

CHAPTER XI

REVENUE ADMINISTRATION

HISTORY OF REVENUE ADMINISTRATION

From the time of Firuz-Shah, Hisar was the headquarters of a *sarkar* or revenue division. In the time of Akbar, the *sarkar* of Hisar Firoza embraced the whole of the present district besides Sirsa, Rohtak and adjacent territory. Prior to the British annexation, there was no definite land revenue system and whatever reached rulers of the tract was in the form of the proceeds of forays by bands of armed men.¹ So far as there was any system, the demand was assessed in kind at a very variable proportion of the gross produce of the land. The rulers did not concern themselves with the distribution of its demand inside the village community, and all they looked to was the realisation of that demand from the community as a whole. The position has been summed up thus : "For many years prior to the British annexation, the tract included within the district had been practically a deserted waste, and there were neither cultivators to pay revenue, nor crops wherewith to pay it, nor any ruling power to collect it²."

The first summary settlement of the tract now included in the present Hisar district after its occupation by the British was made in 1809 for a period of 10 years by W. Fraser. It was followed by two other short term settlements. All these settlements were characterised by an exorbitantly high demand. In 1840, Brown settled the tract regularly for the first time and reduced the demand considerably.

The Nali circles of Fatehabad tahsil could not be settled by Brown in 1840 because of the uncertainty of boundry between the British territory and the Patiala State territory. Later in 1852, these villages were settled by Dumergue. The first revised settlement was made by Munshi Amin Chand in 1863 and was sanctioned for a term of 30 years. It further reduced the demand by 12½ per cent. In 1872, it was decided by the government to curtail the term to 20 years, however, it was allowed to run for 37 years as the new assessment was introduced only with effect from Kharif, 1890.

During 1889-92, the district was re-assessed by Anderson. The assessment imposed by him was based entirely on cash rents showing an increase of 58

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1. *Hissar District Gazetteer*, 1883-84, p. 10 and *Hissar District Gazetteer*, 1892, p. 227.
 2. *Ibid*, 1892, p. 227.

per cent on the previous demand. Canal irrigated land was assessed to *barani* rates but owners' rates were imposed on the irrigation done in addition to the existing occupiers' rates. The settlement was sanctioned for a period of 20 years.

The district was resettled by C.A.H. Townsend during 1906—10 and the settlement was sanctioned for a period of 30 years. The details of the settlement tahsil-wise may be seen in *Hissar District Gazetteer*, 1915, pages 220 to 233. However, brief description of tahsil-wise incidence of land revenue imposed in the 1906-1910 settlement is discussed as follows.

The Hansi tahsil was divided into two assessment circles, known as *barani* and *nahri*. The incidence for *barani* circle was Re. 0.72 (44.8 paise) per cultivated acre. In the *nahri* circle the rate for unirrigated land being Re. 0-8-0 (50 paise) per cultivated acre and for irrigated land being Re. 0-12-0 (75 paise) per cultivated acre. The *nahri parta* was assessed at rate of Re. 0-4-0 (25 paise) per acre. The Hisar tahsil was divided into three assessment circles, known as *bagar*, *barani* and *nahri*. The *bagar*, circle was assessed at the rate of Re. 0-5-0 (31 paise) per cultivated acre, while the *barani* circle was assessed at the rate of Re. 0-6-6 (40.6 paise) per cultivated acre. In the *nahri* circle the rates for unirrigated land were Re. 0-7-6 (46.9) paise per cultivated acre and irrigated land being Re. 0-12-0 (75 paise) per acre. The *nahri parta* in this circle was assessed at the rate of Re. 0-4-6 (28.1 paise) per acre. The Fatehabad tahsil was divided into five assessment circles, known as *bagar*, *barani*, *nahri*, *nali* and *rangoi*. The *bagar* circle was assessed at the rate of Re. 0-5-0 (31 paise) per cultivated acre. The *barani* circle was assessed at the rate of Re. 0-7-9 (48.4 paise) per acre. In the *nahri* circle, the unirrigated land was assessed at the rate of Re. 0-10-6 (65.6 paise) per acre and the *nahri parta* was assessed at the rate of Re. 0-4-0 (25 paise) per acre. The *nali* circle was assessed at the rate of Re. 0-9-0 (56.25 paise) per acre for *barani* land, Re. 0-12-0 (75 paise) per acre on *sailab* land and Re. 0-13-0 (81.2 paise) for *nahri* land. The *nahri parta* on land irrigated by Sirhind canal was assessed at Re. 0-4-0 (25 paise) per acre. Three villages of the circle were assessed at a higher rate, while the waste land was assessed for Rs. 4,000 a year. In the *rangoi* circle, the irrigated land was assessed at the rate of Re. 0-11-6 (71.9 paise) per acre, while all other land was assessed at the rate of Re. 0-7-6 (46.9 paise) per acre. A fixed demand was imposed on grazing land.¹

