

CHAPTER XI

REVENUE ADMINISTRATION

138. History of Revenue Administration

Balangir district which came into existence in 1948 was carved out of the Eastern States Agency by combining two former States, namely—Patna and Sonepur excepting Panchara ex-Zamindari area of Sonepur ex-State, which has been included in Manmunda Police Station of Baudh-Khondmals district. The early political history and territorial position of these two ex-States shaped the revenue administration and each of these two ex-States was governed by different sets of Revenue laws.

The ex-States of Patna and Sonepur along with two other ex-States formerly formed a group known as Sambalpur Garhjats and they became tributaries under the Marathas of Nagpur in 1755 A. D. They were ceded to the British Government by the Treaty of 1803 with Raghuji Bhonsla but were restored to Marathas in 1806 and in 1818 were again reverted to the British Government. They were under control of Bengal Government till 1861 and were thereafter included in the Central Provinces. In October, 1905, they were transferred from the Central Provinces, and were included in the Orissa Division. Simultaneously with the formation of Orissa Division which included 24 Oriya-speaking ex-States, a Political Agent was appointed for the first time on the 16th October, 1905 to assist the Chiefs.

The Revenue system of both the ex-States which differed widely in details is separately dealt with below:—

139. Patna ex-State

The main subdivisions of the ex-States were (1) Khalsa or directly administered country and two estates held by the relations of the Maharaja, viz., Jarasingha and Agalpur, (2) five hereditary estates held chiefly by Gond Thakurs, viz. Atgan, Loisinga, Pandrapani, Balbuka and Mandal, (3) five Binjhal estates held by Binjhal Chiefs—a race of valiant aborigines, viz. Remud, Nandupala, Bhanpur, Khaprakhol and Khuripani, (4) five Garhtiahs or clusters of villages, the revenues of which were set apart for the maintenance of bodies of police each under a Garhtia, (5) nine Khond Mahals, viz., Bangomunda, Budbudka, Luwa, Haldi, Talgahaka, Lapher Pahar, Saintala, Tupa and Upargahaka.

During the 19th century, the Land Revenue Administration of the ex-State was being carried on by leasing out the village to the highest bidders who were later known as Gauntias.

The term of lease was for four years. There was no certainty of tenures, no right was conferred on the raiyat over the land and he could be ejected at the will of the Gauntia. There was no alteration of rent from one lease to another, but an increase was effected on the nazarana paid by the Gauntia. The village assessment of malguzari was distributed on all rayati lands including those held by the Gauntia as a rayat. For the purpose of realising the respective shares, the tenants' lands were divided into a definite number of divisions, locally called *Karia* representing sixteen annas, *Bhagua* representing eight annas, *balita*, *gur or salati* representing four annas, *nalita* two annas and *lita* one anna. These divisions were made taking into consideration the position and produce and not the size of the land. Such a system existed throughout the ex-State and in case of revision, there was no difficulty in apportionment. The nazarana paid by Gauntia was recovered in part from the tenants according to their holdings. The Gauntia enjoyed all the *bhogra* lands rent free in return for the nazarana paid by him. The tenant was ignorant about the rent he had to pay. For this, he had to take the word of the Gauntia. Such a state of ignorance in most of the cases was becoming a source of profit to the Gauntia. In addition, large number of miscellaneous cesses had to be paid. For every 15 or 30 villages a Tandakar was appointed whose business was supposed to keep the peace in those villages. He, however, made a regular source of profit out of all the crimes of the area.

On the occasion of a marriage in the Ruler's family, a contribution called *Haldiapati* was levied on all the villages to cover the expenses of the marriage. Contributions seem to have been levied for the purchase of horses and elephants and on visits of very important persons. Another feature of the revenue administration that prevailed was that the tenant had to lend to his *Gauntia* the services of all his ploughs for a day and two labourers with sickles for a day. Similarly when the *Gauntia* sent the *Kerchaul* to the Chief, the cartmen were being detailed for a day or two for bringing fire-wood, timber, grass for the annual repairs of the Chief's house. The tenants were bound to do any other *Beggar* (unpaid labour) imposed on them.

Such a state of affairs in the revenue administration of this ex-State existed up to 1871, when a new settlement was made under British administration. The total collection of the land revenue and cess just before the British administration amounted to (a) revenue Rs. 8,792 (b) cash cess and dues Rs. 1,479, and (c) such other payment in kind.

In 1871 a summary enquiry was made and leases were given to the Gauntia who in return had to sign *kabuliyats*—a new introduction in the history of Revenue administration of the ex-State. The demand of cess

from tenants was amalgamated with the rent. Though changes were made in the grant of leases and in the collection of demand, the instalments continued as before payable on Asadha Purnima, Kartika Purnima and Phalgun Purnima. A new cess called the School cess was imposed in 1872. The land revenue and rental demand continued to be identical, the Gauntia enjoying his Bhogra lands rent free and appropriating the rents of new tenants on new lands. Under the new settlement the total demand which included payment from Zamindaris was Rs. 22,200 as land revenue and Rs. 1,471 as school cess. This settlement was made for five years from 1871—75.

As it was found that in the Kondhan tracts cultivations had at least doubled everywhere and the heads of villages were obtaining more than double their formal revenue from tenants, a fresh rent settlement was conducted in 1876 under the supervision of Captain Bowie, the then Deputy Commissioner of Sambalpur, who had also made the former settlement. In this settlement which was in force for five years, the Gauntia and tenants, as before, were left to themselves to apportion the increased demand and the authorities did not interfere. This time total land revenue demand increased to Rs. 37,398 and school cess to Rs. 2,190.

The next settlement was conducted in 1885 by Berry. The lump payment of nazarana had become a hardship to the Gauntia who usually was compelled to borrow in order to meet his obligation to State. So during this settlement, the question of nazarana was given much importance and it was met by assessing *bhogra* lands to an annual payment not exceeding half its rental value. During this settlement also *Chhirol* lands, which included (a) lands newly broken up by Gauntia and leased to a tenant the rent being enjoyed by the Gauntia himself, (b) lands brought under cultivation by tenants and enjoyed by them rent free for first three years and subsequently paying rent to Gauntia, and (c) land formerly abandoned by a tenant and cultivated for a time by Gauntia and again leased by him, were assessed at a lenient rate as the assessment was an innovation.

