finally it had been decided that with unimportant exceptions all rural *nazul* situated more than six miles (9 km) from Delhi was to be sold, whenever possible, without injustice to *zamidars* or loss to Government. The general principles of the sales were that the co-sharers or cultivating occupants were to have first option of purchase at a price, which represented thirty years purchase of the full renting value in excess of the land revenue and cesses and that the purchasers having paid at least 10 per cent. as earnest money might paid the balance in not more than twenty half-yearly equated instalments.

Urban *nazul* comprised town sites, building sites and non-agricultural land in Delhi and its suburbs all of which was vested in the Municipal Committee and from which ground rents were obtained. Urban *nazul*, such as if found at Faridabad and Ballabgarh, was under the management of the Deputy Commissioner.

**Secure and Insecure Areas.**—To enable the revenue to be collected



## REVENUE ADMINISTRATION

with discrimination according to the seasons, a scheme had been drawn up in which the various villages were classed as (A) secure (B) insecure (C) very insecure, according to the extent to which they were protected by irrigation: For each village for each harvest a danger rate had been noted and when the "barani unit" incidence approached the danger rate, there was *prima facie* indication that some relief might be necessary.

As the river ran down on the side of the whole length of the district, the yearly di-alluvion work formed an important feature of the revenue administration. The Jumna, however, was not nearly so violent or capricious as the Punjab rivers generally speaking were and its incursions were rarely sudden or unforeseen. There were 44 such villages in Ballabgarh tahsil. In this tahsil 9 villages followed the deep stream and 35 fixed the boundary.

#### FOURTH REGULAR SETTLEMENT, 1938—43 (FOR BALLABGARH AND PALWAL TAHSILS)

It was in such conditions that the settlement operations of 1938—43 were carried out. The settlement came into force for 40 years from *Kharif* 1943 in the Ballabgarh and Palwal tahsils. It was provided that an additional assessment (*Nehari 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 of village on this account. It was decided that the system of fixed assessment would continue.

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.

The assessment circles roughly corresponded to the physical configuration of the district. Each of the assessment circles was 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

assessment:—

Tahsil	Assessment circle	Soil	Rate per acre			Old demand	New demand	Decrease per cent
1	2	3	4			5	6	7
			Rs.	As.	P.	(Rs.)	(Rs.)	
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,				10,743	7,000	35
		Nahri						
		Abi, Dahri and						
		Alabarani	0	15	0			
		Bhud	0	8	0			
		Total :					3,56,408	2,61,800
Ballabgarh	Khadar	Chahi,				41,547	25,130	40
		Sailab and						
		Alabarani	1	0	0			
		Bhud	0	10	0			
		Bangar	Chahi	1	12	0	1,23,142	83,300
	Nahri		1	10	0			
	Alabarani		1	4	0			
	Bhud		0	14	0			
	Dahari	Chahi,				55,933	33,580	40
		Abi and Dahri	1	6	0			
		Alabarani	1	1	0			
		Bhud	0	13	0			
		Total :					2,20,622	1,42,010

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	<i>Mehndi</i> (Rs.)	Gardens (Rs.)	Waste (Rs.)
Palwal	<i>Bangar</i>	—	1,500	—
	<i>Khadar</i>	—	—	1,000
Ballabgarh	<i>Bangar</i>	5,000	800	—

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 assessment on waste areas were fixed and lump sum amounts were included in the demands as shown above.

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 Notification 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 procedural rules incorporated in the *Dastur-ul-amal* of the then Gurgaon district. The net amount of *muafis* was placed at Rs. 24,549.

The new assessments were introduced in the Palwal and Ballabgarh tahsils with effect from *Kharif* 1943. The district 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.

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.

Protective leases were allowed to newly constructed wells for a period of 40 years in some assessment circles of the district. The total amount granted in protective leases in Ballabgarh and Palwal tahsils was Rs. 757 and Rs. 1,578, respectively.