The settlement worked well except in the years of bad rainfall, especially when two such follow each other in succession when the revenue

1. *Hissar District Gazetteer*, 1915, pp. 219—229.

was suspended liberally. In 1920-21, the collection of land revenue was 46 per cent of the demand in Fatehabad tahsil, 67 per cent in Hansi tahsil and 56 per cent in Hisar tahsil. Again due to successive failure of crops from kharif 1928 onward, the district was in the grip of famine in 1929-30 and collection of revenue was as follows :—

Year	(Revenue collection as percentage of demand)		
	Fatehabad Tahsil	Hansi Tahsil	Hisar Tahsil
1928-29	65	74	58
1929-30	34	62	43
1930-31	68	78	78

The hardship was further aggravated due to fall in prices in thirties and subsequent failure of crops and famine conditions in 1932-33, 1936-37, 1938-39, 1939-40, 1940-41 and 1941-42. The prices began to rise in 1941 and there was no major crop failure after 1941-42 and the land owners were better-off. The settlement sanctioned for 30 years, ran for several next years. The land revenue fixed at the last settlement had lost its relationship with income from land. There was sufficient increase in irrigated acreage. A phenomenal rise in the land values, development in road communication, decrease in mortgage debt and enormous rise in prices brought considerable prosperity to the land owners.

The government in order to avail a share of the enhanced income from land, levied surcharge in 1954 under the Punjab Land Revenue (Surcharge) Act, 1954. Under the Act, every land owners who paid revenue in excess of Rs. 10 was liable to pay a surcharge thereon to the extent of one quarter of land revenue if the amount payable by him as land revenue did not exceed Rs. 30 and two fifth of the land revenue if it exceeded Rs. 30.

The special charge was levied under the Punjab Land Revenue (Special Charges) Act, 1958, from the rabi harvest of agricultural year 1957-58. The rate of special charge was based on the income tax pattern with different slabs for different categories of land-owners. The slab rates were such that the incidence of special charge mainly fell on those who could afford to pay it. While the land holders paying revenue ('Land revenue' plus surcharge) up to Rs. 50 had been exempted from the provisions of the Act, those paying more than Rs. 1,000 were subjected to 300 per cent increase in land revenue.

A cess on commercial crops namely, cotton, sugarcane and chillies at the rate of Rs. 4 per acre in the case of land which was irrigated by canal water and Rs. 2 per acre in case of other land, had been levied from kharif 1963 under the Punjab Commercial Crops Cess Act, 1963. Areas under Commercial crops, sown solely for domestic use upto one *kanal* in the case of chillies and 2 *kanals* in the case of sugarcane or cotton were exempt from this levy.

An additional surcharge on the land revenue at the rate of 50 per cent was levied for the development of Kurukshetra University /town in 1967. Initially, this had been levied for kharif 1967 and rabi 1968, but it was extended for kharif and rabi harvests of the agricultural year 1968-69, under the Haryana Land Revenue (Additional Surcharge) Act, 1969. The levy of additional surcharge was further extended upto 1973-74 but it could only be collected upto 1972-73 on account of the enforcement of the Haryana Land Holdings Tax Act, 1973.

The state government took the view that the collection of these levies had become cumbersome not only for the revenue agency but also for the cultivators. To meet the situation, the Haryana Land Holdings Tax Act, 1973 repealed the Punjab Land Revenue (Surcharge) Act, 1954, the Punjab Land Revenue (Special Charges) Act, 1958, the Punjab Commercial Crops Cess Act, 1963 and the Haryana Land Revenue (Additional Surcharge) Act, 1969 and consolidated these levies into a single tax known as the land holding tax. However, the land holding tax shall not be levied and charged on land which is liable to special assessment under Section 59 of the Punjab Land Revenue Act, 1887, or the Punjab Land Revenue (Special Assessment) Act, 1955. Further, during the period the above tax is levied and charged the land shall not be liable to payment of land revenue by way of general assessment under the Punjab Land Revenue Act, 1887, or the payment of local rate under the Punjab Panchayat Samitis and Zila Parishads Act, 1961. The Act brings out a concept of holdings on the basis of a family rather than the individual as a unit for the purpose of imposition of tax and provides for graded taxation on the basis of holding size. The present (1978) rates of land tax are as under¹ :—

1. The landowners of land holdings measuring 2.5 hectares or less were exempted from the payment of this tax with effect from November 15, 1978 by the Haryana Land Holdings Tax (Amendment) Act, 1978. Later a surcharge at the rate of 10 per cent on holdings exceeding 4.80 hectares but not exceeding 6 hectares and 15 per cent on holdings exceeding 6 hectares was levied with effect from June 16, 1979. Provided that no surcharge shall be leviable and chargeable in respect of the first hectares 4.80 of the land holdings.

