

## CHAPTER XI

### REVENUE ADMINISTRATION

ORIGIN OF  
LAND  
REVENUE

The history of the ancient revenue system of the region, now known as the district of Kalahandi, is quite obscure. However, the then picture of the district which comprises the ex-princely State of Kalahandi and the Khariar ex-Zamindari might not be very much different from that of the other feudatory States of the area. It is probable that the early rulers were primarily interested in obtaining as much of revenue as possible for themselves without any attempt to change the old tribal system of villages which were managed almost entirely by village headmen. As it is presumed, in those days the revenue system was simply that the State authorities were making certain demands upon the village headmen who were left to distribute the burden of the demand upon the cultivators in their villages in any manner they considered suitable<sup>1</sup>. There was no system of assessment by the State. It is very likely that each village was asked to pay as much as it would bear and agreed to pay. Of course, in those days there was more land for cultivation than cultivators available, and the possibility of cultivators pressed by too heavy a demand throwing up their cultivation and settling in other areas must have acted as a salutary check upon the rapacity of the early rulers; also, the village headmen frequently wielded considerable power and could easily create trouble<sup>2</sup>. Generally, the village headmen were the descendants of the original headmen. But in places, where tribal tradition was not strong and the original founder lost sight of, there is reason to believe that the post was often held by a person chosen by the villagers. This apart, the practice of allotting large areas of waste land to a man for the purpose of founding a new village and recognising him as the headman was also prevalent. As far the payment of rent is concerned, the burden was generally on the agriculturists proper, though the village might have consisted of agriculturists and artisans. In those days, there might be very few agricultural labourers, and the artisans who formed a part of the village organisation were almost entirely maintained by the cultivators of the village for their own purpose, and consequently it was only the cultivator who could bear the burden of taxation. This, incidentally, seems to be the origin of the rent-free holdings enjoyed by such people as blacksmiths, carpenters, and others. The demand of a village must, therefore, have been distributed entirely or almost entirely among the cultivators only whether it was intended by the ruler that the demand on the village should be an agricultural assessment or not<sup>3</sup>.

<sup>1</sup>. R. K. Ramadhyani—Report on Land Tenures and the Revenue System of the Orissa and Chhatisgarh States (Vol. I.)

<sup>2</sup>. Ibid

<sup>3</sup>. Ibid

Till the establishment of the British rule, there was no regular system of assessment and even the distribution of assessment was haphazard in this area.

As mentioned earlier, the district comprises two broad political divisions known as the ex-State of Kalahandi and the Khariar ex-Zamindari. The Kalahandi ex-State came under the jurisdiction of the British Government with the lapse of the province of Nagpur to the British crown in 1853 and was subsequently created a feudatory State. It was divided as the Khalsa and the Zamindari areas. The Khalsa was directly ruled by the Chief and the Zamindaris were administered through the Zamindars. There was no tenancy law in the ex-State of Kalahandi during the princely rule though it is said that, in spirit, the Central Provinces Land Revenue Act, and the Central Provinces Tenancy Act were being followed. The *Gounti patta* was the only charter of rights and duties. Khariar came under the British rule in 1818 and was transferred to the Central Provinces in 1862. The entire area was declared as Zamindari in 1864. The Zamindar was granted a *sanad*. The Zamindari was inalienable and had Zamindari type of land revenue assessment as prescribed under the Central Provinces Land Revenue Act, and the Central Provinces Tenancy Act.

The Zamindari was divided into two types of villages, viz., Thekadari and Kham for the purpose of rent collection. In the Thekadari Villages, the tenants were paying their rent to the Zamindar through the Thekadars. But the Kham villages were directly controlled by the Zamindar and the tenants were paying rent to him direct through his collecting agents. On the 1st April, 1936 the estate was transferred to Orissa and was included in the district of Sambalpur as the Nawapara subdivision. When the district of Kalahandi was formed in 1949, the Nawapara subdivision was transferred from the Sambalpur district and was added to the district of Kalahandi.

#### PREVIOUS SETTLEMENTS

An account of the previous settlements made and different types of interests in land existing in the ex-State of Kalahandi (both Khalsa and Zamindaris) and in the ex-Zamindari of Khariar is given in the following paragraphs.

#### Settlements in the Khalsa Area

The first summary settlement of this area was made by Berry in 1883 and the second summary settlement was conducted in 1888. No map was prepared. The area was recorded in terms of seed capacity and rent was assessed on consideration of the yield and the

paying capacity of the tenants. In 1904-05, the first regular survey and settlement was made by Kamal Lochan Pujhari of Sambalpur. The settlement, except of certain villages, was summary. The *dongarla* was settled on the basis of seed capacity, plough or axe. The settlement resulted in an increase of revenue and the cost of the settlement was met by a *patwari* cess. The term proposed for the settlement was four years departing from the previous customs of triennial settlements with the *gountias*, but settlement was not taken up again till 1911<sup>1</sup>. The second regular survey and settlement was made in 1911-12. The maps prepared in 1904-05 were corrected on the spot on the support of records which were brought up to date. A thirty per cent enhancement was made and the period fixed as 11 years ; individual enhancement amounted to 50 per cent<sup>2</sup>. The next survey and settlement was made in 1922-23 on the soil unit system ; enhancement was made up to 100 per cent in the case of individual raiyats or villages and for the *pargana* it was limited to 60 per cent. Where the assessment was 100 per cent or more, gradual enhancement over a period of ten years was prescribed. Gountias were allowed a 'drawback' of 25 per cent (maximum). The forest cess which was an acreage rate was converted into a rupee rate resulting in an enhancement of 36 per cent<sup>3</sup>. The traverse stations, according to the settlement of 1911-12 were plotted on new sheets and survey was generally on these sheets. Villages in the plain area which were not surveyed earlier were surveyed for the first time. The term of this settlement was for twenty years and expired in 1943. Fresh settlement operations could not be taken up till December 1946 due to war conditions. A notification was issued by the Durbar in December 1946 for starting of the 1946-56 settlement operations.

There is no settlement report either of the settlement of 1922-23 or those of previous settlements of the ex-State. The old Gounti *patta*, customs and precedents are the only guide to judge the past revenue system. No Tenancy Act was in force. The Gounti *patta* which imposed some conditions on the headman and enumerated some rights and liabilities of the raiyats is the only record that exists today. There was nothing to bind the Guntias' relation with the raiyats regarding the method of recovery of revenue or the procedure to be adopted by the revenue officers. There was no separate Wazib-ul-arz showing a complete list of customs and practices prevalent in the area. As mentioned earlier, the spirit of the Central Provinces Tenancy Act, and the Land Revenue Act was said to be in force, but

---

<sup>1</sup>. R. K. Ramadhyani (Vol. III)

<sup>2</sup>. Ibid

<sup>3</sup>. Ibid

in actual practice most of the provisions of these Acts were not followed. Due to the proximity to the Central Provinces certain provisions of the system prevailing in that province continued.

Settlements  
in the Ex-  
Zamindari  
areas of  
Kalahandi  
Ex-State.  
(Karlapat,  
Mahulpatna,  
Madanpur-  
Rampur and  
Lanjigarh  
Ex-Zaminda-  
ris)

The ex-State had five Zamindaris viz. Karlapat, Mahulpatna, Madanpur-Rampur, Lanjigarh (all now form part of the Kalahandi district) and Kashipur (now in the Koraput district). These Zamindaris were originally created for the maintenance of the junior members of the rulers' family.

Towards the last part of the 19th century the summary settlements of the ex-Zamindaris were at first made for a term of three years which were later increased to five years. No map was prepared and the assessment was based on the Kut appraisal system in the plain area. A Khasra showing the seed area or *kut* held by each cultivator together with other necessary details was prepared by the *patwaris* with the assistance of a *panch* formed of the Gountia and the respectable cultivators of the village. In the hilly areas, where shifting cultivation was practised, a nominal assessment was made with the consent of the headmen.

The first regular settlement of the Karlapat ex-Zamindari was done in 1917-18 in which 36 villages situated in the plain area were fully surveyed, and the revision settlement was made in 1929-30 resulting in an increase of the total demand by 40 per cent. The first regular settlement for the Madanpur-Rampur ex-Zamindari was done in 1926-27, that of Mahulpatna in 1927-28 and of Lanjigarh in 1942-46. The term of these settlements varied from 10 to 20 years. In these settlements maps were prepared and lands were classified. Khasra and Jamabandi were prepared for each of the surveyed villages. Considerable portions of the Zamindaris were not fully surveyed and settlement in these areas was only summary in nature. No settlement reports are available of these settlements. The settlements of the Zamindaris were in practice made under the control of the Durbar, though the extent of control seemed negligible. The land records were maintained by the Zamindars.

Land  
Tenures

Broadly speaking, the land tenures of the ex-State were of two classes. One was for favoured class and the other was for cultivating class. It is, however, necessary to know something about the various interests in land in the ex-State.

Zamindari  
Tenure

The Zamindars were the proprietors of their respective estates. But they were under the administrative control of the ruler who was sometimes taking over the management of the Zamindaris for gross mismanagement, incapacity, or on account of the minority of the heir. It is said that *sanads* were granted to the Zamindars at

the time of the creation of the Zamindaris where terms and conditions were embodied. But these old *sanads* are not available to throw light on the point. It is reported that whenever a case of succession arose, conditions were imposed regarding the submission of a budget for five years, the appointment of an approved Kamdar, lease of forest produce only with sanction, *nazarana* and *takoli*. Even though Zamindars were entitled to make their own settlements, in practice, the State was doing it for them since long. In revenue matters, the Zamindars had powers equal to those of the ruler. They had no right to minerals and to levy tolls, octroi, etc. But they had considerable recognised rights in respect of forests. They were entitled to appoint and reject their own Gountias without reference to the Durbar. They were not issuing their own processes ; they were, however, applying to the Dewan for proceeding against the defaulters. In creation of *maufi*, they had to obtain the sanction of the ruling chief. The villages held directly by the Zamindars as Khas were locally known as Khamar villages. The Zaminindars were paying separate *takoli* on the land revenue, excise and forest revenue. The control of the State in the revenue administration of the Zamindaris was very nominal.