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 receded 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 year future of a fixed boundary in lieu of the deep stream between the Bulandshahar 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 1933—43. The standard measure of length was *gatha* of 99 inches and a square *gatha* equivalent to one *biswansi*.<sup>1</sup>

The old maps except in the case of 33 villages<sup>2</sup> 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 of 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.

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1. Other measures were as follows:

20 Biswansis                      1 Biswa

20 Biswas                        1 Bigha

1 Bigha — 5/80 on an acre

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

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 tahsil, 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 *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 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 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 served the purpose of an index.
- (3) Generalogical tree (*Shajra Nasal*) of the land-owners as well as of the occupancy tenants of the village. In the case of small villages, this was placed in a pocket in the cover, while in large villages, it was placed in a separate cover.

## POSITION OF FISCAL HISTORY OF THE DISTRICT AFTER INDEPENDENCE (1947)

No settlement was conducted till 1947 during which India became free. All the revenue activities are still based on the settlements conducted during the pre-Independence days. However, there were many Acts which had been passed to conduct the revenue work smoothly and meet out ever increasing expenditure. The Acts passed by the Government till today are as follows :—

- (i) Punjab Land Revenue (Surcharge), Act, 1954;
- (ii) Punjab Land Revenue (Special Assessment) Act, 1956;
- (iii) The Punjab Land Revenue (Special Charges) Act, 1958;
- (iv) Punjab Land Revenue (Additional Charges) Act, 1960;
- (vi) Haryana Land Holdings Tax Act, 1973.

## 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 was fixed after taking into account factors such as soil, yields, prices, rainfall, rental statistics and economic condition of the area. But when land was put to non-agricultural uses like constructing a residential building or erecting an industrial plant, the owner of the land got an unearned increment, particularly if the land was situated within or in the vicinity of growing towns and cities. This increment in land values could 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 were not fully entitled to this increment in values and it was 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 adhoc 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 provided that special assessment on a category and class of sites of land put to non-agricultural use in an assessment circle or part thereof did not exceed 1/4th 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.

As already mentioned, the work of special assessment in the district was started in 1955. Special assessment ordinarily lasted for a period of 10 years and remained in force till a new assessment was 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.

**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-fifths 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) upto 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 exempted from this levy.

An additional surcharge on the land revenue at the rate of 50 per cent was levied for the development of Kurukshetra University/Town 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 upto 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 consolidated various levies into a single tax known as Land Holdings Tax. The levies consolidated were as under :—

- (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 Holdings Tax. However, the Land Holdings Tax was not levied and charged, on land which is liable to special assessment under section 59 of the Punjab Land Revenue Act, 1887, or the Punjab



Land Revenue (Special Assessment) Act, 1955. Further, during the period the above tax was levied and charged, the land would 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 or graded taxation on the basis of the size of the holding. The major rates of land tax<sup>1</sup> were 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."

1. The land holdings tax was abolished in 1986.

## COLLECTION OF GOVERNMENT DUES

On assumption of the area comprising the Gurgaon district, the British continued the system of dealing with *Mukkadams* 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 them in proportion to the amount of land revenue collected by each. The office of headmen 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.

The office of Chief Headmen or *Ala Lambardar* was instituted in 1878. Chief Headmen 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.

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* in the Gurgaon district 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 *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 being office responsibility, hereditary influence, popularity among the Headman of the village and usefulness of 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.

The following statement shows the number of villages, total revenue and the dominant tribes of Palwal tahsil in 1910 :—

<i>Zail</i>	No. of Villages	Annual fixed land revenue	Prevailing castes or tribes
1	2	3	4
		(Rs.)	
Aurangabad	9	31,800	Jats
Sondhad	10	33,475	Jats
Hodal	7	26,475	Jats
Bhiduki	7	27,600	Jats
Likhi	14	21,538	Jats and Biloches
Bilochpur	12	37,325	Christian
Chandhat	14	25,968	Jats and Brahmans
Chirwari	24	16,626	Jats and Rajput Gorwas
Total	97	3,61,171	

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. The position was as follows:—

Tahsil	Number of zails	Number of <i>Inamdars</i> or <i>Sufedposhes</i>
Palwal	14	10
Ballabgarh	7	7
Total :	21	17

## REVENUE ADMINISTRATION

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*, *Sufedposhi* and *Inamdari* 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.