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
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. |

Hisar District comprises the following assessment circles :—

1. Nahri
2. Barani
3. Bagar
4. Nali
5. Rangoi

The tahsilwise classification of land in different circles is as follows¹ :—

Tahsil		Class and Kinds of Land				
	Assessment Circle	Class I	Class II	Class III	Class IV	Class V
Hisar and Tohana	Nehri	<i>Nehri</i>	<i>Nehri (non-perennial Chahi)</i>	Un-Irrigated	<i>Sailab</i>	<i>Banjar Kallar Thur Sem Tal area</i>
	Barani	Do	Do	—	Unirrigated <i>Sailab</i>	Do
	Bagar	Do	Do	—	<i>Sailab</i>	Un-irrigated <i>Tal Area Banjar, Kallar Thur and Sem</i>
	Rangoi Nali	Do	Do	—	—	<i>Tal area Banjar, Kallar Thur and Sem</i>
Hansi	Barani Nehri	<i>Nehri (Prennial)</i>	Do	—	Unirrigated	<i>Banjar, Kallar, Thur and Sem</i>
Fatehabad	Bagar Nehri Barani	<i>Nehri</i>	<i>Chahi</i>	—	Unirrigated <i>Tal Area</i>	<i>Banjar, Kallar, Thur and Sem</i>
	Rangoi Nali	Do	Do	Unirrigated	<i>Tal area</i>	<i>Banjar, Kallar, Thur and Sem</i>

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

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

LAND REVENUE AND SPECIAL CESSES

Land Holding Tax.—The Land Holdings Tax Act, 1973 was enforced in 1973 and thereafter the collection of land revenue, surcharge, special charge , cess on commercial crops, additional surcharge and local rate was stopped and only land holding tax was collected . The collection of land holding tax during 1975 -76 to 1977-78 is given below :

<u>Year ending</u>	<u>Land Holdings Tax</u> (Rs.)
1975-76	90,38,438
1976-77	84,98,950
1977-78	83,21,710

Special Cesses.—The cesses levied in the district included *lambardars'* cess, local rate and the Patwari cess. The *lambardars*, for collection of land revenue, were appointed during the settlement of 1840-41 and utmost looseness of practice was found to have prevailed in the matter of appointment of headmen or Mukaddams, as they were then called.¹ In many villages, there were several *lambardars* and one or more *lambardars* were appointed for each *pana* or *thula*. In some villages, the revenue of the whole village was collected by all *lambardars* jointly and they divided *pachhotra* equally. In other villages, each *lambardar* collected the revenue of his particular *pana* or *thula* and appropriated the *pachhotra*. Mukaddams or substitute *lambardars* were appointed in those village where proprietor , an absentee landlord

1. Hissar District Gazetteer, 1892, p. 152.

was the real *lambardar*. Initially, these Mukaddams were personal servants of the landlord and were remunerated by the landlord paying them a certain percentage on his *jamabandi* or rent roll. Later, each absentee landlord was called upon to propose one or more men to be appointed as *lambardar* as his substitute under formal orders of the Collector. Their remuneration was also fixed, at the usual 5 per cent *pachhotra* on the land revenue or sometimes at a certain percentage, generally 3 or $3\frac{1}{2}$ on the landlords' rent roll.¹ In 1891, Zail Inamidars were appointed for *zails*, groups of villages and these *zails* have been arranged with a view of including, as far as possible, only the same or similar tribal elements in one *zail*. Besides, Sufedposh Inamidars were also appointed. They were selected as useful men to the government but for some reason or the other were not made Zaildars. They were not attached to any *zail*. The entitlement of each Zail Inamidar would be an *inam* assigned from the revenue. These *inams* were of first, second and third class and were of the value of Rs. 120, Rs. 100 and Rs. 80 per year respectively. The Sufedposh Inamidars were also distributed in two grades, the remuneration of which was Rs. 60 and Rs. 40 per annum respectively.