In this ex-State the village headmen were known as Gountias. All villages except a few held as 'Khas' were managed by the Gountias. As in the Central Provinces, the revenue administration was completely based on the control of the village headman, who in turn, was to furnish a fixed revenue for the village to the State. The headman, however, had no proprietary right in the village. Though designated as Gountia on the analogy of the headman in the Sambalpur district, he was virtually a Thekadar taking lease of the village for the term of the settlement. The hereditary right to succession to a Gounti tenure was not recognised. The lease or *patta* of a village was terminable at the next settlement. During the currency of the lease, the right of the eldest son to succeed was recognised, but after the expiry of the lease the ruler and the Zamindars were at liberty to give it to some one else. The Gountias of some villages were granted protected status which meant that they had the right to the renewal of the lease (Theka) on its expiry and could not arbitrarily be evicted. Non-existence of protected status did not mean that the lease was to be terminated, but it gave discretionary powers to the authority to terminate the lease at will. Many villages had been held from generation to generation by the same family without the protected status. On a village falling vacant, the general practice was auctioning the Gountiship for the highest Nazarana if there were other competitors, or for a fixed sum as Nazarana.

Gountiahi  
Tenure

An agreement used to be taken from the new Gountia for effecting agricultural improvement in the village by excavating tanks and reservoirs. Previously the Gountia was remunerated by land known as Bhogra. The remuneration of a Gountia was fixed at 20 to 25 per cent of the total rental of the village. If the rent value of *bhogra* was more than the percentage he was to receive, he was paying the excess amount as Japti, but if it was less he was receiving a 'drawback' from the total rental of the village.

The Gountia wielded enormous influence in the village and enjoyed the best lands of the village as he was loyal to the authorities. Besides enjoying *bhogra* land, he could bring as much area of waste land as he liked under cultivation and could lease them out to his friends and relatives. He had absolute control over the village waste and he could also settle surrendered and abandoned lands with others. Although he had no right to transfer the raiyati lands, yet through him transfer could be effected in the shape of surrender and resettlement. Unless the Gountia could be won over by the offer of a decent *salami* there was no possibility of a new man getting land in a village. This was a good source of income for him. He also used to get free labour from the tenants in the shape of Hal and Da-bheti for cultivation of his land. In the Settlement Report of 1942-46 of the Lanjigarh ex-Zamindari the village headmen were recorded as Tukura Gountia though they were locally known as Gountia or in tribal villages as Ganju.

As mentioned earlier, the land incident to the post of Gountia was known as Bhogra. Unlike the Gountias of the Sambalpur district the Gountia of this ex-State had a restricted right over his Bhogra. He could not sell, mortgage or transfer the Bhogra lands. The Bhogra in the ex-State of Kalahandi had the characteristics of a service tenure.

Land reclaimed by a Gountia from the village waste, and land purchased by him or acquired by him due to surrender or ejection of any occupancy tenant was called Khudkast. Because a Gountia could not be his own tenant, any land except Bhogra lawfully acquired by him was termed Khudkast. When the right of transfer had not been conferred on the tenants, the Gountia could transfer his Khudkast land and anybody cultivating Khudkast for however short a period, used to get occupancy right therein.

Although Sikim Gountia was a creation of the Asal Gountia, yet the former had been given a status in the old settlement papers and some had even continued as Sikim Gountias for 40 to 50 years. There was no fixed principle regarding the apportionment of village revenue between the Asal and the Sikim Gountias. Their relationship was governed

by customs and agreements. The Sikim Gountia virtually took the entire responsibility of the village management allowing the Asal Gountia a nominal amount out of the commissions of the village. Kabuliyat was being taken from the Sikim Gountia on behalf of the Asal Gountia at the time of renewal of settlement. The Gountia under *maufidar* was designated as Sikim Gountia although the *maufidar* received only the revenue of the village having nothing to do with the affairs of the village.

In this ex-State there were numerous rent-free grants such as *debottar brahmottar*, *kharposh* or maintenance and other grants. Debottar or Amruta Manohi grants were made for the maintenance and upkeep of the deities. In the areas directly administered by the ruler, these grants were managed by the Debottar department. The Debottar lands and villages were settled in the same way as the other villages. The cultivators paid rent to the Gountias under the Debottar department and where there was no Gountia, to the department direct. The raiyats of these villages enjoyed equal status with other raiyats of Khalsa villages. Brahmottar *maufis* were granted to Brahmins as 'Dan' on religious and other occasions. The holders of these grants were paying a small quit-rent. Kharposh or Babuan or Sindurtika *Maufis* were created for the maintenance of the relatives of the ruler and the Zamindars. Anugrahi or favour grants were usually awarded for some past services like meritorious and courageous work in warfare etc. Some persons were allowed to enjoy a full village or a few plots purely on favour or for their past services. These types of rent-free grants were called *Mutfarka Maufi*. Some of these were whole village *maufis* and the others were only plots of land, known as *Tukura Maufis*. According to R. K. Ramadhyani about three hundred whole villages were held as rent-free grants or paid only a small quit-rent (including the Zamindari areas). There were no rules governing *maufi*. The ex-Zamindars could create *maufi*, but, it is said, with the permission of the ruler. Mr. Janardan Das, the then Settlement Officer, in his Settlement Report on Khalsa area has pointed out that the incidents of *maufi* in the Kalahandi ex-State were of very restricted character, the usual custom being that any grant by any chief could be resumed or modified by any succeeding chief for good reasons. Ordinarily the eldest son of a *maufi* holder succeeded, but the grant was jointly enjoyed by all brothers. Mutation was granted only in favour of one person and officially partition was not recognised. But there had been departure from this rule in several cases. No *maufi* could be sold, mortgaged or transferred. But Sikim right could be created with the permission of the revenue authorities. The *maufi* holders were required to observe the conditions on which the *maufi* was granted. They were liable to pay cess.

Maufi  
Tenure

Occupancy  
Tenant

In this ex-State, all the tenants holding cultivable land in the village (except service tenants and temporary lease holders) and paying rent were occupancy tenants. Occupancy right accrued from the moment a land was settled with a tenant. In the Lanjigarh ex-Zamindari all the tenants occupying cultivable land (except *maufidars* and Jagir holders) and paying rent were given raiyati status in the settlement records of 1942-46 and they claimed to be equal with the occupancy tenants of other areas of the ex-State. There was no old custom or practice regarding any period after which the tenant acquired occupancy right. Till the ex-State merged with Orissa, a tenant had no right to transfer his holding by sale, mortgage or otherwise nor could he cut prohibited classes of trees standing on his land. He could, however, surrender his land to the Gountia who in his turn settled it with others. The rule regarding restriction to transfer could be evaded by the method of surrender and resettlement with the connivance of the Gountia who was satisfied if he was paid good Salami. An occupancy raiyat could be ousted from his holding for non-payment of rent or for transfer of his holding. The rent of his holding was fixed for the period of settlement. Raiyati land abandoned or surrendered was at the disposal of the Gountia but what constituted abandonment was nowhere laid down. Surrendered and abandoned holdings belonging to the aboriginals and certain low caste raiyats were bound to be re-allotted to persons of that class. Gountia was not allowed to cultivate these holdings himself or give them to his relatives. The rule was, however, not applicable to the Gountias who were themselves aboriginals. Settlement of such land with high caste persons could be done with the permission of the ruler or the Zamindars as the case may be. There was no rule regarding acquisition of land, but on land acquired by the Durbar twenty times the land revenue was being paid as compensation.

Rent receipt books of the Central Provinces pattern were issued to the tenants and the Gountias used to sign in them at the time of each payment. Gountias used to issue manuscript receipts in some cases. Succession to an occupancy holding was governed by the personal law of the tenants. Rent in kind was prevalent in Zamindari villages and villages assigned to the deities and other *maufidars*. Nistar cess and cess for school, hospital, vaccination, *patwari* and *bethi* were also being collected with rent.

Sukhbasi

Sukhbasis were persons having no land except homestead plots (the area in each case not exceeding 0.25 decimals) in a village. They were found in every village and earned their livelihood as agricultural labourers or doing other occupations. The homestead plots were rent-free and not transferable. The right of occupancy was first conferred on the Sukhbasis by the Administration of Orissa States Order, 1948.



Some tenants being unable to cultivate their lands were found to lease out portions thereof in return of an annual payment of a definite quantity of paddy or cash. Where possession of such under-tenants was a continuing one, they were recorded as Sikim tenants.

Sikim Tenant

Dongar Chas or shifting cultivation was widely practised in the ex-State. Strictly speaking persons resorting to shifting cultivation were not tenants as they had no status in previous settlements. In the ex-Zamindaris of the ex-State of Kalahandi shifting cultivation was not assessed, but it is said that the Gountias were sometimes realising land revenue for shifting cultivation. In the Khalsa area, the rent was fixed on the tenants practising shifting cultivation by persuasion and with the consent of the Gountia who was supposed to represent the tenant's opinion. In the current settlements, with the intention of discouraging *podu* or shifting cultivation, no occupancy right has been given to the tenants over the area under shifting cultivation and the rate of Re. 0.50 per Kodki (spade) has been fixed for such cultivation.