*Lambardars* were responsible for the revenue collection. In case, a *Lambardar* was unable to collect the revenue, he made a written complaint to the *Tahsildar* who helped him in effecting recovery. *Lambardars* were authorised to remit the land revenue by post but the system was not very popular because they generally found 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.

Prior to the enforcement of the Haryana Land Holdings Tax, Act, 1973, the *Lambardars* was paid *pachotra* at the rate of 5 per cent of the land revenue. Since various levies had been consolidated into land holdings tax, the rate of *pachotra* had been fixed at 3 per cent of the new tax. The *Lambardars* also collects dues pertaining to the Minor Irrigation and Tubewell Corporation, consolidation fee and *abiana* and is paid commission. The land holdings tax was abolished in 1986.

## 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 *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 the village. Each of them 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 Government dues, if any, 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 a *patwari*. During 1990-91, there were 10 *Kanungo* circles, 143 *patwar* circles and 474 revenue estates in the district.

For the purpose of revenue administration, as already mentioned in Chapter X, the district is under the charge of a Deputy Commissioner who is responsible for the realisation of all Government dues. 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.

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 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 *Lumbardars*, assignments, etc.

The Patwari is an inheritance from the old village system. 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 of 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.

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 circles, 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, keep the account of mutation fee, records the rainfall 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 days<sup>1</sup> 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.

1. Prior to September, 1957, he was required to be in camp for at least 15 days in every month from October to April.

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*.

#### WATER RATES AND BETTERMENT CHARGES

Water rates are initially levied on the area irrigated during each crop. These are governed by the Haryana Canal and Drainage Act, 1974. These rates have been revised a number of times.

Betterment charges are levied under the Punjab Betterment Charges and Acreage Rates Act, 1952. It is levied on the areas served by irrigation projects to recover part of the cost of the projects.

#### LAND REFORMS

**Land tenures.** — In this district, true village community has survived in a much more complete form except where it had 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 *thulla* 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<sup>1</sup>. The trend was from communal form to several possessions. Differences of soil and agriculture were very probably responsible for this state of affairs as the soil of the tahsils of Ballabgarh, Palwal, and Hathin where Jats and Meos pre-dominated, 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 land.

The commonest forms of imperfect *pattidari* tenure were there. 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

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

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 *boladars*, 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 as follows:—

Year	Details	Tahsil Palwal		Tahsil Ballabgarh	
		Holdings	Area	Holdings	Area
1	2	3	4	5	6
		(Number)	(Acres)	(Number)	(Acres)
1944—45	Total cultivated area	92,637	1,92,062	69,664	1,24,872
	Area cultivated by owners	37,746	99,399	29,573	64,760
	Area cultivated by tenants free of rent or at nominal rent	4,334	3,736	1,864	1,687
	Area cultivated by tenants paying rent with right of occupancy				
	Paying at revenue rates with or without <i>Malkana</i>	7,551	11,864	9,910	15,505

1	2	3	4	5	6
	Paying other cash rents	2,706	4,261	1,155	1,835
	Paying in kind with or without an addition in cash	—	—	23	65

**Area cultivated by tenants with right of occupancy**

	Paying at revenue rates with or without <i>Malkana</i>	6,411	8,942	5,669	6,490
	Paying other cash rents	16,163	39,130	14,060	23,536
	Paying in kind with or without addition in cash	15,726	24,730	7,410	10,994
<b>Total held by tenants paying rent</b>		<b>48,557</b>	<b>88,927</b>	<b>38,227</b>	<b>58,425</b>

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 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.

The main purpose of the Punjab Security of Land Tenures Act, 1953, was 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 1953, 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 unreserved area from their landlords at three quarters of the 10—year 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.