Till 1948, Zaildars and Sufedposhes continued to supervise and assist in the collection of land revenue. These institutions were finally abolished in 1952 and now only *lambardars* are responsible for the revenue collection. Prior to the enforcement of the Land Holdings Tax Act, 1973, the *lambardar* was paid *pachhotra* at the rate of 5 per cent of land revenue. Since various levies were consolidated into land holdings tax, the *lambardars*' allowance was fixed at 3 per cent of the new tax.²

Local rate has grown from small beginnings. It included road, school, dak and hospital cesses. These cesses were later consolidated into local rate which was subsequently enhanced a number of times and was later governed by the Punjab Panchayat Samitis and Zila Parishad Act, 1961, when it was 50 per cent of the Land Revenue. With the enforcement of the Haryana Land Holdings Tax Act, 1973, it was decided that during the period the land holding tax is levied, the land shall not be liable to the payment of local rate.

The *patwar* cess varied from village to village falling heaviest on small villages and the average for the whole district was 5.7 per cent on the land revenue. Upto 1885, the proceeds of *patwar* cess were not funded nor were the Patwaris graded. Each Patwari received the proceeds of the

1. *Report of the Revised Settlement of the Hissar District, 1887-92*, by A. Anderson and P.J. Fagan, p. 61.

2. It was raised to 5 percent in 1980-81.

cess levied in his circle. In 1885, the *patwar* cess was funded and Patwaris were arranged in three grades, the pay of which was Rs. 10, Rs. 9 and Rs. 8 per month respectively. In 1890-91, the *patwar* cess was sanctioned at a uniform rate of 5.2 per cent. The *patwar* cess was remitted in 1906.

Water rate .— Water rate (occupier's rate) were initially levied on the area irrigated during each crop under the Northern India Canal and Drainage Act, 1873 which was later referred by the Haryana Canal and Drainage Act, 1974. The rates were revised a number of times and the last revision was made in rabi 1949. The income for the 3 years since 1975-76 to 1977-78 is given below :

<u>Year ending rabi</u>	<u>Amount</u> (Rs.)
1975-76	2,48,22,357
1976-77	2,92,32,849
1977-78	2,56,74,303

Betterment charges .—Betterment charges are levied under the Punjab Betterment Charges and Acreage Rates Act, 1952. It is levied on areas served by irrigation projects to recover part of the cost of the projects. The income from this levy from 1975-76 to 1977-78 is given below :

<u>Year</u>	<u>Income</u> (Rs.)
1975-76	25,94,436
1976-77	22,17,820
1977-78	1,64,603

REVENUE ADMINISTRATION

An estate, which is usually identical to a village, is the unit of revenue administration. Each estate is individually assessed and its record of rights and register of fiscal and agricultural statistics maintained separately. All the proprietors are by law jointly responsible for payment of land revenue. Each estate is represented by one or more *lambardars* in its dealings with the government. Estates are grouped into *patwar* circles under the charge of a Patwari, while 15 to 20 circles form the charge of a Kanungo, whose duty is to supervise the work of Patwaris.

In 1978, the district was divided into tahsils, *kanungo* circles, *patwar*

circle and revenue estate as follows :—

Tahsil	Kanungo Circles	No. of Patwar Circles	No. of Revenue Estates
(7)			
Hisar	Hisar; Adampur; Bir-Hisar; Landhari Sukhlam Bran; Mangali; Balak; Balsmand	112	114
(2)			
Tohana	Tohana; Bhuna	33	71
(5)			
Hansi	Hansi; Narnaund; Kheri Jalaib; Sisai Kali Rawan; Barwala	101	119
(7)			
Fatehabad	Fatehabad; Ratia; Nagpur; Bighar; Bhattu Kalan; Badopal; Birdhana (Bhirrana)	107	182
Total : 4	21	353	486

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

Tahsil	Number of Tahsil-sildars	Number of Naib Tahsil-dars	Number of Office Kanungo	Number of Asstt. Office Kanungo	Number of Kanungos	Number of Patwar-ris
Hisar	1	2	1	1	7	112
Tohana	1	—	1	1	2	33
Hansi	1	2	1	1	5	101
Fatehabad	1	2	1	2	7	107
Total :	4	6	4	5	21	353

The head of revenue administration in the district is the Collector (Deputy Commissioner). He is a steward of the state and is bound to respect and

preserve from encroachment every private right in the soil, which has been created or confirmed by the state. He must ensure and assist in the measures to prevent the damage to crops from causes which are in any degree controllable by man. He must encourage and assist in every effort made by a right-holder for the development of his estate. The Sub-Divisional Officer is Assistant Collector of the First grade but as a measure of decentralising, the powers of Collector under certain acts have been delegated to the Sub-Divisional Officer for their respective tahsils.