In the year 1895-96, a regular settlement was made under the supervision of Shri Sahani. The better cultivated areas of State, Aungar Saranda and Patnagarh were regularly surveyed by plane table. In the western portion of the State called Binjhalty, where there were practically only patches of cultivation in the midst of jungle, the survey was on masahat system which found the area of a field in a rough and ready manner by taking its length and average breadth. The other details of the settlement were those adopted in the British districts of Central Provinces. Maps were prepared, the Khasra was written and from it the Jamabandi was made. The soil was divided according to position

into or High land, Mal or high embanked land, Berna or low land and Bahal or lowest lying land where the water-supply was never deficient. These classes were again sub-divided into manured, irrigated, and ordinary. Rent was calculated by means of soil factors and unit rates. In determining the rate of rent the condition of the village was taken into consideration. During this settlement, the remuneration of Gountia was changed. He was given a "draw back" of 20 per cent and in some cases more of the whole village assets. The Gauntia was supposed to assign lands to the village servants like Ganda, Jhankar and Nariha as their remuneration for the services offered by them to the village. Tribal heads such as Umrah, etc., received remuneration in cash, the State taking from 50 per cent to 65 per cent of the assets; the Gountia paying the Umrah 80 per cent; the difference between these two items representing the remuneration of the Umrah. The demand of the settlement amounted to Rs. 76,900 as land revenue against the demand of Rs. 52,500 in 1895.

The next settlement of the State was carried out under the supervision of Kamal Lochan Pujhari as Settlement Officer. He began his work in 1903 and completed survey and settlement of Kondhan pargana, Khalsa area of Balangir subdivision and the Agalpur Estate. He also began the work in Patnagarh subdivision. He had not taken up survey and settlement work of the remaining 4 estates when he retired in 1915. After K. L. Pujhari, Shyam Sundar Das worked as Settlement Officer for about a year and was succeeded by Daitari Mishra. Daitari Mishra made revision settlement of Kondhan Pargana, khalsa area of Balangir subdivision and the Agalpur estate which had been completed by K. L. Pujhari and completed survey and settlement of Patnagarh subdivision. He also made regular survey and settlement of the Zamindari of Bangomunda, Loisinga and Atgan and the Kharposhdari of Jarasingha. He completed the settlement work of the entire State by the year 1919. Both Kamal Lochan Pujhari and Daitari Mishra carried out the survey and settlement work according to the system followed in the Central Provinces. In this settlement, there were 1,799 villages comprising 1,366,150 acres which included 8,15,964 acres of cultivated lands. The cultivated lands were further classified as Bahal—169,772 acres, Berna—90,566 acres, Malsaman—48,412 acres, Maltikra—7,021 acres, Bari—7,513 acres, Barcha—6,081 acres and At—4,86,596 acres. The Revenue and cess according to the settlement were Rs. 1,50,820 and Rs. 1,00,638-9-3 respectively.

The next Survey and Settlement operations commenced under the supervision of Satish Chandra Banarjee in the year 1932 and were completed in the year 1937. It was purely a revisional one. While the

previous Settlements were made according to the Central Province system, the settlement of 1932—37 was done according to the Bihar and Orissa Survey and Settlement Manual and Technical Rules. The classification of lands which were adopted during the settlement are similar to that adopted in the settlement completed in the year 1919. Paddy lands were classified according to their situation into 3 principal classes—Bahal, Berna and Malsaman each subdivided according to the facilities of irrigation and supply of manure into 4 classes. Bari lands were also similarly divided into 4 classes— Barchha or Sugar-cane fields were divided into 2 classes and At or Up lands were divided into 2 classes. The details are as follows:—

- | | | |
|-------------|----|--|
| 1. Bahal | .. | (a) Bahal Mamuli
(b) Bahal Khari
(c) Bahal Pani
(d) Bahal Kharipani |
| 2. Berna | .. | (a) Barna Mamuli
(b) Barna Khari
(c) Berna Pani
(d) Berna Kharipani |
| 3. Malsaman | .. | (a) Malsaman Mamuli
(b) Malsaman Khari
(c) Malsaman Pani
(d) Malsaman Kharipani |
| 4. At | .. | (a) At Mamuli
(b) At Khari |
| 5. Barchha | .. | (a) Barchha Mamuli
(b) Barchha Khari |
| 6. Bari | .. | (a) Bari Mamuli
(b) Bari Khari
(c) Bari Pani
(d) Bari Kharipani |

In this settlement, fruit gardens were taken as a separate class and recorded as 'Bagicha' while lands growing betel-leaves were also recorded separately as 'Pan-Baraj'. This was not done in the previous Settlement.

Uncultivated lands were recorded according to their proper classification, such as houses, roads, gochar lands, temples, cremation grounds, culturable waste lands, jungles, etc. An innovation made in this Settlement was that the waste lands were divided into 2 categories one category was recorded in the State Anabadi and the other in the Thieadar's Anabadi Khatas. The Thieadar could allot waste lands out of his Anabadi Khata for purpose of cultivation, whereas waste lands recorded in the State Anabadi Khata could not be reclaimed without the sanction of State.

There was no general enhancement of rent in comparison to the rent settlement of the 1919 settlement. As many as 615 crop cutting experiments were conducted and results justified a change in the scale only in respect of a few classes. Soil factors* adopted during the settlement operation concluded in the years 1919 and 1937 are as follows:—

Sl. No.	Classification of land	Soil factor adopted		
		1903—1919	1932—1937	
1	2	3	4	
1	Bahal Kharipani	..	24	25
2	Bahal Khari	..	20	20
3	Bahal Pani	..	20	20
4	Bahal Mamuli	..	18	18
5	Barna Kharipani	..	20	25
6	Barna Khari	..	18	18
7	Barna Pani	..	18	18
8	Barna Mamuli	..	16	16
9	Malsaman Kharipani	..	16	16
10	Malsaman Khari	..	14	14
11	Malsaman Pani	..	14	14
12	Malsaman Mamuli	..	8	10
13	Maltikra Khari	..	6	10
14	Maltikra Mamuli	..	4	5
15	Bari kharipani	..	25	50
16	Bari Khari	..	20	25
17	Bari Pani	..	20	25
18	Bari Mamuli	..	..	16
19	Barchha Khari	..	50	50
20	Barchha Mamuli	..	40	50
21	At Khari	..	5	10
22	At Mamuli	..	3	5

*Soil factor was being used to determine the rental pressure of holdings. After classification of lands, a figure is allotted to each of the soils to show its value in relation to the other soils. This is more or less the relative productivity of each class of land. In a word, soil unit has been defined as the “unit of relative value of different classes of land”.