Dongarla  
Tenant

In the Khalsa as well as in all the Zamindaris, excepting Lanjigarh, there were village servants like Jhankar, Chowkidar and Nariah who were remunerated through service holdings which they held free of rent. The Jhankar and Chowkidar paid a *japti* assessment for the area held by them in excess of the maximum limit permissible. In the Lanjigarh ex-Zamindari, the village servants enjoying rent-free holding were recorded as (1) Gandai Maufi, (2) Jhankar Maufi, (3) Nariha Maufi and (4) Cota Gonda Maufi. Cota Gonda Maufi was created only in Lanjigarh village for the supply of water to the touring officials. Ganda and Jhankar were paying a *japti-jama* for the area held in excess of the permissible limit.

Village  
Servant

Chowkidars and Jhankars generally constituted the rural police and the Thana Officer was usually consulted during their appointment. In the Zamindari areas the village servants, except Chowkidar, were appointed by the Zamindars. In case of the appointment of Chowkidars, Durbar's approval was obtained.

The Chowkidar was the watchman and the Jhankar used to assist him. The other duty of the Jhankar is the worship of the village deity. The Nariah, the water carrier, was generally appointed by the Gountia in consultation with the Panchas.

The village watchmen according to custom, got some paddy from the tenants at the time of harvest. In Dongarla tract there was no service land, the Chowkidar got ration known as *gundi pej* consisting of a few cups of gruel of mandia or rice according to availability from the raiyats for his maintenance.

Other Jagir  
Holders

Besides the village servants, there were two other kinds of Jagir holders in the ex-State of Kalahandi, viz., the Jagir holders rendering personal service to the ruler and the Zamindars, and the Jagir holders doing service for the community. After the merger of the State and the abolition of the Zamindaris, the Jagir lands of the persons rendering personal service have been settled with them after the realisation of back-rent from the date of vesting.

Jagir lands were granted in some villages to washermen, barbers, potters and blacksmiths for rendering service to the community. In the Lanjigarh ex-Zamindari there were Jani and Pujhari Maufi (the worshipper of deities), Bahuka Maufi (who sacrificed goats, sheep, buffaloes before the deities on ceremonial occasions), Mundchhinda Maufi (who was holding the detached head of the animals sacrificed before the deities), Duria Maufi (who was calling the drum party for beating drums and playing Mahuri on ceremonial occasions), Bajania Maufi (who was beating drums etc. in the temple on religious occasions) and Kumbhar (potter) Maufi. In other Zamindaris, there were Debatapuja Jagir, Kumbhar Jagir and Drummer Jagir, etc.

The Nalia  
Jagir

The Nalia Jagirs were originally created to serve the purpose of national militia. Later on, these Jagir holders were engaged in the work like carrying dak, attending officers in their touring camps etc. As these Jagir holders were no more doing their work, their Jagir holdings were converted into raiyati in favour of the occupants as per the Board of Revenue, Orissa's letter No. 2700, dated the 13th December, 1952. In some cases the entire village consisted of Nalia Jagir holders and the head Jagir holder was known as Nalia Sardar. The Sardar was recorded as Gountia of the village and the Jagir under him as Bhogra.

Maintenance  
of land  
Records

During the Durbar regime there was a Land Records Office with Patwaris and Revenue Inspectors. In the Zamindaris of the ex-State also there were Patwaris and Revenue Inspectors. The estates were divided into Halkas. In the ex-State, there was a Chief Revenue Inspector who looked to the work of the Patwaris. But the effectiveness of his supervision was doubtful. In maintaining land records, the procedure, as laid down in the Central Provinces Land Records Manual, was not followed. Matters were entirely left in the hands of the Patwaris and there was absolutely no check over their work. They recorded changes in the annual papers but did not know whether such changes were in conformity with the rules prevalent in the area. The entries made by them were not supported by the orders of any responsible officer. The system of indexing and deposit of

revenue were also not correctly maintained. Enquiries on *maufi* holdings and on encroachment cases were done very carelessly, that too in stray cases only. The main function of this staff was to perform certain miscellaneous duties and to hold enquiry on petitions sent to them from different revenue courts.

The first settlement of the Khariar ex-Zamindari was made between 1861-67 by J. F. K. Hewitt. The method of survey adopted was known as the Panjabi system and measurements were made in English measures. The ex-estate was found to pay to the Government a small portion of its profits than was paid by the Khalsa *malguzars*. No village assessment was attempted in this settlement, the revenue being assessed on the average income, as ascertained from the examination of the accounts in the Zamindari office, checked by an inspection of the estate. The land revenue *takoli* and the forest *takoli* of the estate were raised. After the expiry of the first settlement, a resettlement of the estate was taken up by Carey in 1888-89. He went into great details and the figures obtained by him were probably reasonably accurate. In addition, exhaustive enquiries were made into the claims of the *thekadars* to protected status, forest *mahals* were formed, rules for forest conservancy were drawn up. In this settlement the land revenue *takoli* was based on the Kamil Jama and the Kamil Jama was the name given to that portion of the assests which could have been taken as revenue, if the Zamindar had been assessed as an ordinary Malguzar. For the first time the principle of discontinuance of *sanad* was adopted and Wazib-ul-arz in two parts was contemplated, the first part regulating the relationship of the Zamindar with the Government and the other defining the relation between the Zamindar and the tenants. Accordingly, the Wazib-ul-arz was introduced in the Zamindaris, though actually it was not issued in case of Khariar. During this period, the income of the Zamindari from each village was calculated. In case of villages held on *theka*, the income was *theka jama* plus average yearly *nazarana* plus any miscellaneous dues that were being levied. In case of Kham villages, the income of the Zamindar corresponded with the actual assests ascertained as before for there was no intermediary. The information thus obtained was tabulated and a Kamil Jama was fixed for each village on the basis of recorded assets. A light assessment was made for Khariar due to the poor quality of the soil of the estate and as the police administration continued under the Zamindar.

Settlements  
in the  
Khariar  
ex-Zamin-  
dari (Nawa-  
para Subdivi-  
sion)

The third settlement of the Zamindari was taken up by J. B. Scott from 1899 to 1902. It was not deemed advisable to enhance rents in view of the severe famines of 1897 and 1900. Scott ascertained the assets in existence and fixed the Kamil Jama and *takoli*

accordingly. The old system of assessing land revenue assets and forest income separately was abandoned and only one *takoli* was fixed. Even though terrific famine had broken out previously in Chhatisgarh area of which the ex-Khariar estate was a part then and had considerably affected the condition of the people, no perceptible ameliorative steps were taken in Scott's settlement to come to the rescue of the poor and suffering tenants excepting the introduction of progressive system of enhancement of *takoli*. The only special feature about Scott's settlement was that it was based on a soil classification and, therefore, was found extremely useful for rental revision. For the first time the principle of progressive rent settlement was also adopted by him. In this settlement all maps were revised and brought up-to-date. A Wazib-ul-arz in two parts was prepared and issued for each village : part I dealt with the rights and liabilities of the Zamindar as against the Government, and part II dealt with the relation of the Zamindar with the Gountias and the raiyats. Takolis were revised. The period of the settlement was fixed for 15 years but was extended for another four years.

Then came the settlement of Waterfall which commenced in 1921 and was completed in 1924. The Court-of-Wards administration which just preceded the settlement had systematised revenue and forest administration of the estate, and had removed many of the abuses. During the settlement of 1921-24, the rents were enhanced by about 30 per cent. For the purpose of enhancement, the *mahals* or villages were categorised into four classes, viz., A—Superior, B—Average, C—Inferior and D—Unstable. The average increase of rent during this settlement was about Re.0-5-3 to Rs. 0-6-6 (Re.0-33 paise to Re.0-40 paise) per acre. The rent was determined *mahal*-wise and not *Kisam*-war, i.e., lands of all varieties within a village had the same rate of assessment and assessment fluctuated from Mahal to Mahal and did not vary on the *Kisam* of a land. Hence, though the soil factor was taken into consideration while enhancing rent, the rent was uniform for all classes of lands in a village and not in the usual *Kisam*-war pattern. In this settlement, the maps and records after cadastral survey were found not very correct or authentic. Hence a revision settlement was undertaken in 1933-34 in which the maps and records were corrected.

Interest in  
Land

In the ex-Zamindari of Khariar, apart from the Zamindar, there were *maufidars* including Jagir holders, Thekadars and tenants.

Zamindar

The Zamindar was the Sadar Lambardar for the entire estate. The tenure of the Zamindari was impartible and non-transferable save to the nearest male heir. In each such transfer, the approval of the

Governor-in-Council was needed. The Zamindari was held by one person on condition of loyalty, proper management and the improvement of the estate. The privileges of the Zamindar were personal. On the death of the Zamindar, the estate devolved upon his eldest legitimate son. In default of a son, the widows of the Zamindar succeeded in order of seniority, each for her life time. On the death of the widows, the estate devolved upon the nearest legitimate heir of the Zamindar. The members of the Zamindar's family had a right to suitable maintenance from the Zamindar. By the time of Waterfall's settlement, the Zamindar had lost all his rights over police, excise, Pandhri (trade), ferry and pounds inspite of his fight for these rights.

The *maufis* were broadly classified into Maufi Khairati and Maufi Khidmati. Maufi Khairati lands included lands held rent-free in lieu of service by persons who were not tenants. There might also be land held by persons who were tenants but by favour of Malguzars held the lease rent-free or at low rates. Maufi Khidmati lands were lands held on contract of service to village community and included village service holdings and other service holdings. The Maufi Khairati lands might be grants for rendering personal services to the Zamindar, the Thekadars, or the Mukadamma Gountias who were agents of Thekadars, maintenance grants to the relatives of the Zamindar, personal grants for past services, or grants given to the deities or Brahmins. Maufi Khairati holdings were all revenue-free grants. In this ex-Zamindari, there were 17 types of grants (as recorded in the settlement report of 1956-66) for rendering personal services to the ex-Zamindar which included grants to Mukadam, Gumasta, barber, Lohar, washerman, Jyotish, Rajpurohit, Nalia sepoy, etc. In the settlement conducted by Waterfall in 1921-24, only Chowkidars were recorded in the settlement papers as Gaonki-Naukar and all other service holders (Nariha, Jhankar, Baiga, Kumbhar, Mali, weaver and Badyakar) were recorded as Thekadarka--Naukar though all these grants were made either rent-free or on favourable terms for rendering services to the village.