The Tahsildar is an important official and is in charge of the tahsil for revenue work including revenue judicial work. He has to control the *patwar* and *kanungo* agency. He has to collect revenue punctually, to point out promptly to the Collector any failure of crops or seasonal calamity, which renders suspension or remission necessary and to carry out within his own sphere other duties connected with land revenue administration. His work involves extensive touring, providing opportunities to deal on the spot with partition cases and other matters connected with the appointment of Lambardars, lapses of land revenue assignments, etc.

The Patwari 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 crops, cattle or the agricultural classes and to bring to his notice alluvial and diluvial action of rivers, encroachments of 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 other government activities like distribution of relief, etc; prepares papers showing the land holdings tax demand due from each landowner and furnishes all information that may be required to facilitate the collections. He himself is not permitted to take any part in the collection of the revenue except when any Lambardar refuses to accept the total demand from each land-owner and no immediate alternative arrangement can be made.

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

and other miscellaneous revenue registers. He is the custodian of all the records received from Patwaris and a well ordered Kanungo's office is an important factor in the revenue management of a tahsil.

At district headquarters, there is a District or Sadar Kanungo assisted by a Naib Sadar Kanungo. The Sadar Kanungo is responsible for the efficiency of Kanungos and is normally in camp inspecting their work for at least 15 days in every month from October to April. He is the keeper of all records received from Kanungos and Patwaris. He maintains copies of the prescribed statistical registers for each assessment circle, tahsil and the district.

LAND REFORMS

The Hisar district, owing to its recent (towards the close of the 18th century) colonization and development, offers facilities for the novel study of growth of landed rights. Scarcely in any case, the history of rights in land go back further than that social upheaval of the district which was caused by the *san chalisa* famine of 1783. Prior to the famine, village communities were very sparsely scattered over the area at long distance from each other. Each separate household or family would break-up and cultivate what little land was required for its sustenance without interference from any other inhabitant, the cultivation being in scattered patches round the inhabited site. The demands of the state was distributed over land or over cattle or partly over the one or partly over the other. Cultivators were constantly throwing up their holdings in seasons of scarcity and moving off to places where conditions were more favourable. The difficulty under such circumstances was of course to get sufficient land cultivated. Upto this period, nothing of the nature of the landed rights as between individuals had come into existence.

After the establishment of the British rule, many new villages were founded and were farmed out to individual members of the commercial classes for arrears which accrued in payment of the very heavy assessment imposed in the early years of the British rule. There were also number of villages which were transferred by sale or alienation by the original cultivators themselves to individuals. The person who thus got the position of authority and influence in these villages came gradually to be treated proprietors of the land and realised profits in the shape of rent from the actual cultivators, either settled by themselves or who had been in cultivating possession at the time of transfer and had then sank to the level of tenants. The farmers or lessees of such villages, acquired the status of proprietors and were recorded as such during the settlement of 1840-41. These estates came to be known as *zamindari* or *pattidari* tenures.

In addition to the above, a large number of old and deserted villages were re-settled by the original holders whom the advent of settled conditions after the famine of 1783 induced to return to their ancient abodes. In such villages, the corporate rights of the cultivating brotherhood as opposed to the individual rights of a sole farmer or lessee as mentioned in the previous paragraph, were the first to come to the surface. The land was plentiful and each family or household in the village could appropriate and cultivate as much as it needed without pressure on the members of the community. The proprietary rights existed in the brotherhood generally, and each member or rather each separate household paid a share of the government demand proportion to the area of the village land actually cultivated by it from year to year. Such was the origin of the tenure which is now classed as *bhaiachara* in which each proprietor has an interest in the village. In process of time, as the cultivating brotherhood became more attached to their village lands and less ready to leave them in seasons of difficulty, they called in and settled cultivators of different tribes from the surrounding areas, especially from Rajasthan. This was done with the object to increase the area under cultivation and to lessen the burden of state demand on each individual member or household of the community. These new settlers were admitted to all privileges enjoyed by the original members of the community. In many cases, village menials were admitted to the same status as these new settlers. Besides these settlers, there were *boladars* who settled in the village as tenants of the brotherhood in its corporate capacity.