By bringing about these changes in the scale of soil factors assigned to the different classes of lands the average rate of rent per acre came to as shown below :—

	Rs.	As.	P.
Bahal Kharipani	.. 1	2	3
Bhahal Khari	.. 0	14	7
Bahal Pani	.. 0	14	7
Bahal Mamuli	.. 0	13	1½
Berna Kharipani	.. 1	2	3
Berna Khari	.. 0	13	1½
Berna Pani	.. 0	13	1½
Berna Mamuli	.. 0	11	7½
Malsaman Kharipani	.. 0	11	7½
Malsaman Khari	.. 0	10	3
Malsaman Pani	.. 0	10	3
Malsaman Mamuli	.. 0	7	3½
Maltikra Khari	.. 0	7	3½
Maltikra Mamuli	.. 0	3	8
Bari Kharipani	.. 2	4	6
Bari Khari	.. 1	2	3
Bari Pani	.. 1	2	3
Bari Mamuli	.. 0	7	3½
Barchha	.. 2	4	6
At Khari	.. 0	7	3½
At Mamuli	.. 0	3	8

There was an overall increase of revenue by about 47 per cent in comparison to the settlement concluded in the year 1919. The previous assets amounted to Rs. 3,03,740-5-0 which increased to Rs. 4,45,383-14-0 (excluding the nazul assets) the net increase being Rs. 1,41,643-9-0. Out of this increase Rs. 50,321-4-0 was due to the change in the soil factor (16·6 per cent) and Rs. 70,359-1-0 was due to extension of cultivation (23·2 per cent). Also there was an increase of Rs. 20,963-4-0 (6·9 per cent) on account of resumption of excess service lands and of maufi lands that were found liable to resumption. The following tables represent the comparative statement of revenue demand for khalsa as also for different subdivisions :—

(i) Comparative Statement of Revenue Demand for Khalsa

Sl. No.	Payable by	Revenue assessed in 1903—1919 settlement	Revenue assessed in 1932—1937 settlement	Percentage of increase
1	Thicadars' Khalsa.	under 1,06,309-6-0	1,64,178-3-0	54
2	Umrahs' Khalsa.	under 28,805-10-0	48,290-0-0	68
		1,35,115-0-0	2,12,468-3-0	57

(ii) Comparative Statement of Revenue Demand for Different Sub-divisions

Sl. No.	Payable by	According to 1903—1919 settlement		According to 1932—1937 settlement	
		Revenue	Cesses	Revenue	Cesses
1	Balangir Subdivision.	67,057-5-0	55,273-2-6	1,16,549-4-0	94,402-3-0
2	Titilagarh Sub-division.	49,288-9-0	27,797-2-6	88,093-10-0	65,558-12-0
3	Patnagarh Sub-division.	34,474-2-0	17,568-4-3	59,691-5-0	40,957-2-6
Total ..		1,50,820-0-0	1,00,638-9-3	2,64,334-3-0	2,00,918-1-6

The total number of villages as ascertained during 1903—1919 settlement was 1799 which increased to 1804 including four Nazuls i.e., Balangir, Titilagarh, Kantabanji and Patnagarh. There was only one Nazul, namely, Balangir at the time of previous settlement. The details of the number of village are as follows :—

Khalsa	..	Direct under the State	..	794
		Under the Umrahs	..	384
Total			..	1,178

Under the Tenur Holders

Kharposhdar of Jarasingha	..	228
Kharposhdars of Agalpur	..	117
Zamindar of Bangomunda	..	151
Zamindar of Atgan	..	79
Zamindar of Loisinga	..	51

Total	..	626

Grand Total	..	1,804

The total area of the entire ex-State as ascertained during 1932—37 settlement is 2,540 square miles, the details of which are as follows :—

1. Total village areas	..	2,116 Sq. miles
2. Area of reserved and protected forests	..	420 Sq. miles
3. Area of the lands acquired by B. N. Rly. Co.		4 Sq. miles

Total	..	2,540 Sq. miles

The details of cultivated and uncultivated village area are as follows :—

Detail of village area (in acres)

Sl. No.	Name of Sub-division	Cultivated area		Uncultivated area		Total	
		In 1903--1919 Settlement	In 1932—1937 Settlement	In 1903—1919 Settlement	In 1932—1937 Settlement	In 1903—1919 Settlement	In 1932—1937 Settlement
1	Balangir..	303,630	328,343	197,865	171,198	501,495	499,541
2	Titilagarh	280,132	312,602	197,883	155,708	478,015	468,310
3	Patnagarh	232,202	272,261	154,384	114,157	386,640	386,418
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	Total..	815,964	913,206	550,286	441,063	1,366,150	1,354,269

The following important records were prepared during the 1932-37 settlement :—

1. Khewat
2. Khatian
3. Irrigation Khatian
4. Wazib-ul-arz. and
5. Thicadari and Umrahi Kabuliyat

1. *Khewat*—It was the record of proprietary interest of the village and gave a description of status of those who were entitled to receive rent from the intermediate tenure holders. It also contained the revenue payable by each Khewatdar of the area covered by each Khewat. The Patna State Sarkar was recorded as the sole proprietor and the Kharposhdars, Zamindars, Umrahs, Gartias and Maufidars were recorded as intermediate tenure-holders.

2. *Khatian*—It was the most important part of Record-of-Rights and contained a full description of the lands of the villages arranged holdingwise, particulars of khatadars, status, area and rent payable on each holding.

3. *Irrigation Khatian*—It contained detailed description of the lands irrigated from the state water reservoir as well as description of such water reservoir. It did not contain the entire irrigated area of the village because the lands irrigated from the wells as well as private reservoirs were not entered in this record.

4. *Wazib-ul-arz*—It was a detailed embodiment of the right and liabilities of the rayats and the Thicadars of the village concerned. It defined the status of Thicadar, the extent of his interest in the village and the mutual relationship between the rayats and Thicadars.

5. *Kabuliyats*—Kabuliyats executed by Umrahs and Thicadar embodied the conditions on which they held Umrahi and Thicadari Tenures.