Maufi

Thekadars had the right to collect rent from the tenants of the village and to pay the Theka Jama to the Sadar Lambardar (the Zamindar) in time. The Theka Jama was equal to the entire assessment of the village. While the Thekadar was liable to pay the total rent he was entitled to collect from the village, he made much profits from the 'Sir' lands (which he enjoyed rent-free) and from the management of the village. As a matter of fact, the 'Sir' lands were generally the most valuable lands in the village. At the time of granting Theka lease the custom was to pay a Nazarana to the Zamindar. The usual

Thekadar

practice was to enhance the Nazarana at each renewal of the Theka lease. This system led to abuse and many aboriginal Thekadars were ousted in the process. In 1888, legislative actions were taken to protect the Thekadars. Protection was granted to all Thekadars who could prove long possession and fair improvement of the village to their credit. Hence came the distinction between an ordinary Thekadar and a protected Thekadar. In 1888, the tenure of a protected Thekadar was made heritable but not transferable. Protected Thekadars were not liable to ejection for mere non-payment of Theka Jama. His tenure was impartible. By way of inheritance, it used to come to one member of the family. But in practice the home-farm land was divided amongst the members of the Thekadars' family. On inheritance by one member to the Thekadars' tenure, the non-Thekadars who got shares of the home-farm land were liable to pay the assessment in respect of 'Sir' land in their possession.

#### Tenant

The ex-Khariar estate was governed under the Central Provinces Tenancy Act, 1920. The Act defines the tenant as a person who holds under another person and is, or but for a contract would be, liable to pay rent for such land to such other person, but does not include,

- (a) a farmer, mortgagee or Thekadar of proprietary rights; or
- (b) a person whom only the right to cut grass, or to graze cattle or to grow *singhara* (traps *bispinosa*) or to propagate or collect lac is granted; or
- (c) a servant holding land as his remuneration and not liable to pay any rent.

There were three classes of tenants recognised under the Central Provinces Tenancy Act, 1920, viz., (a) absolute occupancy tenant, (b) occupancy tenant and (c) sub-tenant. The ex-estate had no absolute occupancy tenants. Under the said Act, an occupancy tenant is defined as every tenant who is not an absolute occupancy tenant or a sub-tenant. In this ex-estate, on the death of an occupancy tenant, the interest left by the tenure could be inherited by a male only in a male line of ascent or descent and within seven degrees of kindred from the tenant. His right of transfer was subject to certain conditions. He could sub-let any right in his holding for one agricultural year provided it did not contain a covenant to renew the lease. He could mortgage by simple mortgage his rights to any co-tenant. A landlord was not competent to eject an occupancy tenant by his own will or motion except for arrears of rent or decrees of a civil court.

A sub-tenant is defined under the said Act as (i) a person who holds land from a tenant, (b) who holds land from a Malik-makubuz, or (ii) who holds 'Sir' lands as a tenant. A sub-tenant was holding his lands under such terms and conditions as agreed upon between him and his landlord, provided, a lease granted to a sub-tenant by any occupancy tenant continued to be in force for one year only.

During the settlement of 1921-24, occupancy tenants and sub-tenants were recorded as 'Maurasi' and 'Sikim' respectively.

In this ex-Zamindari, the land records staff mainly consisted of the Patwaris and the Revenue Inspectors who were employed for the survey work, i. e., identification of holdings, mutations, demarcation, etc. A Patwari was kept in charge of a *halka*. He was going round his *halka* to effect all changes in holdings due to death, transfer and inheritance. The working copy of the village map was corrected as per his corrections. This was verified by the Revenue Inspector, the Tahsildar and the Superintendent of Land Records. Due to the introduction of the uniform Tahasil administration, the above system of maintaining land records has been abolished.

Maintenance  
of Land  
Records

The ex-Ruler of Kalahandi directed in a notification in December 1946 for a revision of the revenue survey and settlement in the entire ex-State including the Zamindaris. According to the Order, the areas covered by reserved forests were to be excluded from the operation. The field operation was started in 1947 in the Khalsa portion of Kalahandi. The ex-State merged with Orissa in January 1948, and constituted a district on the 1st November, 1949, after the amalgamation of the Nawapara (Khariar Zamindari) subdivision. Paragraph 4 of the Administration of Orissa States Order, 1948, gave statutory force to the above notification of the Durbar. In 1952, the Bengal Survey Act, 1877 was extended to the ex-State. In 1955, a notification for taking up survey was issued under the said Act. In October 1952, when the work in the Khalsa area had fairly advanced, the Government in the Revenue Department agreed to a proposal for extending the operations to the Zamindaris of the ex-State. The ex-Zamindari of Lanjigarh was excluded from the programme as the term of the settlement of 1945-46 in that area had not expired. The proposal for the rent settlement in the ex-Zamindari areas was approved by the Government in June 1956. The Orissa Survey and Settlement Act, 1958 was extended to the Bhawanipatna and Dharamgarh subdivisions, except the town areas, in a notification on the 1st June, 1962.

CURRENT  
SETTLEMENT  
OPERATIONS

The Government issued a notification in August 1955 under the Central Provinces Land Revenue Act, 1881, to take up revenue survey and settlement operation in the Nawapara subdivision (ex-Zamindari of Khariar) and declared that the operation should include the revision

of land revenue, fixing of rent, and preparation of record-of-rights. The fact that the above Act did not apply to the Nawapara subdivision some how escaped notice at that time. Hence in March 1956, a fresh notification was issued by the Government cancelling the earlier notification and directing under the Central Provinces Land Revenue Act, 1917, to conduct survey and prepare record-of-rights in the subdivision. The Orissa Survey and Settlement Act, 1958 came into force in the Nawapara subdivision from the 15th December, 1960. Subsequently the notification of March 1956 was cancelled and in a fresh notification it was decided by the Government to carry on revision of record-of-rights and settlement of rent simultaneously in all lands excluding reserved forests in the subdivision under the Orissa Survey and Settlement Act, 1958.

In a notification issued by the Government of Orissa in the Revenue and Excise Department on the 8th July, 1963, it was ordered for taking up the combined operations, i. e., carrying simultaneously the survey, preparation of record-of-rights, and settlement of rent with respect to all lands situated in the villages of the Lanjigarh ex-Zamindari under the Orissa Survey and Settlement Act, 1958.

The settlement operations of the Khalsa area which started in 1946, was completed in 1956. The Khalsa comprises an area of 1943 sq. miles out of which 327 sq. miles are reserved forests and hills. For facility of work, this tract was divided into 4 blocks as noted below :

Block A consisted of 164 villages with 323 sq. miles

Block B consisted of 337 villages with 610 sq. miles

Block C consisted of 472 villages with 600 sq. miles

Block D consisted of 354 villages with 410 sq. miles

The date of commencement and completion of different stages of work in the blocks were as under :

Name of the Block	Commencement of survey and record writing	Completion of survey and record writing	Commencement of attestation	Completion of attestation and draft publication	Assessment of rent	Final publication
(1)	(2)	(3)	(4)	(5)	(6)	(7)
A	.. 20-1-1947	12-10-1947	4-1-1948	8-9-1948	26-1-1953	9-10-1955
B	.. 1-1-1948	30-7-1948	2-1-1949	19-10-1949	28-5-1953	20-10-1955
C	.. 4-1-1949	27-7-1949	2-2-1950	15-8-1950	30-7-1953	19-11-1955
D	.. 24-2-1950	28-6-1950	1-3-1951	8-6-1951	26-6-1955	20-1-1956

The ex-State  
Khalsa Area  
(1946-56)



Except in villages of Block 'D' in respect of which fresh traverse work by plane table was done for the first time, the old traverse stations of the last settlement (1922) were plotted out on the new square sheets, for the purpose of *kistwar* survey in this settlement. Detailed survey in the field was done on the procedure laid down in the Bihar and Orissa Survey and Settlement Manual and Technical Rules with necessary modifications to suit local conditions. The record-of-rights which included Khewat, Khatian, irrigation Khatian, Wazib-ul-arz and village maps were prepared with other important documents like Terju, plot index and the list of improvements. In this Settlement the same classification of soil, as adopted in the Settlement of 1922, has been adopted with slight changes in the factor of some classes. Lands have been classified as follows:

- |    |   |
|----|---|
| A. | (1) Bahal Kharipani<br>(2) Bhal Pani<br>(3) Bahal Khari<br>(4) Bahal Mamuli (Sadharan)  |
| B. | (5) Berna Kharipani<br>(6) Berna Pani<br>(7) Berna Khari<br>(8) Berna Mamuli (Sadharan) |
| C. | (9) Mal Kharipani<br>(10) Mal Pani<br>(11) Mal Khari<br>(12) Mal Mamuli (Sadharan)      |
| D. | (13) Barchha  |
| E. | (14) At Kachhar<br>(15) At Unhari<br>(16) At Khari<br>(17) At Mamuli (Sadharan)         |
| F. | (18) Bari Pani<br>(19) Bari Mamuli or orchard   |
| G. | (20) Private water reservoir  |

Assessment in this area is based on the soil unit system as adopted in the Sambalpur district. On the basis of crop experiments, the soil factors have been fixed. Villages have been classified into a number of groups homogenous on the basis of their relative advantages and unit rates were allotted to the village. With the intention of discouraging *podu chas* no occupancy right has been allowed to the tenants under such cultivation, but the rate of Re. 0-8-0 (Re. 0-50) per Kodki has been fixed for them in this settlement. The rent roll has been fixed at Rs. 4,92,022-7-0 (Rs. 4,92,022-44) as against Rs. 3,04,350-0-1 (Rs. 3,04,350-0½) fixed in the last settlement. The percentage of increase

over the assets of last settlement which comes to 62 per cent is due to improvement in classification and change in soil factors in 8 classes of lands and extension of cultivation. The rent in no case, except where there is increase in the area, has exceeded the previous rent by 100 per cent. Whatever increment in rent has been brought about is due to the rectification of the anomalies of the settlement of 1921-24 and the assessment of newly reclaimed lands.