During the settlement of 1840-41, the tenants were roughly divided into three classes i.e. those who had held land continuously for many years at a fixed rent and were not liable to ejectment; the tenants in brotherhood or *bhaiachara* villages who paid rent at the same rate as the members of brotherhood and who so long as they paid this rate were never ejected, and those who cultivated from year to year under fresh agreement.

These tenancies were further classified during 1863 settlement and a definite status was fixed on different classes of tenants. The ordinary division into tenants with or without right of occupancy was adopted. The occupancy tenants were; those who had continuous possession of land and paid rent at fixed rates; those from whom proprietors had realised profits in the shape of rent and their possession dated earlier to the settlement of 1840-41, and those in *bhaiachara* villages who had paid at the village *bach* rates and their possession dated earlier to 1849. All other tenants who did not satisfy these conditions were tenants without occupancy rights or tenants-at-will. Thus after the settlement of 1863, there were three classes of cultivators, proprietors, occupancy tenants and tenants-at-will. The proprietors

held 7 per cent of the cultivated area, occupancy tenants 66 per cent and tenants -at-will 27 per cent. The tenants rapidly extended their cultivation and the proprietors did not object as the greater the area of land under cultivation, the larger were their profits. The increased competition for more land and the consequent increased value of land induced proprietors to stop new cultivation except at higher rents and to demand higher rents for the land brought under cultivation since the settlement of 1863. The tenants in the expectation of a further grant of occupancy rights at the next settlement refused to pay higher rents and there were large number of ejectment proceedings under the Tenancy Act of 1868. As the act provided no security to the tenants in respect of lands brought under cultivation after 1868, the tenants had to pay the proprietors demands or be ejected.

The Punjab Tenancy Act of 1887 was enacted and this hardly provided any security to tenants. Most of suits to dispute liability to ejectment by setting up a title of occupancy rights, were decided against the tenants. The following table would show the cultivating occupancy after the enactment of the Punjab Tenancy Act, 1887 up to the 1931-32 and it continued upto the independence :—

Hisar District (the then Hisar, Fatehabad and Hansi tahsils)

Year	(Percentage of Cultivated Area)		
	Proprietors	Tenants with Occupancy Rights	Tenants-at-Will
1890	47.3	12.4	40.3
1911-12	48.2	12.2	39.6
1921-22	47.4	11.8	40.8
1931-32	47.0	11.6	41.4

After Independence the Government decided to bring land reforms especially to carry out its policy of 'land to the tillers' in order to improve the conditions of tenants and increase agricultural production. The following legislations are applicable in the district :—

- (1) The East Punjab Utilisation of Lands Act, 1949
- (2) The Punjab Abolition of Ala Malikiyat and Talukdari Rights Act, 1952
- (3) The Punjab Occupancy Tenants (Vesting of Proprietary Rights) Act, 1952

- (4) The Punjab Security of Land Tenures Act, 1953
- (5) The Punjab Bhudan Yagna Act, 1955
- (6) The Punjab Resumption of Jagirs Act, 1957
- (7) The Punjab Village Common Lands (Regulation) Act, 1961
- (8) The Haryana Ceiling on Land Holdings Act, 1972

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

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

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

The Punjab Security of Land Tenures Act, 1953 provided protection to the tenants against ejectment and conferred rights on them to pre-empt and purchase their tenancy in certain circumstances, and fixed a ceiling on the land holdings and utilize the surplus area for resettlement of ejected tenants, landless labourers and small land owners. The ceiling fixed for the land holdings was 30 standard acres for local owners and 50 standard acres for displaced persons from Pakistan.

By March, 1978, 755 cases of surplus land were decided and 2,698 standard acres of land was declared surplus in the district. The resettlement of eligible tenants on 2,698 standard acres was done by March, 1978.

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

In 1972, on the recommendation of the Central Land Reforms Committee, the Haryana Ceiling on Land Holdings Act, 1972 was enacted. This Act repealed the provisions of the two earlier Acts in so far as they relate to the ceiling on land holdings and utilization of surplus area. The new Act provided for the assessment of permissible area in relation to a family instead of an individual, and reduced the permissible area limit to 7.25 hectares of land under assured irrigation capable of growing at least two

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

The Punjab Bhudan Yagna Act of 1955 was passed to promote the Bhudan movement, with the object of resettling landless cultivators on land received through voluntary donations.

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

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

Under the Act, the work of consolidation of land holdings in the Hisar district was started in 1949 and has been completed in 481 villages. It was in progress in 1 village and was to be taken up in 4 villages.