Three copies of the Record-of-Rights were prepared during 1932-37 settlement. The State copy was consigned to the District Record Room, the Malik copy was supplied to the Thicadars of the villages concerned and the rayati copy was supplied to the rayats concerned. The five big tenure-holders i. e. Kharposhdar of Jarasingha and Agalpur and the Zamindars of Bangomunda, Atgan and Loisinga were supplied with a copy of khewat and Teriz which gave them all necessary information in regard to the villages in their tenure. The Umrahs were supplied with a copy of Kabuliyat executed by them and also a demand list of the revenue and cess payable by the Thicadars under them. The whole-village-maufidars were supplied with a copy of the khewat,

(iii) Land Tenure System—

(a) *Zamindars and Kharposhdars*—There were five big tenure holders in Patna ex-State. Two of them were related to Raj family and they were granted the tenures for their maintenance so they were known as Kharposhdars. They were the Kharposhdars of Jarasingha and Agalpur. The Kharposhdari tenure of Jarasingha was created by Maharaja Ram Chandra Singh Deo (1765 to 1820) for the maintenance of his second son Juraraj Singh. The Kharposhdari tenure of Agalpur was created in 1884 by Maharaja Bhupal Singh Deo for the maintenance of his six sons through his second wife. The zamindaris of Atgan, Bangomunda and Loisinga were created at different times for rewarding the fore-fathers of those Zamindar families who rendered valuable military services to the then Ruling Chiefs of Patna in subduing rebellions within the State and in resisting invasion from outside. The status of these tenures as well as the obligations, duties, rights and privileges were embodied in the Sanad granted by the Ruling Chiefs to the Kharposhdars and Zamindars. These tenures were impartible and resumable for breach of conditions laid down in the Sanad and liable to lapse in absence of direct heir in case of Kharposhdari and near-heir in case of Zamindari. Succession to these tenures was governed by the law of primogeniture subject to the approval of the Ruler. The Kharposhdars and zamindars has to attend the Ruler's Durbar and to perform such other duties as was imposed on them from time to time and were held responsible for the proper management of their estates. They had the right to collect and appropriate land revenue and cesses, revenue from country liquor, pounds and ferries subject to their control. They had to pay to the ex-State Takoli and cesses fixed from time to time. A comparative statement of Takoli payment of the Kharposhdars and Zamindars is given below :—

Comparative Statement of Takoli Payments of the Kharposhdars and zamindars

Name of Kharposhdars and Zamindars	Settlement 1903-1919			Settlement 1932-1937			Percentage of increase
	Total assets of the Estate	P. C. of assessment	Amount of Takoli	Total assets of the Estate	P. C. of assessment	Amount of Takoli	
1	2	3	4	5	6	7	8
Kharposhdar, Jarasingha.	Rs. 37,179	8.7	Rs. 3,230	Rs. 52,676	26.1	Rs. 13,750	326
Kharposhdar, Agalpur	10,879	9.9	2,060	31,452	26	8,177	297
Zamindar, Bangomunda	21,743	25	5,585	44,662	40	17,865	220
Zamindar, Loisinga	18,562	12.7	2,350	25,097	25	6,274	167
Zamindar, Atgan	19,631	12.2	2,400	25,623	12.6	5,800	142

McGavin, once the Dewan of the ex-State writes in his note on the tenures "what is of special interest is the incontestable proof that Loisingha, Atgaon and Bangmunda are not zamindaris, properly speaking at all, but jagir grants made by the Patna Chiefs on certain conditions and in return for certain services. It is true neither condition nor services are constant or well defined, and considering the times and circumstances in which they were granted, this is not to be wondered at."

Besides these big tenure-holders, there were also some petty tenure holders who were known as Umrahs and one of them, the tenure-holder of Sindhekala, was known as Gartia. There were 23 such petty tenure-holders direct under the state having 5 to 53 villages under them. There were also some Umrahs under the Zamindars and Kharposhdars.

The Zamindaris of Atgan and Bangomunda were resumed prior to merger. The Zamindari of Loisinga was vested in the State of Orissa as per Revenue Department notification No. 7007-29/52—R, dated the 27th November, 1952 and that of Agalpur and Jarasingha as per Revenue Department notifications No. 7008-E.A.-29/52-R, dated the 27th November 1952 and No. 7009-E.A.-29/52-R, dated the 27th November 1952, respectively. The Umrah tenures vested in the State of Orissa as per Revenue Department notifications No. 28430-E.A.-1/8-59-R, dated the 1st July 1959.

(b) *Genesis of Gauntia system*—The existence of headman in each village probably arose from the day jungles began to be cleared and villages settled by the early inhabitants. The earliest settler was naturally looked upon by the late settler with reverence and his word used to be given due weight. In course of time these village headmen were found to be men of responsibility, whom the Ruler made responsible for revenue of the village and as such, they were treated as Officers of the Ruler as time passed. The cultivators were expected to pay the revenue to him but from the point of view of the Rulers, it mattered little to them whether all the revenue had been collected or not. The Ruler on the other hand did not bother himself to know how the revenue was collected by the headmen. The headman was remunerated by land which was rent-free for his part in collection of revenue and maintenance of peace in the village.

(c) *Gaunti Tenures*—The Gauntias or the village headmen had no proprietary right in their villages and though they claimed the right of hereditary succession to their respective villages to be governed by law of primogeniture their claim had never been recognised. They

held on short-term lease and cases were not infrequent in which a Gauntia of long standing was ousted from his village to make room for a fresh one on consideration of Nazarana. Although no legal right of these thicadars over their respective villages was recognised by the ex-State Government, they had, according to the notion of the people, a strong moral claim to remain in possession so long as they paid the revenue assessed on their tenures. Thicadars and Gauntias were in the beginning identical. But later Thicadars who were given protected status became Gauntias.

Till the Land Revenue Act, 1940 came into force in the Ex-State, the Thicadars were holding the tenures under a Kabuliyat executed by them. The said Act defined them as persons who had accepted the assessments of the villages. The duties of Thicadars have been recorded in the the Wazib-ul-Arz and Thicadari Kabuliyat. The Thicadars were appointed for 15 years or till the next settlement. These persons were authorised to collect rent from the tenants and pay the same to the authorities. They were held responsible for the administration of village affairs. The remuneration paid to these tenure-holders was 20 per cent of the gross assets of their respective villages. But the bhogra lands in their possession were valued at ordinary rayati rates.