The ex-Zamindaris of Kalahandi ex-State, excluding Lanjigarh (1963)

Under the authority of the notification issued by the Durbar of Kalahandi in 1946, the settlement operations in four of the ex-Zamindaris, viz., Kashipur (now in Koraput district), Karlapat, Mahulpatna, and Madanpur-Rampur (all in the Kalahandi district) were taken up. In the earlier settlements only the developed villages of these Zamindaris were regularly surveyed and the rest were summarily settled. For the first time, cadastral survey was done and maps prepared of all villages in this settlement. In continuation of the blocks in the Khalsa area, the areas under report were divided into the following blocks :

Block E	Plain portion of the Karlapat ex-Zamindari comprising of 52 sq. miles with 37 surveyed and 3 unsurveyed villages.
Block F	Mahulpatna ex-Zamindari comprising of 346 sq. miles with 65 surveyed and 96 unsurveyed villages.
*Block G	Kashipur ex-Zamindari and hill portion of Karlapat comprising of 728 sq. miles with 172 surveyed and 122 unsurveyed villages.
Block H	Madanpur-Rampur ex-Zamindari comprising 424 sq. miles with 184 surveyed and 122 unsurveyed villages.

The table given below shows the dates of commencement and completion of different stages of work in each block :

Name of the Block	Commencement of survey and record writing	Completion of survey and record writing	Commencement of attestation	Commencement of attestation and draft publication	Last announcement of rent	Final publication
(1)	(1)	(3)	(4)	(5)	(6)	(7)
E ..	16-2-1953	16-6-1953	10-1-1954	26-3-1954	25-2-1961	10-6-1962
F ..	4-12-1953	12-6-1954	10-1-1955	29-6-1955	25-2-1961	24-2-1962
G ..	11-12-1954	18-6-1955	5-1-1956	27-6-1956	15-3-1961	29-6-1962
H ..	3-1-1956	23-6-1956	1-1-1957	26-6-1957	28-4-1961	16-6-1962

\* The area of Kashipur (now in the Koraput district) which is 532 sq. miles is to be excluded.

During the settlement operation, the procedure as laid down in the Bihar and Orissa Survey and Settlement Manual and the Technical Rules with necessary modifications to suit local conditions were followed. In the surveyed villages the old traverse stations of the last settlement were plotted out on the new square sheets with the help of tracing glass and they were checked up on the spot before detailed survey was taken up. In the unsurveyed *mauzas* traverse had to be undertaken by means of plane table for the first time. The areas under cultivation with ploughs only were surveyed and the hill slopes under *podu* cultivation were not surveyed at all. The classification of land approved for the Khalsa area was adopted for these areas. Paddy lands have been classified according to their situations into three main classes : Bahal, Berna and Mal ; each again subdivided according to the facilities of irrigation and natural supply of manure into four classes. The uplands or *at* have also been subdivided into four classes. Lands near house sites where vegetables and such other crops are grown are known as Bari. The sugarcane fields are known as Barchha. The Bari *kisam* has been subdivided into two classes, but Barchha has been left without any subdivisions. In this Settlement, the soil unit system of assessment has been employed. The record-of-rights including Khewat, Khatian, irrigation Khatian and village maps, have been prepared. The rate of Re. 0-8-0 (Re. 0.50) per *kodki* has been fixed in this settlement for lands under *podu* cultivation without any accrual of tenancy right. The actual revenue demand for the four ex-Zamindaris (including Kashipur of Koraput) in this settlement is fixed at Rs. 1,71,312.80 paise\* as against Rs. 60,249-2-8 (Rs. 60,249.16 paise) fixed in the last settlement. The increase comes to nearly 184 per cent over the demand of the previous settlement. The increase can not be considered as excessive as rents were very low during the ex-State period. Particular care has been taken to see that enhancement over the old rent does not exceed by more than 100 per cent where there has been no increase in the area of the holding. As mentioned earlier, the areas of Karlapat, Kashipur, Mahulpatna and Madanpur-Rampur ex-Zamindaris were 248, 532, 346 and 424 sq. miles respectively according to previous settlements. The corresponding areas as ascertained during the Settlement of 1963, are 248, 568, 315 and 445 sq. miles respectively.

The survey and settlement operations in the subdivision of Nawapara was completed in 1966. The entire ex-Zamindari area, for the purpose of settlement work, was designated as Block-I in continuation of the blocks formed in the Khalsa and the ex-Zamindari areas of the Kalahandi ex-State. The area was divided into 6 Kistwar and Khanapuri

Nawapara  
Subdivision  
(1956-66)

\* The rent of the Kashipur ex-Zamindari is fixed at Rs. 10,416.68 paise.

circles. Subsequently these circles were split up into 12 attestation camps. The work relating to final publication of record-of-rights and *patta* distribution was completed in the area (except one village) by January 1968.

The lands in this subdivision have been classified as Bahal, Berna, Mal, At, Barcha, Kachhar, Bagicha, Bari, Munda (including Kata, Bandha and Sagar) and Adi. Bahal, Berna and Mal lands are further subdivided into Kharipani, Khari, Pani and Mamuli whereas At is subdivided into Khari, Uuhari and Mamuli. Bari is subdivided as Bari Pani and Bari Mamuli. Villages of the subdivision have been divided into nine assessment groups. For the calculation of rent, the soil unit system has been adopted. The settlement covered 517 pre-surveyed villages, 105 Masahati villages and 20 enclaves. Out of the total areas of 1486 sq. miles of the Nawapara subdivision, 959.01 sq. miles constitute surveyed area and the balance of 526.99 sq. miles constitute reserved forest. The total demand has been fixed at Rs. 5,45,738.50 in this settlement as against Rs. 91,078 in the last settlement.

Lanjigarh  
Ex-Zamindari  
(1963-68)

The survey and settlement operations in the Lanjigarh ex-Zamindari area were continued for a period of five years up to 1968 and covered 264 revenue villages with an area of 75,823.08 acres. This is a revision settlement. The entire ex-Zamindari area was divided into two Kistwar-Khanapuri circles. Kistwar was completed towards April 1964 and Khanapuri towards middle of July 1964. The cadastral and Khanapuri recess work were completed on the 8th January, 1965. The two Kistwar and Khanapuri circles were split up into four Attestation camps. Excepting 32 villages, attestation of all other villages were completed by the end of July 1965 and camps were closed in August 1965. Out of the above 32 village one was included in the reserved forest and the rest 31 villages were attested during 1966. The work of the two rent camps sent to the area was completed in February 1967. The record-of-rights of the area was finally published and *pattas* distributed for all the 264 villages between the 8th and the 31st December, 1968.

The survey and settlement operations of the ex-Zamindari were carried out under the Orissa Survey and Settlement Act, 1958. All the lands in this settlement have been classified according to their situation into four broad classes viz., Bahal, Berna, Mal and At. The Bahal, Berna, and Mal have been further subdivided into four classes such as (i) Kaharipani, (ii) Khari, (iii) Pani and (iv) Mamuli according to the facilities of irrigation and supply of manures, but At lands have been subdivided into three classes such as (a) Khari, (b) Unhari and (iii) Mamuli. Besides, the classification also includes Barchha, Bagicha,

Kachhar and Bari lands. The Bari lands have been subdivided as Bari Pani and Bari Mamuli. For assessment of rent in this Settlement, villages have been classified into three groups taking into account the situation, communication facilities, fertility of land and liability to vicissitudes of season and deprecation by wild animals. On the land under *podu* cultivation, no assessment has been made. But the Dongarla Khasadas have been made over to the Collector for *kodki* assessment at the rate of Re. 0.50 per Kodki by the Tahsildar. The rent as per the last settlement in this *ex-Zamindari* was Rs. 18,025.39 whereas it has increased to Rs. 51,292.30 in this Settlement. The increase over the demand of the last settlement comes to 245 per cent which is mainly due to rise in the rates of rent following rise in prices after the last settlement.

Consequent on the abolition of the Thekadari system in the Nawapara subdivision and Gountiahi system in the Bhawanipatna and the Dharamgarh subdivisions, the entire district was divided into 26 Naib Tahsildar circles and collection of land revenue through the agency of Naib Tahsildar was introduced. The above arrangement of collection of land revenue was rather temporary pending an over-all reorganisation of the Tahsils which was ordered by the State Government in 1963. In order to ensure uniformity in analogy with the Khasmahal pattern the district has been divided into six Tahsils, viz., Bhawanipatna, Lanjigarh, Dharamgarh, Jayapatna, Nawapara and Khariar. There are two Tahsils in each subdivision. The subdivision of Bhawanipatna has been divided into Kalahandi and Lanjigarh Tahsils with headquarters at Bhawanipatna and Madanpur respectively whereas the Tahsil of Dharamgarh and Jayapatna are under the Dharamgarh subdivision and the Tahsils of Nawapara and Khariar under the Nawapara subdivision. Each Tahsil has been divided into a number of revenue circles. Each of the circles which covers a number of villages has a Revenue Inspector, one Moharir and a peon. The Revenue Inspector collects land revenue and cesses etc. from his circle and deposits the same in the Tahsil office which again is deposited by the Tahsildar in the State Treasury. The Revenue Supervisors posted in the Tahsils look to the proper and correct maintenance of accounts in the Revenue Inspector circles.