OTHER SOURCES OF REVENUE : STATE AND CENTRAL

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

Stamp Duty.—This duty is collected under the Court Fees Act, 1870, and the Indian Stamp Act, 1899. Both these Acts have been amended a number of times. The Court Fees Act was last amended by the Court Fees (Haryana Amendment) Act, 1974. The Stamp Duty Act was last amended by the Haryana Act, No. 7 of 1967. Both these Acts require the Collector

(Deputy Commissioner), District and Sessions Judge and all the Sub-Judges to ensure that the applications for all suits and other relevant documents are properly stamped according to schedule. The collection of Stamp duty under these Acts during the period 1975-76 to 1977-78 was as follows :—

Year	Judicial (under the Court Fees Act)	Non-Judicial (under the Stamp Act)	Total
	(Rs.)	(Rs.)	(Rs.)
1975-76	11,02,965	87,87,540	98,90,505
1976-77	11,67,918	69,61,277	81,29,196
1977-78	13,33,315	98,38,654	111,71,969

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 a general superintendence over all the registration offices in the state and has power to make rules consistent with the Indian Registration Act, 1908.

The following statement gives the number of registered documents, aggregate value [of the property, and the receipts for] the year 1975-76 to 1977-78 :—

Year	No. of Registration			Amount	Other	Total
	Immovable	Movable	Aggregate value of property	of Ordinary Fees	Receipts	Receipts
	Property	Property				
			(Rs.)	(Rs.)	(Rs.)	(Rs.)
1975-76	11,392	1,136	13,73,29,000	11,28,472	23,455	11,51,927
1976-77	19,132	1,293	2,10,44,456	19,87,730	52,476	20,40,206
1977-78	25,502	728	11,47,29,039	8,95,428	39,772	9,35,201

Excise and Taxation.—For the administration of Excise and Taxation Acts, the district is under the charge of the Deputy Excise and Taxation Commissioner, Hisar. He is assisted by 3 Excise and Taxation Officers and 5 Assistant Excise and Taxation Officers. These officers function as assessing authorities under the Haryana General Sales Tax Act, 1973 and the Central

Sales Tax Act, 1956. The field staff include 27 Inspectors on taxation side and 5 Inspectors on excise side. The Deputy Excise and Taxation Commissioner functions under the administrative control of the Excise and Taxation Commissioner, Haryana, Chandigarh.

Since the district adjoins the states of Rajasthan and Punjab, four sales tax barriers have been set up at Modakhera, Balsmand, Hanspur and Tohana. Apart from checking evasion of sales tax, the staff posted at the check barriers is also entrusted with the work of checking the vehicles under the Punjab Passengers and Goods Taxation Act, 1952.

The state and central acts enforced by the Excise and Taxation Department in the district on the excise side are; (1) The Punjab Excise Act, 1914, (2) The Punjab Local Option Act, 1923, (3) The East Punjab Molasses (Control) Act, 1948, (4) The Opium Act, 1878, (5) The Dangerous Drugs Act, 1930; (6) The Indian Power Alcohol Act, 1948, and (7) The Medical and Toilet Preparations (Excise Duties) Act, 1955.

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

Year	Total Collection
	(Rs.)
1975-76	2,17,14,140
1976-77	2,49,52,226
1977-78	2,90,35,637

On the taxation side, the state and central Acts, administered by the department in the district are : (1) The Haryana General Sales Tax Act, 1973, (2) The Punjab Urban Immovable Property Tax Act, 1940, (3) The Punjab Entertainments Duty Act, 1955, (4) The Punjab Passengers and Goods Taxation Act, 1952, (5) The Punjab Entertainments (Cinematograph Shows) Act, 1954, (6) The Punjab Motor Spirit (Taxation of Sales) Act, 1939, (7) The Punjab Professions, Trades, Callings and Employments Taxation Act, 1956, and (8) The Central Sales Tax Act, 1956.

Sales Tax.—It is a tax on the sale or purchase of movable goods in one form or another. It is levied under the Haryana General Sales Tax Act, 1973 which has replaced the Punjab General Sales Tax Act, 1948, since May 5, 1973. Some of the commodities which are consumed by relatively poor sections of people have been exempted from taxation, whereas luxury goods

which are consumed by the well to do people are taxed at a higher rate. Thus motor vehicles, auto-cycles, refrigerators, clocks and watches, iron and steel safes and almirahs, radios and radio-parts, gramophones, tape recorders, imported liquor are some of the items which are taxed at the rate of 10 per cent.