The tenures could be inherited only during the period of a settlement. The Thicadars had no right to transfer in any way their interest in the village in whole or in part. Only one person was eligible to inherit the Thica. Inheritance through female heir or even by an adoption was not banned. Co-sharers, as related in Wazib-ul-Arz (1937) had no right over village except bhogra lands. In the Land Revenue Act, 1940 this condition was replaced and provision were made to share bhogra by amicable settlement. Almost all Thicadars had their co-shares who by amicable arrangement with the Thicadars used to enjoy certain share of Bhogra lands till the existence of Thicadars. The ex-State Government did not recognise such amicable arrangements though Thicadar's right in sub-letting the lands was never disputed. But in such cases rayati rights did not accrue to the cosharers in such lands on the strength of the lease, whatever the period of lease may be.

Under the Kabuliyat, the Thicadars were to continue for a period of 15 years or till the next settlement. The period of 15 years expired on 1st April, 1950. As per orders contained in Revenue Department letter No. 14340 dated 19th December 1949, the Thicadari system in the ex-Patna State was abolished with effect from 1st April 1950 and the bhogra lands were settled in rayati tenancy with the Thicadars and their cosharers according to their possession as determined by Revenue Authorities. Bhogra conversion work in the Khalsa area was taken up in 1950 in the Umrahi area in 1951 and in the Kharposhdari and Zamindari area in 1953. The Gauntia as the village

headman was primarily responsible for the efficient village management; but after the abolition of the Gauntia system this responsibility was partly entrusted to the newly created Grama Panchayats and the Revenue authorities directly took charge of the Dharsas (village roads), Deraghars (Rest Houses) and the tanks and Katas only in matters of regulating irrigation from such sources.

(d) *Umrahs*—There was 22 Umrahi tenures in the Patna ex-State as ascertained during 1932-37 settlement. But such tenures were not constant as owing to default in payment or breach of conditions laid down in the Umrahi Kabuliyat certain Umrahs were ejected and new Umrahs were not necessarily appointed in their places. And again the Chief could create Umrahi tenures if felt necessary. The Umrahs were middle-men between the State and Thicadars and were similar to Thicadars in holding their tenures on a Kabuliyat for the period of the settlement. The Umrah was a Thicadar of at least one village in his circle. The Thicadars used to pay land revenue to the Umrah who deposited the same in the treasury. In villages where there were Sikimi Thicadars the land revenue was paid by the Sikimi Thicadar to the Asli Thicadar who in turn paid the same to the Umrah. The remuneration of Umrahs unlike that of Thicadars was not uniform but varied from 5 to 17 per cent of the total Thica Jama of the villages under them. In certain cases the Umrahs had lands recorded as bhogra villages (other than their Thicadar villages) under them. As per the terms of the Umrahi kabuliyat, the tenure could be transferred with the sanction of the State. The Umrah was responsible for the revenue of all the villages under him and had few duties to perform apart from payment of land revenue. The Umrah could not eject a Thicadar but could nominate one for a vacant post. In practice, the tenure could be surrendered although there is no such corresponding provision either in the kabuliyat or in the Land Revenue Act. The Umrahi tenures vested in the State of Orissa as per Revenue Department Notification No. 28430—E. A.-L-815-R., dated 1st July, 1959.

(e) *Maufi Tenures*—Maufi tenures were held either rent-free or on payment of quit-rent and were created by the ex-State for secular or religious services, for maintenance or as remuneration to some continuing service. An entire village or groups of villages or even a portion of a village or even a few plots could be given as maufi. There were following types of maufis in the ex-State.

- (a) Debottar Maufi ..
- (b) Brahmottar Maufi ..
- (c) Babuan maufi ..

- (d) Khorakposhak maufi (Bharanposhan maufi)
- (e) Sindur Tika maufi ..
- (f) Ardha Jama maufi ..
- (g) Mrutaha Panchaka Dan Maufi

All these maufis have been abolished as per Revenue Departments Notification No. 58745, dated the 7th September, 1965.

Besides, Jagirs were granted for various purposes and they were as follows —

- (i) Chaukidar Jagir
- (ii) Jhankar Jagir
- (iii) Nariha Jagir
- (iv) Negi Jagir.
- (v) Kamar Jagir
- (vi) Kumbhar Jagir
- (viii) Dhoba Jagir

According to Home Department Notification No. 5703-P., dated the 27th February, 1965 Chaukidari and Jhankar systems have been abolished from Balangir subdivision, with effect from 1st May, 1965 and according to Home Department Notification No. 12418-P., dated 5th May, 1965 these systems have been abolished from Patnagarh and Titilagarh subdivisions with effect from 1st July, 1965. Jagirs mentioned against serial (iii) to (viii) have been abolished with effect from the 30th March, 1963 in accordance with the Revenue Department Notification No. 20547 dated the 30th March, 1963.

A Jhankar in Balangir district functions both as a watchman and the village priest. His office is, therefore, partly affected by the Orissa Offices of Village Police (Abolition) Act of 1964 so far as he functions as the village watchman. According to the provisions of the aforesaid Act 50 per cent of the jagir lands held by the Jhankars ought to be retained as such because of the duties performed by them as the village priests. But immediately after the abolition of the Chowkidari and Jhankar system in the district, the Revenue field staff prepared a land schedule for the entire jagir lands held by the Chowkidars and Jhankars upon which settlement proceedings were initiated. Such an action by the Revenue staff gave rise to protest by the Jhankars and the Tahasildars after field enquiry in each case settled the entire Jagir lands of the Chowkidar and only half of the jagir land held by the Jhankars reserving the remaining 50 per cent of jagir to be enjoyed by the Jhankars in consideration of worship performed by them. In case where the recorded Jhankar is not performing the worship of the village deity either himself or through his legal heirs, another person of the same caste usually does the worship. So in such cases which are really very few, the district authorities have recorded the Jhankari lands in the name of the respective deity with a mention of the present priest in the remarks column of the Jamabandi.