The Collector is the head of the revenue administration of the district. He is assisted in the headquarters by one Additional District Magistrate and 12 other gazetted officers. Each of the three subdivisions is in charge of a Subdivisional Officer. As mentioned earlier, each subdivision is divided into two Tahsils under a Tahsildar. The district has 58 Revenue Inspectors posted in different Tahsils. The district comes under the Revenue Divisional Commissioner, Southern Division, with headquarters at Berhampur. The Member, Board of

Revenue, Orissa, Cuttack controls all the districts of the State. The Revenue Department of the State Secretariat, Bhubaneswar, frame policies for the smooth working of the revenue administration in the State.

From the 1st April, 1967 to the 31st March, 1976, the State Government abolished the land revenue in the entire State, and only cesses, miscellaneous revenue and loans were being collected through the Revenue Inspectors. The land revenue was reimposed on the 1st April, 1976 to be abolished again after a year. The Government have decided to collect the cess at the rate of 50 per cent of the land rent.

A statement given in the Appendix shows the demand, collection and balance of land revenue and cess in the district from 1972-73 to 1976-77.

Relationship  
between  
landlord and  
tenants

In the ex-state areas of the district, apart from the Zamindars in the Zamindaris, the Gountias were the landlords. Similarly in the Khariar ex-Zamindari, the Zamindar and the Thekadars were the landlords. These intermediaries were wielding considerable power over the tenants. R. K. Ramadhyani records in his settlement report that "in the past it was common for a ruler, a Zamindar or even a Thekadar, to levy any thing from the people at will for almost any purpose, so long as they were powerful enough to do so". The tenant was then considered as the hen laying golden eggs. Prevalence of Bethi and Begar and restriction of right in land left the tenants at the mercy of the village headmen. In the ex-State area, the village headmen had control over the Chowkidars and the Jhankars. They were authorised to distribute water from the irrigation sources and to lease out waste land for the purpose of cultivation. Besides, all transfers of land were used to be made through them. The result of all these powers was that the tenants had much to depend upon them, besides timely payment of land revenue.

After the abolition of Bethi and Begar in the twenties of this century, things started improving and spectacular changes came over after the merger of the areas with the Province of Orissa. All intermediary interests were abolished and tenants got better rights in their holdings. No landlord exists in the district at present and all the tenants have been brought under the State Government. The relation between the State and the raiyat is cordial.

LAND  
REFORMS

There was no codified revenue law for the guidance of the Revenue Courts in the ex-State of Kalahandi. The Central Provinces Land Revenue Act and the Central Provinces Tenancy Act were followed in some cases. Mostly the Gounti *patta* issued in the settlements,

and customs and practices played an important role in the revenue administration of the area. During the ex-Durbar regime the tenancies including the occupancy tenancies were not transferable. Status of land were many. There also existed intermediary tenures and service Jagirs in large numbers. There were private lands of the ruler and his kinsmen, maintenance grants, grants made for religious purposes and for religious institutions. The Gountias, as the village headmen, were wielding considerable power over the raiyats. This, at times, led to a lot of abuses. The need for land reforms was, therefore, equally imperative as in other feudatory States of Orissa. The solution came with the merger of the ex-State with the Province of Orissa in 1948.

After the merger of the States, two orders were issued, one by the Central Government and the other by the State Government. The Central Government issued the Orissa States (Application of Laws) Order, 1948, applying a number of enactments on the subjects included in the Central List to the ex-State areas. Likewise, in the Administration of Orissa States Order, 1948, issued by the Government of Orissa not only a number of enactments were extended to the ex-State area but also it was clarified in para 4 of the Order that any provision of any law in force in the ex-State which was repugnant to any provision of any of the extended enactments would cease to have effect to the extent of its repugnancy. For the first time, the Administration of Orissa States Order, 1948, granted total security of tenure to occupancy tenants in the ex-State area. Even a Sukhbasi was not excluded from it. Under the provisions of the Order, the occupancy tenant got the right to freely transfer his holding, to enjoy all kinds of trees standing thereon, to use the land comprised in the holding in any manner which did not materially impair the value of the land or render it unfit for the purposes of tenancy, to presume that the rent for the time being payable by him was fair and equitable until the contrary was proved.

The Order further provided that (a) where rent of occupancy tenant was payable in cash, it could not be enhanced except in accordance with the tenancy laws in force in the State concerned, (b) an occupancy tenant could not be ejected from his land except in execution of a decree for ejection, (c) the interest of an occupancy tenant in his holding was transferable by inheritance of survivorship in accordance with his personal law, (d) a Sukhabasi should be entitled to the right of occupancy tenant over his homestead notwithstanding anything in any law or custom to the contrary. In the said Order, however, restriction was imposed in free transfer of holding by a raiyat of aboriginal tribes to a member of non-aboriginal tribes. In such case the condition was to obtain the previous permission of the Subdivisional Magistrate.

After passing of the Orissa Merged States (Laws) Act, 1950 in March 1950, the tenants and Jagir holders in the ex-State area acquired better rights in land. Due to the enactment of this Act, the liability of a person holding service tenure either under the ruler or any member of his family to render service for the use and occupation thereof ceased and he got the right of occupancy on his service holding on payment of fair and equitable rent. Further, the holder of private land of the ruler acquired occupancy right on it on payment of fair and equitable rent. Those who could not avail of the benefit provided in the above Act have been subsequently treated as raiyats in respect of the lands held by them by the operation of the provisions of Section 4 (1) (G) of the Orissa Land Reforms Act, 1960.

As mentioned earlier, in the ex-Zamindari of Khariar, the Central Provinces Land Revenue Act and the Central Provinces Tenancy Act were in force. The tenants there had no right either to transfer their lands or enjoy the trees, even though it was under the British rule all along. In this estate, like other parts of the district, there also existed a number of Maufis and Jagirs.

The Orissa Act 15 was passed in 1953, in which the Central Provinces Tenancy Act, 1920, was amended. It was provided in this amending Act that an occupancy tenant would be free to sub-let his holding or any portion thereof for one agricultural year. The occupancy tenant also acquired the right of transfer of his holding or portion thereof by sale, mortgage, gift, bequest or otherwise to a *bonafide* agriculturist. In case of occupancy tenant belonging to the Scheduled Tribes, free right of transfer of holding was restricted to another Scheduled Tribes member only. The Act was further amended in 1958 to allow the occupancy tenant's right to plant, fell, propagate lac on; and enjoy the flowers, fruits and other products of; and utilise or dispose of the timber of trees on his land. With these amendments, the occupancy tenants of the Nawapara subdivision got all the rights which occupancy raiyats of other areas of the State had been enjoying for a long time.

Abolition of  
Estates

A further step on the development of land reforms was the enactment of the Orissa Estates Abolition Act, 1951. By the passing of this important legislation which provides for the abolition of all kinds of intermediary interests, the age-old barrier between the State and the raiyats was demolished and they were brought in direct contact with each



other. The Act also provides for the vesting of all non-raiyati lands of the vested estates in the Government, settlement of homesteads and agricultural lands in Rhas possession of the ex-intermediaries on the date of vesting with them on fair and equitable rent and Jagir lands with personal service tenure holders on similar assessment. The four Zamindaris of the ex-State of Kalahandi and the estate of Khariar were vested in the State of Orissa free from all encumbrances with effect from the 27th November, 1952. After the abolition of the Zamindari system, the Jagir lands of the personal service tenure holders came under the perview of Section 8 (3) of the Estates Abolition Act, 1951. Accordingly proceedings were drawn up and the personal service tenure holders were discharged from the condition of personal service. Jagir lands in their possession were settled with them after the realisation of back-rent from the date of vesting.

Since the enactment of the above Act, a number of amendments have been made in it with a view to make the administration of the Act easy and convenient for all concerned and to ensure expeditious and effective disposal of business. In 1963, an important amendment was made in the Orissa Estates Abolition Act for the protection of trust estates from vesting by inserting Chapter II-A in the Act. The Orissa Land Revenue (Abolition) Act was passed in 1970 by which the land revenue payable by raiyats and tenants was abolished. But this exception was not available to the raiyats and tenants of the estate areas including those declared as trust estates and excluded from the perview of vesting. In this background the Estates Abolition Act was further amended in 1970. Chapter II-A of the Act which was inserted by the Amendment Act of 1963 was repealed by the Amendment Act of 1970. The repeal did not, however, affect the estates already declared as trust estates or those whose claims for such declaration was pending before the Tribunal for adjudication on the date of its commencement. The new amendment provides a proviso to subsection (3) of Section 8, by which the personal service Jagir holders under an intermediary of a trust estate which is vested on or after the date of coming into force of the Orissa Estate Abolition (Amendment) Act, 1970 will not be discharged from the conditions of service. The Jagir holders will continue to render service even though the trust estates is vested.

For carrying out efficiently the purpose of trust estates and to ensure proper performance of traditional rites and rituals in the religious institutions after the vesting of the trust estates, it is considered necessary that trust estate may retain so much of the waste land and such of the tanks in the possession of the intermediary which were being exclusively used for religious purposes on the date of vesting,

and that any land or building (being part of the trust estate) vested in the Government may be settled in certain circumstances with the person who immediately before such vesting was an intermediary in respect of such land or building. To achieve the above objectives, the Orissa Estates Abolition Act has been further amended in 1974.

After the merger of the State and the abolition of the Zamindaris, the pattern of and emphasis in the revenue administration changed. The Government decided to do away with the Gountias of the Bhawani-patna and Dharamgarh subdivisions and the Thekadars in the Nawapara subdivision. Accordingly, the Gounti system was abolished with effect from the 1st April, 1956. The Bhogra lands attached to the office of the Gountias were settled with occupancy right therein on fair and equitable rent in favour of the persons in actual possession as on the 1st May, 1955, subject to the reservation of a fraction of the Bhogra lands in favour of the Gram Panchayat.