The important goods exempted from the tax are electric energy, agricultural implements, fertilizers, vegetables (except when sold in tins, bottles or cartons), fresh fruit, sugar, textiles, goods sold to the Indian Red Cross Society, St. John Ambulance Association, the Cooperative for American Relief Everywhere (CARE), United Nations Technical Assistance Board, Save the Children Fund Association, United Nations International Children's Emergency Fund, World Health Organisation and cooperative societies certified by the Khadi and Village Industries Commission. Special concessional treatment has been given to a few selected items such as foodgrains, declared goods¹ ready-made garments, tractors, pesticides, raw wool and knitting wool and raw hides.

The collection from the sales tax in the district during the period 1975-76 to 1977-78 is given below :

Year	Total Collection
	(Rs.)
1975-76	2,45,38,530
1976-77	2,74,84,897
1977-78	3,35,35,881

Central Sales Tax. —The Central Sales Tax Act, 1956 provides for levy of tax on sales made in the course of inter-state trade and commerce. The states have been authorised to administer this Act on behalf of the Government of India. The entire collection of this tax is appropriated by the states. This central fiscal enactment has given the states a major source of revenue which is increasing day by day. The rate of tax was 3 per cent on inter-state sale to registered dealers or on declared goods to registered or unregistered dealers and 10 per cent on inter-state sale to unregistered dealers. Under Section 8(5) of the Central Sales Tax Act, 1956, the state Government have been empowered to reduce the rate of tax on certain classes of goods, or class of dealers, or traders if it is expedient to do so in the interest of the state.

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

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

Year	Total Collection
	(Rs.)
1975-76	1,33,76,223
1976-77	1,85,21,694
1977-78	2,16,69,927

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

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

Year	Total Collection
	(Rs.)
1975-76	14,91,660
1976-77	18,42,547
1977-78	1,99,953

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

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

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

Year	Total Collection
	(Rs.)
1975-76	1,23,15,647
1976-77	1,47,53,353
1977-78	1,67,53,802

Entertainment Duty.—The Punjab Entertainments Duty Act, 1936 was replaced by the Punjab Entertainments Duty Act, 1955, on November 4, 1955. The rates of duty have been changing over the years. The rate of tax on the payment of admission to a show, which had been 50 per cent since 1967-68, was raised to 60 per cent from December 12, 1970 and 75 to per cent from January 19, 1971. The rate was revised to 100 per cent from January 15, 1973.

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

Year	Total Collection
	(Rs.)
1975-76	38,23,078
1976-77	39,35,340
1977-78	45,42,900

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

The collection of tax from 1975-76 to 1977-78 under this Act was as under :

Year	Total Collection
	(Rs.)
1975-76	3,89,226
1976-77	3,95,545
1977-78	4,77,678

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

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

Year	Total Collection
	(Rs.)
1975-76	28,03,805
1976-77	34,70,642
1977-78	48,23,073

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

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

The collection of revenue in the district under this Act during the period 1975-76 to 1977-78 was as shown below :

Year	Total Collection
	(Rs.)
1975-76	5,04,310
1976-77	5,94,006
1977-78	1,17,431

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

The main sources of central excise duties, are iron and steel products, motor spirit, superior kerosene oil, aviation turbine fuel, refined diesel oil, cotton yarn, spun yarn and steel ingots.

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

Year	Total Collection
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	(Rs.)
1975-76	3,41,68,319
1976-77	5,40,71,615
1977-78	6,05,05,685

Income Tax. —The Indian Income Tax Act of 1922 has been replaced by the Income Tax Act of 1961 with effect from April 1, 1962. The collection under this Act during 1975-76 to 1977-78 were as under :

Year	Total Collection
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	(Rs.)
1975-76	89,90,000
1976-77	92,45,000
1977-78	99,00,000

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

Year	Total Collection
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	(Rs.)
1975-76	2,61,000
1976-77	2,25,000
1977-78	2,22,000

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

Year	Total Collections
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	(Rs.)
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1975-76	1,90,000
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1976-77	2,20,000
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1977-78	3,15,000
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Gift Tax. —The Gift Tax Act, 1958, was enforced on April 1, 1958. It is leviable subject to certain exemptions on all gifts made after April 1, 1957 if the total value of the gift (movable and immovable) exceeds Rs. 5,000. The collections under this Act for the period 1975-76 to 1977-78 were as follows :—

Year	Total Collection
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	(Rs.)
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1975-76	30,000
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1976-77	34,000
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1977-78	58,000
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