(f) *Rayati Holdings*—“Tenant” (Rayat), as described in Patna State Tenancy Act, 1944, “means primarily a person who holds land for the purpose of cultivating it by himself or by members of his family or by hired servants and is or but for a special contract would be liable to pay rent or cesses for such land and includes also the successors-in-interest of such persons but not a farmer or Thicadar.” The Patna State Tenancy Act, 1944 classified the tenants (rayats) into six categories, namely —

- (a) Occupancy Tenant.
- (b) Ordinary Tenant.
- (c) Under Tenant.
- (d) Village Service Tenant.
- (e) Other Service Tenant.
- (g) Maufi Tenant.

No tenant had previously any right to transfer his lands by sale, gift or otherwise but under transfer rules framed in 1935, transfers by sale gift or mortgage, could be effected with the previous sanction of the State. When permission for transfer was applied under these rules a fee of 25 per cent of the consideration was levied if the transfer was by sale or gift. In case of sale, the State used to put it to auction to derive maximum price. No fee was levied on mortgages. Conditions regarding transfer, surrender and sub-lease of rayati holdings were embodied in the Wazib-ul-Arz. The Land Revenue Act which came into force in 1940 did not prescribe the rights of the rayats though it mentioned the liabilities and penalties. The incidences of various tenures were precisely embodied in the Patna State Tenancy Act, 1944 and the conditions regarding transfer of holding were narrated in the Rules under the Patna State Tenancy Act. The Administration of Orissa States Order, 1948 which came into force in Patna ex-State on 1st January 1948 provided that an occupancy tenant would be entitled to transfer his holdings freely without any ‘fee’ out of the consideration money subject to the restriction that no transfer of a holding from a member of an aboriginal tribe to a member of non-aboriginal tribe should be valid unless such transfer was made with the prior permission of the administration of the State Government. The aboriginal tribe was defined in the said order to mean any tribe that may from time to time be notified as such by the provincial Government for the purpose of the order. Those provisions were repeated in section 7 of the Orissa Merged States Laws Act, 1950. Since aboriginal tribe for the purpose was defined in Revenue Department Notification No. 24507R dated 22.5.62, the restrictions regarding transfer of rayati holding by aboriginal tribes remained inoperative till 22nd May, 1962.

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Although the term of 1932-37 settlement was fixed for 15 years, the next settlement operation which is the current one started in November, 1963. To begin with, Titilagarh subdivision was taken up under section 36 (i) (c) of the Orissa Survey and Settlement Act, 1958 (Act III of 1959) according to orders issued in Revenue Department Notification No. 56188.S-444-63/R. dated 26th September 1963 and operations are in progress. Settlement operations under section 36 (i) (c) of the O.S.&S. Act, 1958 (Act III of 1959) in Patnagarh subdivision were taken up from November, 1964 according to orders issued in Revenue Department Notification No. S-435/64-61600 R. dated 21st September 1964 and operations are in progress. Settlement operations are yet to commence in Balangir subdivision.

(g) *Collection of Rent and Cess*—The rents were realised in three instalments. The kists were in July, November and March. But towards the later part of the Darbar Administration there were only two kists. During the settlement of 1871 all payments in kind were converted to cash.

Besides land revenue, school cess was paid at the rate of two annas per rupee of rental. Dispensary cess was paid at the rate of two annas per rupee of rental. There were also patwari cess at the rate of one anna and rasad jama Cess at the rate of one anna per rupee of rental. All cesses have been consolidated at 25 percent of the rental except those which were levied as a tax or fee.

Arrears of land revenue were recovered by arrest and detention and by sale of movable or immovable property or by ejectment from the village, tenure or holdings.

140. Sonepur Ex-State

Sonepur ex-State comprised the present Sonepur Subdivision of Balangir district and 66 villages of Manmunda P. S. in Baudh subdivision of Baudh-Khondmals district formerly comprised in Panchaja ex-Zamindari. Although at one time the ex-States of Patna and Sonepur formed portion of what was then known as Sambalpur Garjats and Maharajas of Patna and Sonepur claim their descent from the powerful Chauhan rulers, yet the tenancy and land revenue laws of Patna and Sonepur ex-States differed widely in detail. In case of Patna ex-State several revenue laws were enacted and the rayats were given more concession particularly after 1932 i.e. the year when Maharaja Rajendra Narayan Singh Deo adorned the throne. But in case of Sonepur ex-State all revenue laws relating to land revenue and tenancy were embodied in 'Bhumibidhi' a document "hard to beat for its copious verbiage, repetition and consequent confusion". The Bhumibidhi was codified in 1907, modified in 1915 and brought up-to-date in 1939. The only State Land Revenue Code as the Bhumibidhi was, it contained no provision regarding Settlement.

Regarding the history of revenue administration in the ex-State of Sonapur it is recorded in the Feudatory States of Orissa that prior to 1887 bhogra lands of a village were put to quinquennial auction and the Thicadars deposited the amount in the State treasury in a lump sum. This system of quinquennial auction of bhogra lands, service lands of the lessee of the village, automatically conferred the right on the Thicadars or Gauntias to hold the village for 5 years. After 1887, the leases became annual and the Gauntias made annual payment for bhogra lands which was arrived at by dividing the amount assessed prior to 1887 by 5. This system enabled the Gauntias to reap the benefits of lands reclaimed afresh and brought under cultivation by tenants till there was settlement. The Gauntias were also empowered to reallow abandoned lands for which they used to receive Nazarana (succession fee) from the new occupiers. But the Gauntias were not allowed to sell or mortgage their villages or bhogra lands.

In the year 1893, Tryambak Rao Sathe, the then Dewan, made an attempt to measure lands by rod, measuring 20 links and roughly calculated the area of cultivated lands leaving aside the uncultivated lands. He also took steps for preparation of Khasra, Parcha, Jama-bandi etc., but he retired leaving the work incomplete. His successor Rai Saheb Dinabandhu Patnaik, who had previous experience in settlement work, took up the incomplete work of his predecessor and completed the same. For the first time rayatwari parchas showing extent of land in each khunti and jama thereof and assessment register showing dues of rayats and Gauntias were prepared. This settlement was completed in 1905 and the term of the settlement was fixed for 5 years.

In 1910, Rai Saheb Dinabandhu Patnaik, started regular Settlement as per Central Provinces system and for the first time villages were traversed and maps were prepared. Other connected papers and registers such as Khasara, Khatian, Rayati parcha, assessment register etc., were prepared. Settlement operations were not taken up throughout the state simultaneously, but were taken up in Khalsa and zamindari villages at different times and the operations seem to have been completed in 1905. Shortly before final publication, Rai Saheb Dinabandhu Patnaik expired and Kamal Lochan Pujhari, who held the post of Settlement Officer in the Patna ex-State, stepped into his shoes. Pujhari initiated the 3rd Settlement operations but expired before its completion and the operations were completed in 1937 under the supervision of P. Babu.