Likewise the intermediary interests of all categories of Thekadars in the Nawapara subdivision, whether ordinary, protected, or *maufi*, were vested in the State Government on the 1st June, 1959. The 'Sir' lands in their Khas possession were retained by them on payment of fair and equitable rent as raiyats having occupancy right.

In a number of notifications issued by the Government from time to time all categories of intermediary interests including *maufi* grants have been abolished in the district. This has resulted in the general levelling of tenurial rights. So also different Jagirs existing in the district have been enfranchised and the Jagir lands settled *stittiban* on fair and equitable rent. When on the 1st May, 1965, the village police system was abolished in the district, the Jagir lands enjoyed by the village police like Chowkidar, Ganda and Jhankar etc. were vested in the State Government. The Jhankar etc. of the district, excepting those of the Nawapara subdivision, were allowed to retain 50 per cent of their Jagir lands, as in addition to assisting the Chowkidars in their duty, they also worshipped the village deity. The Jhankars etc. of Nawapara subdivision whose sole duty was to worship the village deity, were, however, allowed to retain their Jagirs intact.

Bhoodan

By the enactment of the Orissa Bhoodan Yagna Act in 1953, a new concept of land legislation was introduced in the State of Orissa. On the 1st January of the same year the Bhoodan work started in the district of Kalahandi. Up to the end of March 1977, the total extent of lands donated to the Bhoodan Yagna Samiti as Bhoodan and Gramdan gifts in the district were 6,985.43 acres and 18,369.11 acres respectively. There were 1924 declarations made for Bhoodan and

1,884 declarations for Gramdan. Out of the lands as mentioned above, nothing had been distributed as Bhoodan whereas 5287.56 acres of land with 844 declarations had been distributed as Gramdan gift. Out of the 56 Gramdan villages in the district, 18 were distributed. Total extent of the land for which 469 declarations with distribution list were filed before the Revenue Officer, was 4,991.79 acres. Land to the extent of 2,331.02 acres with 213 declarations and 6 Gramdan villages were confirmed and 2,203.6 acres of land with 218 declarations were rejected. 38 declarations with 457.71 acres of land were pending with the Revenue Officers for disposal. For the purchase of bullocks, reclamation of land etc. financial assistance to the extent of Rs. 69,915 was given to the grantees.

In 1960, a comprehensive legislation, known as the Orissa Land Reforms Act, was enacted to provide better rights for the weaker section of the tenantry and for the fixation of ceiling on the holdings of surplus land. The main objects of the Act are introduction of uniformity in land rights; conferment of better rights on temporary lessees, share croppers and under-tenants; conferment of occupancy right in homestead lands; settlement of disputes between landlords and tenants; protection of the Scheduled Tribes and the Scheduled Castes raiyats from illegal alienation of land, resumption of land for personal cultivation and determination of the non-resumable areas of the tenants; and ceiling fixation on land holdings. Several amendments have been made in the Act in 1965, 1967, 1969, 1970, 1973, 1974, 1975 and 1976.

The Orissa  
Land Re-  
forms Act

Chapter II of the Act deals with raiyats and tenants. In the category of raiyats are included, in addition to all the persons who had occupancy before the commencement of the Act, also persons entitled to acquire occupancy right under the Orissa Merged States (Laws) Act, 1950, and temporary lessees in personal cultivation of land in vested estates, and the persons in personal cultivation of land in respect of which they have been recorded as sub-tenants or under-tenants in the record-of-rights, provided they acquire occupancy right in their temporary lease-holds or under-tenancies, as the case may be, in the prescribed manner.

Under the above Chapter of the Act, the rights of the raiyats in their land are deemed to be permanent, heritable and transferable. Except the privileged raiyats and persons under disability, no body is allowed to sub-lease his holding to a tenant. In this Chapter it has also been provided to put a check on the alienation of land by the weaker section of the tenantry. According to the Act no transfer by a raiyat of any land settled with him for agricultural purpose under a permanent lease

from the Government will be valid, if such transfer is made within a period of ten years from the date of the settlement without obtaining previous permission in writing of the Revenue Officer. A raiyat is not liable for eviction except with due process of law. The Chapter further provides that after the commencement of the Act, every person who is a raiyat or a tenant in respect of any land, but has no permanent and heritable right in respect of the site on which his dwelling house or farm house stands, is deemed to be a raiyat in respect of the whole of such site or a portion thereof provided it does not exceed 1/5th of an acre. The conditions precedent are that he should have obtained permission for the construction of his house from the original landlord and built the house at his own expense.

The transfer of land by a Scheduled Castes or Scheduled Tribes raiyat made to a person not belonging to the Scheduled Castes or Scheduled Tribes, except with previous permission of the Revenue Officer, is made invalid and the registering authority have been prohibited to register any such document of transfer if it does not accompany a permission letter. In case of allotment of lands surrendered or abandoned by the Scheduled Tribes raiyats, preference has also been given to persons belonging to the Scheduled Tribes.

Chapter IV of the Act deals with ceiling fixation on land holdings which is applicable to the lands held by landlords as well as raiyats. No person shall hold land as landlord or raiyat under personal cultivation in excess of ceiling area equivalent of 10 standard acres, which means 10, 15, 30 and 45 acres of class I, class II, class III and class IV lands respectively. For the purpose of ceiling fixation the term person includes a company, family, association or other body or individual whether incorporated or not, and any institution capable of owning or holding property. If the number of members in a family exceeds five, the law permits an additional area to be included in the ceiling at the rate of two standard acres for each additional member in excess of five, subject to a maximum of 18 standard acres. Homestead lands or tanks with their embankments or both to the extent of three acres in the aggregate are excluded from the purview of the ceiling law.

The Act provides for the settlement of surplus land which vest in the Government as a result of the enforcement of the ceiling provisions in a defined order of priority. Seventy per cent of the lands are required to be settled with members belonging to the Scheduled Castes and the Scheduled Tribes in proportion to their respective population in the village in which the lands are situated, and the remaining lands with other persons. If, however, sufficient number of persons belonging

to the Scheduled Castes or Tribes are not available in the village or, being available, they are not willing to accept the settlement of land, so much of the land reserved for them may be settled with other persons. For the purpose of settlement the order of priority is prescribed as follows :

- (i) Co-operative farming societies formed by landless agricultural labourers,
- (ii) landless agricultural labourers of the village in which the land is situated or of any neighbouring village,
- (iii) ex-Service men or members of the Armed Forces of the Union, if they belong to the village in which the land is situated,
- (iv) raiyats who personally cultivate not more than one standard acre of contiguous land, and,
- (v) in the absence of persons belonging to any of the foregoing categories, any other person.

Chapter V of the Act provides for the administrative machinery for the implementation of the land reforms in the State. At the apex is the Land Commission which has been constituted to review the progress of land reforms from time to time and advise the Government in all matters relating to land reforms. The Commission comprises three official and four non-official members, the Land Reforms Commissioner being the Secretary, *ex-officio*. Similarly committees have been set up at the district and the Revenue Inspector level. These committees have been formed both with official and non-official members. The committees have been set up as per the provisions of the Act.

In the district, 10,808 cases have been instituted under Section 22 of the Act up to the end of December 1976, out of which 10,691 cases have been disposed of including 6,011 cases where permission have been accorded to the members of the Scheduled Castes or the Scheduled Tribes to transfer their lands. Further 1,340 cases have been instituted under Section 23 of the Act in between the the 1st October, 1965 and the 31st December, 1976, out of which 1,124 cases have been disposed of including 512 cases where lands have been restored to the Scheduled Castes or the Scheduled Tribes transferors.

In the following table is given the number of cases instituted and disposed of by the Tahsildars of the district from the 1st October, 1965 to the 31st December, 1976, and the tenants benefited and the extent of land settled with them under different sections of the Orissa Land Reforms Act.

## KALAHANDI

Sections	Number of cases		Number of tenants/ raiylats and temporary lessees bene- fited	Extent of land settled	
	Instituted	Disposed of			
4(2)	..	204	201	125	132.39
4(5)	..	316	290	193	455.33
2(24)	..	2	2	Nil	Nil
9 (I-A)	..	62	41	59	9.44
15	..	1	1	Nil	Nil
8	..	5	5	Nil	Nil
19 (1) (c)	..	358	345	599	8063.23
22-A	..	1	Nil	Nil	Nil
26 (2)	..	13	13	Nil	Nil
35	..	1,224	1,224	15	23.67
36-A	..	450	320	87	175.00

The position showing the implementation of Chapter IV (ceiling provisions) of the Act up to the 31st December, 1976 is furnished below :

1. No. of surplus land owners filed return in time	..	109
2. No. of ceiling cases registered	..	4,072
3. No. of cases in which draft statements prepared	..	2,377
4. No. of cases in which draft statements confirmed	..	1,103
5. Surplus area involved	..	Ac. 31,912.57
6. No. of statements finally published	..	1,001
7. Surplus area involved in the finally published statements	..	Ac. 23,457.42
8. Surplus area vested in the Government	..	Ac. 23,457.42
9. No. of ceiling cases dropped	..	2,940
10. Surplus area taken over possession	..	Ac. 13,222.09
11. Surplus area distributed to—		
(i) Scheduled Castes	..	2,092
(ii) Scheduled Tribes	..	2,184
(iii) Others	..	1,791
		6,067
	..	Ac. 11,269.60
12. Surplus area demarcated and possession delivered	..	Ac. 11,235.02

As a measure to afford economic benefit to the landless poor people, 18,163·39 acres of Government land were distributed in 1975·76. Of the total land, 18,021·54 acres were distributed for agricultural purposes among 7,633 beneficiaries and 141·85 acres were distributed among 3,254 beneficiaries for construction of houses. The number of beneficiaries comprising the Scheduled Castes, the Scheduled Tribes and others, and the area settled in respect of them, are given below :

	Number of beneficiaries of agricultural land	Area settled (in acres)
Scheduled Castes	2,326	6,133·60
Scheduled Tribes	3,149	8,447·78
Others	2,158	3,440·16
Sites for houses :		
Scheduled Castes	1,126	45·76
Scheduled Tribes	1,144	45·25
Others	984	49·84

Consolidation operation has not yet started in the district.