As a result of these enactments, feudal institutions like *Jagirdari* and *biswedari* were liquidated. The occupancy tenants acquired proprietorship. Many tenants-at-will 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 were evicted on one pretext or the other. In most cases, the resources at their disposal were meagre and they could not afford to purchase the land even when the law afforded 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, 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 Jagir Act, 1957. Compensation to the extent of 7 times the annual *jagir* 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<sup>1</sup> which contained *inter alia* provisions 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

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

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.<sup>1</sup>

Accordingly, a new Act called the Haryana Ceiling on Land-Holdings Act, 1972, was enacted. This Act had 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<sup>2</sup> at the rate of 2 hectares of land under assured irrigation or land of equivalent value. This ceiling had 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 an economic holding. For the utilisation of surplus area 'The Haryana Utilisation of Surplus and Other Areas Scheme 1976' was framed and notified by the State Government on May 28, 1976. No area or piece of land could be spared.

#### 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 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, lying between the fields of other peasants. This had been

1. 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.
2. Persons belonging to 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.

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 Ballabgarh on 1-4-1953, in Palwal on 1-4-1955, and in Hathin on 1-4-1960. The work was completed in the Hathin tahsil 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 1990-91 (i. e. March 31, 1991) is given here:—

Tahsil	Area <sup>1</sup>	Villages given up	Area	Villages still to be taken up for consoli- dation	Area	Villages where consolida- tion is going on	Area	Villages cons- olidated	Area
Ballabgarh	85,155	23	6,253	4	774	2	3,718	212	74,406
Palwal	88,606	—	—	2	1,919	—	—	161	86,686

1. Area in hectares.

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.

As on March, 31, 1991, every village except the villages under *sub-judice* matters has been put under consolidation of holdings in the district.

#### OTHER SOURCES OF REVENUE

**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.

The following statement gives the number of registered documents, value of property and the receipts:—

Year	Number of registrations		Aggregate value of property (Rs.)
	Immovable property (Rs.)	Movable property (Rs.)	
1986-87	25,665	5,481	4,14,50,579
1987-88	28,568	6,096	42,03,11,274
1988-89	25,897	8,503	57,05,80,457
1989-90	35,488	10,244	75,08,24,588
1990-91	30,886	11,911	64,67,17,545

**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 Deputy Excise and Taxation Commissioner. His office is located at Ballabgarh-Agra Road. 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 was declared as a separate taxation district for the purpose of this department since March, 26, 1975. The taxation sub-office at Palwal has also been put under his charge.

The statement below shows the staff as on March, 31, 1991, working

in the district :—

Designation

Staff strength

1. E.T O.	10 + 1 (1)
2. A.E.T.O.	20
3. Superintendent	1
4. S. O.	1
5. T. I.	37 + 1
6. E. I.	4
7. Assistant	3 + 1
8. C.C.	12 + 2
9. Clerk	37 + 1
10. Driver	4

Since the boundaries of this district adjoin the boundaries of the Union Territory of Delhi, Uttar Pradesh and Rajasthan States, nine Sales Tax Check-barriers had been established at strategic point. The total number of check barriers<sup>1</sup> as on March, 31, 1991 was 5. The name of the barriers are :

(i) Hodal (ii) Rahimpur (iii) Manger (iv) Shooting Range (v) Suraj Kund.

The main function of a sales tax check-barrier is to collect information regarding the movement of goods so that the information can be used at the time of making an assessment. The officers in charge of the barriers are authorised to collect the tax on goods other than tax-free goods purchased in the State of Haryana and exported out of the State, not being in the course of inter-State sale and export out of the country. To check the evasion of tax, the vehicles could be unloaded at the barriers and if any goods were found undeclared or the declaration produced at the barriers was found to be false, a penalty was imposed after giving an opportunity to the owner of the goods. The barriers were also functioning for collecting tax under the Punjab Passengers and Goods Taxation Act, 1952. The income from the barriers for the last 5 years has been as under :—

1986-87    1987-88    1988-89    1989-90    1990—91  
(Rs. in lakh)