The ex-State of Sonapur merged with the State of Orissa in 1948 and the 4th Settlement operations were initiated in 1954 under the provisions of Bengal Survey Act, 1875 according to Revenue

Department notification No. 2506/LRS. dated the 29th November, 1954 under the supervision of Settlement Officer, Dhenkanal-Ganjam Major Settlement with headquarters at Cuttack. Subsequently the settlement operations were controlled by the Settlement Officer, Sambalpur Major Settlement with headquarters at Sambalpur from 1960. Preparation of Record-of-rights was done under a set of executive orders issued from time to time. Besides, Sonapur Bhumibidhi, which was the revenue law in force, was also followed. When settlement operations had reached attestation stage the areas were divided into two settlement zones, irrigated and unirrigated, as a portion of Sonapur subdivision came under the ayacut of Hirakud Canal system. 103 villages of Binka P. S. and 123 villages of Dugripali P. S. were comprised in the irrigated zone and the rest 819 villages of all the six police-stations of Sonapur subdivision including 65 villages of Manmunda P. S. (Panchara ex-Zamindari) in the unirrigated zone. De novo operation in respect of the villages of the irrigated zone was taken up as the canal irrigation vastly changed the classification of lands. Settlement operations came to an end in February 1965 when final publication of the Record-of-rights in respect of all the villages of irrigated zone was done and parcha distributed.

Since no settlement reports were written after completion of the first and second settlements details regarding procedure followed in respect of assessments of rent are not available. It appears that a few crop-cutting experiments were conducted during the first settlement. But during second settlement, a number of crop-cutting experiments were conducted in 3 consecutive years in about the three-fourth of the villages and the results of the crop-cutting experiments were as follows—

Classification of land	Yield per acre		
	Maund	Seer	Chhatak
1. Bahal land	.. 32	21	..
2. Berna land	.. 29	21	13
3. Mala land	.. 27	35	13

Since sufficient number of crop-cutting experiments were conducted during second settlement, no crop-cutting experiments appear to have been conducted during third settlement and the result of the crop-cutting experiments done during second settlement appear to have been taken into consideration while fixing of rent in the third settlement. The soil factors adopted during first and second settlements were the same. During the third settlement, soil factors of Bahal Kharipani Bahal Dofasali, Milkhari, Malapani and Atkharipani lands were

slightly increased taking into account the productivity of the land. A comparative statement showing the soil factors adopted for each classification of land is given below:—

Sl. No.	Description of the classification of land	Ist Settlement	2nd Settlement	3rd Settlement
(1)	(2)	(3)	(4)	(5)
1	Barchha	40	40	50
2	Bari	8	8	20
3	Bahal Kharipani (Dofasali).	..	26	30
4	Bahalpani (Dofasali)	..	22	24
5	Bahal kharipani ..	24	24	24
6	Bahalkhari ..	20	20	20
7	Bahalpani ..	20	20	20
8	Bahal Sadharan ..	18	18	18
9	Berna Kharipani ..	20	20	20
10	Bernakhari ..	18	18	18
11	Bernapani ..	18	18	18
12	Berna Sadharan ..	16	16	16
13	Mal Kharipani ..	16	16	16
14	Mal Khari ..	12	12	14
15	Malpani ..	12	12	14
16	Malsaman ..	8	10	10
17	Maltikira ..	..	6	6
18	At Kharipani ..	8	8	15
19	At Khari ..	5	5	5
20	At Sadharan ..	3	3	3

Soil factors and the average rate of rent adopted for different classifications of land both in unirrigated and irrigated zones during the 4th or the last settlement are as shown below:—

Sl. No.	Classification of land	Irrigated Zone	Unirrigated Zone	Average rate of rent per acre	
				Irrigated	Unirrigated
1	2	3	4	5	6
				Rs.	Rs.
1	Bahal Kharipani 1 Dofasali ..	39	..	5.34	..
2	Bahal Kharipani 2 Dofasali ..	30	..	4.11	..
3	Bahal Kharipani Dofasali ..	..	30	..	4.54
4	Bahal Kharipani ..	..	24	..	3.69
5	Bahalpani-1 Dofasali ..	33	..	4.53	..
6	Bahalpani-2 Dofasali ..	24	..	3.29	..
7	Bahal Kharipani-1 ..	27	..	3.73	..
8	Bahal Kharipani-2 ..	24	..	3.29	..
9	Bahalpani Dofasali ..	..	24	0.25	3.69
10	Bahalkhari ..	..	20	2.75	3.04
11	Bahalpani-1 ..	23	..	3.16	..
12	Bahalpani-2 ..	20	..	2.75	..
13	Bahalpani ..	..	20	..	3.04
14	Bahal Sadharan ..	18	18	2.47	2.73
15	Bahal Jalchar ..	18	..	2.47	..
16	Berna Kharipani-1 Dofasali ..	33	..	4.53	..
17	Berna Kharipani-2 Dofasali ..	27	..	3.73	..
18	Berna Kharipani ..	..	20	..	3.04
19	Bernapani-1 Dofasali ..	26	..	3.57	..
20	Bernapani-2 Dofasali ..	19	..	2.61	..
21	Berna Kharipani-1 ..	25	..	3.45	..
22	Berna Kharipani-2 ..	20	..	2.75	..