Landless agricultural labourers in search of daily wages are available in large numbers in the rural areas. This makes their wage rate pretty low. Field servants retained on yearly basis are known as Halias. Each Halia gets in lumpsum either in cash or in kind or in both. The casual agricultural labourers are generally engaged for six months in a year, i. e., from June to December. In other parts of the year, they mainly depend on forest for their livelihood. The wages paid to labourers vary in different parts of the district and change from time to time. The male labourers earn more than female labourers, so also a skilled labourer gets more than an unskilled labourer. In hilly areas the labourers get much lower wages. In rural areas the labourers are mainly paid in kinds. However, the economic condition of the agricultural labourers is not good in the district. With the implementation of various development schemes, the employment opportunity has considerably gone up now-a-days.

Rural wages  
and condi-  
tion of Agri-  
cultural La-  
bourers

More on the subject find mention in Chapter IX—Economic Trends.

Like other parts of the State, both the Government of India and the State Government realise revenue in this district from some other sources also. These include the revenue collected by the Central Government in the form of income-tax, Central excise and Central sales tax, and the revenue realised by the State from the sale of stamps and in imposing taxes on sales of goods and on excisable commodities.

ADMINISTRA-  
TION OF OTH-  
ER SOURCES  
OF REVENUE

CENTRAL  
Income Tax

The Income-tax Circle, Bhawanipatna, which was established on the 1st July, 1973, has jurisdiction over the district of Kalahandi, and the Rayagada and the Gunupur subdivisions of the Koraput district. The Circle is managed by one Income-tax Officer who, at the State level, is controlled by the Commissioner of Income-tax, Orissa, Bhubaneswar. The demand, arrears, collections and balance figures (in thousands of Rs.) of income-tax for the district from 1971-72 to 1975-76 are furnished below:

Year	Demand	Arrears	Reduction and collections	Balance
1971-72 ..	17,71	16,35	23,35	10,71
1972-73 ..	8,76	10,77	12,67	6,86
1973-74 ..	5,99	6,86	7,16	5,69
1974-75 ..	6,85	5,70	5,50	7,05
1975-76 ..	6,69	7,05	9,54	4,20

Central  
Excise

For the purpose of the Central excise administration, the district of Kalahandi has been placed under two Ranges, viz., the Bissamcuttack Range and the Bargarh Range, both functioning under the Sambalpur Division. The Bissamcuttack III Section which was established on the 1st July, 1976 under the Bissamcuttack Range covers the whole of the district of Kalahandi except the Nawapara subdivision. The Kantabanji Sector of the Bargarh Range which came into being in 1958 has jurisdiction over the Nawapara subdivision.

From the Central excise point of view, the Nawapara subdivision is a very uneconomical unit. It has neither tobacco cultivation nor any trade or factory. Practically no revenue is realised from this subdivision. The only importance is that the subdivision lies in the border of the State.

The Collector of Customs and Central Excise, Orissa, Bhubaneswar, controls the Central excise administration in the State.

The statement given below indicates the collection of Central excise revenue in the district for five years ending 1975-76 :

Commodity	..	1971-72 (Rs.)	1972-73 (Rs.)	1973-74 (Rs.)	1974-75 (Rs.)	1975-76 (Rs.)
Tobacco	..	10,445.30	16,751.10	22,850.60	21,598.21	1,37,477.00
Sugar (Khandsari)	..	1,172.02	Nil	Nil	Nil	Nil

Central Sales  
Tax

On behalf of the Government of India, the Commercial Tax Department of the State Government have been authorised under the Central Sales Tax Act, 1956, to assess and collect Central sales tax. In 1972-73, 1973-74, 1974-75, 1975-76 and 1976-77, the collections under this tax were Rs. 3.53 lakhs, Rs. 3.51 lakhs, Rs. 2.86 lakhs, Rs. 3.65 lakhs, and Rs. 4.63 lakhs respectively.



The excise administration of the Province of Orissa started functioning in the ex-State immediately after its merger in 1948. Since 1951, a full-time Superintendent has been posted at Bhawanipatna with jurisdiction over the entire district. The Superintendent is directly subordinate to the Collector of the district and is under the overall control of the Excise Commissioner who holds his office at Cuttack. By the end of 1977, three Inspectors, twelve Sub-Inspectors, seven Assistant Sub-Inspectors and fifty-two Excise Constables have been posted under him to look after the up-to-date collection of excise revenue, and to inspect excise drug shops and warehouses in their respective jurisdiction.

STATE  
Excise

In the following table is given the demand and collection figures of the excise revenue in the district from 1973-74 to 1976-77.

Year		Demand (Rs.)	Collection (including advance collection) (Rs.)	Remission (Rs.)
1973-74	..	18,72,961	22,07,497	..
1974-75	..	19,19,831	22,78,052	..
1975-76	..	20,22,993	24,03,503	1,535
1976-77	..	23,11,502	27,13,312	..

Administration of Commercial Taxes which includes sales tax, agricultural income-tax, motor spirit tax, entertainment tax, etc., in the district is done through the Commercial Tax Officer, Kalahandi Circle, Bhawanipatna. He works under the overall control of the Commissioner of Commercial Taxes, Orissa, whose headquarters is at Cuttack. Initially in 1951, an assessment unit, entrusted mainly with the work of assessment of taxes, was created at Bhawanipatna. Since the 1st April, 1962, this unit has been converted into a full-fledged circle office with jurisdiction over the district.

Commercial  
Taxes

The statement given below shows the collection position (in lakhs of rupees) of different taxes from 1972-73 to 1976-77.

Acts		1972-73	1973-74	1974-75	1975-76	1976-77
Orissa Sales Tax	..	28.23	45.35	32.64	72.34	47.93
Motor Spirit Tax	..	3.74	3.37	3.25	3.58	4.17
Entertainment Tax	..	0.71	0.60	0.70	0.81	2.71
Agricultural Income-tax	..	0.69	0.66	0.41	0.67	0.66
Other Taxes	..	0.74	..	..	..	..

## Registration

The Additional District Magistrate is the *ex-officio* District Registrar. He is assisted by a District Sub-Registrar whose headquarters has been fixed at Bhawanipatna. There are altogether five sub-districts, viz., Bhawanipatna, Dharamgarh, Nawapara, Jayapatna and Madanpur-Rampur. The first three sub-districts which were established on the 1st November, 1949, are held by the departmental officers. The sub-districts at Jayapatna and Madanpur-Rampur were opened on the 1st June, 1965 and the 1st February, 1974 respectively. The two sub-districts are held by the Tahsildars of concerned Tahsils who function as *ex-officio* Sub-Registrars. The Inspector of Registration, Berhampur, inspects the registration establishments of the district. At the district level the District Registrar and District Sub-Registrar supervise the registration work of the sub-districts. The incomes from Registration Department in the district in 1972-73, 1973-74, 1974-75, 1975-76 and 1976-77 were Rs. 2,13,363.95, Rs. 1,47,399.00, Rs. 1,81,138.05, Rs. 2,16,051.00, and Rs. 2,31,517.25 respectively.

## Stamps

The State Government also collect revenue from the sale proceeds of both judicial and non-judicial stamps.

In the following table is given the stamps revenue realised during five years ending 1976-77.

Year		Non-judicial (Rs.)	Judicial (Rs.)
1972-73	..	7,79,444.70	1,34,315.18
1973-74	..	6,48,294.15	1,27,882.20
1974-75	..	6,26,701.90	1,68,971.10
1975-76	..	7,11,421.20	1,54,859.22
1976-77	..	5,81,841.95	2,03,056.00

APPENDIX  
Statement showing Demand, Collection and Balance of Land Revenue, Cess for the period from 1972-73 to 1976-77 in respect of Kalahandi district

Year	DEMAND			COLLECTION			BALANCE		
	Arrear (Rs.)	Current (Rs.)	Total (Rs.)	Arrear (Rs.)	Current (Rs.)	Total (Rs.)	Arrear (Rs.)	Current (Rs.)	Total (Rs.)
	LAND REVENUE								
1972-73	90,611	28,234	1,18,845	22,330	11,862	34,192	68,281	16,372	84,653
1973-74	1,18,647	28,464	1,47,111	33,963	15,468	49,431	84,684	12,996	97,680
1974-75	1,69,356	29,155	1,98,511	50,261	13,463	63,724	1,19,095	15,692	1,34,787
1975-76	1,48,701	30,233	1,78,934	83,983	20,514	1,04,497	64,718	9,719	74,437
1976-77	1,21,447	12,80,166	14,01,613	58,660	10,07,651	10,66,311	62,787	2,72,515	3,35,302
	CESS								
1972-73	1,32,899	4,79,013	6,11,912	61,020	3,97,403	4,58,423	71,879	81,610	1,53,489
1973-74	1,70,117	4,80,719	6,50,836	90,590	4,11,512	5,02,102	79,527	69,207	1,48,734
1974-75	1,78,013	4,86,876	6,64,889	75,261	4,05,442	4,80,703	1,02,752	81,434	1,84,186
1975-76	8,77,066	6,37,050	15,14,116	6,71,824	5,42,518	12,14,342	2,05,242	94,532	2,99,774
1976-77	3,92,778	3,13,048	7,05,826	1,84,888	2,50,730	4,35,618	2,07,890	62,318	2,70,208