Haryana General Sales Tax	1,045.21	1,407.93	1,968.34	2,375.22	3,257.28
Central Sales Tax	1,024.97	1,230.91	1,544.58	1,833.37	1,926.60
Passenger & Goods Tax	142.96	174.02	183.71	200.15	217.98
Excise	726.70	711.98	1,070.72	1,395.91	1,707.95
Entertainment	124.68	135.38	113.43	115.64	109.20
Show Tax	11.11	11.86	11.51	10.62	11.73
Motor Spirit	44.48	—	—	—	—
<b>Total :</b>	<b>3,120.11</b>	<b>3,672.08</b>	<b>4,892.29</b>	<b>5,930.91</b>	<b>7,230.74</b>

1. Now all the check-barriers have been abolished in the state as a policy decision.



## CENTRAL SOURCES OF REVENUE

**Central Excise Duties.**— The central excise is administered by the Central Government. After the formation of a new division at Rohtak since May, 1, 1972, the Faridabad areas with Ballabgarh tahsil fall under the charge of the Assistant Collector, Central Excise, Rohtak. The Ballabgarh tahsil falls in Faridabad division headed by an Assistant Collector who is assisted by a number of Superintendents (12) posted at Faridabad. The work in the district except the Ballabgarh tahsil is looked after by a Superintendent posted at Gurgaon. The central excise duties, besides the unmanufactured tobacco, are levied on the following commodities:—

1. P. P. (Prepared and Preserved) Food
2. Paints and Varnishes
3. Cotton Fabrics (Processed)
4. P. P. (Patent and Proprietary) Medicines
5. Cosmetics
6. Gases
7. Plastics
8. Tyres
9. Rubber Products
10. Plywood
11. Paper
12. Rayon and Synth. Fibre Yarn
13. Cotton Fèuist Yarn
14. Cotton Fab. (Power Loom)
15. Wollen Yarn
16. Yarn N.E.S. (Not Elsewhere Specified)
17. Embroidery
18. Wollen Fab. (Processed)
19. Jute
20. Typewriter Ribbons
21. Glass, Glass ware
22. China Porcelainware
23. Asbestos Cement Products
24. Steel Ingots

25. Copper and Copper Alloy
26. Iron and Steel Products
27. Aluminium
28. I. C. (Internal Combustion) Engines
29. A.C. (Air Conditioning) Machinery
30. Electric Motors
31. Power-Driven Pumps
32. Motor Starters
33. Electric Fans
34. Electric Bulbs
35. W. R. Sets and Parts thereof
36. Electric Wires and Cables
37. Domestic Electrical Appliances
38. Office Machines
39. Motor Vehicles
40. Motor Vehicles Parts
41. Footweairs
42. Gramophone Parts
43. Grown Corks
44. Steel Furniture
45. P.P. (Pilferage Proof) Caps
46. Metal Containers
47. Slotted Angles
48. Coated Abrassives
49. Nut, Bolts and Screws
50. Pressure Cookers
51. Vacuum Flasks
52. Electric Insulation Tapes
53. Rayon and Art Silk Fabrics
54. Electric Storage Batteries
55. Fork Lift Trucks
56. Wool Tops
57. Adhesive Tapes
58. Mosaic Tiles
59. Sodium Silicate
60. Unmanufactured Tobacco
61. Electrical Stampings and Lamination
62. Cutting Tools
63. Zip and Slide Fasters
64. Readymade Garments
65. Ball Bearings Rolling Boarings
66. Tape Recorders

**Income Tax .** — Income tax is levied on a slab of income as approved by the law. The salaried persons upto a standardised salary income and a petty shopkeeper are under the net of income tax.

**Estate duty and Wealth tax.**—The Estate duty is levied under the Estate Duty Act, 1953. The wealth tax is imposed under the Wealth Tax Act of 1957 whereas gift tax is levied under the Gift Tax Act, 1958 which was enforced on April 1, 1957. The Collections of all these taxes are deposited by the Central Government in the nominated banks directly. Since 1976, no Central tax is deposited in the State treasuries.

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