Sl. No.	Classification of land	Irrigated Zone	Unirrigated Zone	Average rate of rent per acre		
				Irrigated	Unirrigated	
1	2	3	4	5	6	
				Rs.	Rs.	
23	Bernakhari 1	..	18	18	2.47	2.73
24	Bernakhari-2	..	20	..	2.75	..
25	Bernapani	..	18	..	2.47	..
26	Bernapani	..	..	18	..	2.73
27	Berna Sadharan	..	16	16	2.20	2.42
28	Mal Kharipani-1 Dofasali	..	27	..	3.73	..
29	Mal Kharipani-2 Dofasali	..	23	..	3.16	..
30	Malkharipani	..	..	16	..	2.42
31	Malpani-1 Dofasali	..	21	..	2.88	..
32	Malpani-2 Dofasali	..	19	..	2.61	..
33	Mal Kharipani-1	..	21	..	2.88	..
34	Mal Kharipani 2	..	16	..	2.20	..
35	Malkhari	..	14	..	1.93	2.12
36	Malpani-1	..	18	..	2.47	..
37	Malpani-2	..	14	..	1.93	..
38	Malpani	..	..	14	..	2.12
39	Mal Sadharan	..	10	10	1.38	1.53
40	Maltikra	..	..	6	..	0.91
41	At Kharipani-1 Dofasali	..	22	..	3.02	..
42	At Kharipani-2 Dofasali	..	20	..	2.75	..
43	Atpani-1 Dofasali	..	18	..	2.47	..
44	Atpani-2 Dofasali	..	17	..	2.33	..
45	At Kharipani-1	..	17	..	2.33	..
46	At Kharipani 2	..	15	..	2.07	..
47	At Kharipani	..	..	15	..	2.29

Sl. No.	Classification of land	Irrigated Zone	Unirrigated Zone	Average rate of rent per acre		
				Irrigated	Unirrigated	
1	2	3	4	5	6	
48	Atkhari	..	5	5	0.70	0.78
49	At pani-1	..	8	..	1.10	..
50	At pani-2	..	5	..	0.70	..
51	At pani	..	..	5	..	0.78
52	At Unhari	..	8	..	1.10	..
53	At sadharan	..	3	3	0.42	0.46
54	Bari Kharipani-1	..	50	..	6.81	..
55	Bari Kharipani-2	..	45	..	6.18	..
56	Bari Kharipani	..	..	50	..	7.56
57	Baripani-1	..	22	..	3.02	..
58	Baripani-2	..	20	..	2.75	..
59	Barikhari	..	20	20	..	3.04
60	Baripani	..	..	20	..	3.04
61	Bari Sadharan	..	18	18	2.47	2.73
62	Barchhakhari	..	50	50	6.81	7.56
63	Barchha Sadharan	..	40	40	5.50	6.07
64	Ghara	..	18	18	2.47	2.73
65	Panbaraj	..	30	30	4.11	4.54
66	Bagayat-1	..	30	30	4.11	4.54
67	Bagayat-2	..	20	20	2.75	3.04
68	Bagayat-3	..	10	10	1.38	1.53
69	Kachhara	..	7	..	0.97	..
70	Puratan Patit	..	3	3	0.42	0.46
71	Bandha/Kata and Munda (Used for pisciculture).	..	20	20	2.75	3.04
72	Bandha/Kata and Munda (Not used for pisciculture).	..	10	10	1.38	1.53
73	Bandha/Kata and Munda (Not used for pisciculture and having easementary rights).	..	5	5	0.70	0.78

The land revenue demand in 1907-08 was Rs. 54,837 and was increased to Rs. 1,79,000 in 1939-40 and to Rs. 2,09,000 in 1944-45. The total land revenue as assessed during the fourth settlement is Rs. 5,09,321.27. The land revenue was usually collected in three instalments i.e., in January, March and July. But towards the later part of Durbar administration there were only two kists i.e. in January and March.

Kind rents continued to be collected till Sonepur ex-State was merged with the State of Orissa. Kind rents consisted of fodder for the elephants, ghee, goats and other miscellaneous article.

Total number of villages of the ex-State as ascertained during the first settlement was 787 which increased to 839 during the second settlement to 901 during the third settlement and to 1,045 including 66 villages of Manmunda P. S. in Baudh subdivision (Panchara ex-Zamindari) during the fourth settlement. The Orissa Survey and Settlement Act, 1958 (Act III of 1959) was extended to the ex-State excepting 259 villages (226 villages of irrigated zone and 33 villages of unirrigated zone) in notification No. 30290-R., dated the 13th May, 1964 issued in Revenue Departments and to the remaining villages excepting 37 villages (5 villages of irrigated zone and 32 villages of unirrigated zone) in notification No. 20213-S-95/66R., dated the 1st March, 1966 issued in Revenue Department.

The acreage of cultivated and waste lands as ascertained during different settlements is tabulated below :—

		Cultivated	Waste land
1. First Settlement	..	2,60,103.02	Not measured
2. Second Settlement	..	3,39,612.40	99,063.28
3. Third Settlement	..	3,47,040.54	{92,072.29
4. Fourth Settlement	..	3,37,016.739	1,69,130.256

(i) Land Tenure System

(a) *Zamindars*—Most important of the tenures in the ex-State were the 5 zamindaries, namely Rampur, Kamsara, Barpali, Sukha and Panchara. Besides, there were six other zamindaries consisting of one or two villages each. All the Zamindars were members of aboriginal races, such as Khonds and Binjhals. The zamindaris were created by the Rurler in return for military services and became heritable as matter of grace. Succession had to be recognised by Ruler on payment of *nazarana*. The Zamindars had to pay "*takoli*" (tribute) which was fixed by Rurler basing on actual income of Zamindars. *Takoli* was liable to revision at each settlement. At the first settlement *takoli*

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was fixed at a uniform percentage of 18 per cent. But in course of the two subsequent settlements, no uniformity appears to have been maintained and fixation of takoli at as high as 50 per cent was aimed at. After the third settlement, fixation of takoli varied from 33 per cent in case of Barpali to 50 per cent in case of Kamsara. Zamindars appointed Gautias within their respective jurisdictions, but such appointments were formally approved by the Ruler who charged *uzarana* from the new Gauntias. Dismissal of such Gauntias also required sanction of the Ruler. The Zamindars used to bear the cost of settlement. The Zamindars directly collected rent from their Khamar villages and could not lease out their home-farm or Khamar without sanction.

The following table shows the amount fixed as takoli on the five big Zamindaries during the first, second and third settlements.

		1st Settlement		2nd Settlement		3rd Settlement	
Sl. No.	Name of Zamindari	Income	Takoli	Income	Takoli	Income	Takoli
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Kamsara ..	6,506	1,200	15,734	7,000	18,250	2,900
2	Panchara ..	3,227	580	6,432	2,120	6,900	2,700
3	Barpali ..	6,685	1,250	8,683	3,077	10,609	3,550
4	Rampur ..	7,070	1,300	12,257	5,200	19,129	7,300
5	Sukha ..	4,865	900	8,300	2,900	11,238	4,600
Total ..		28,353	5,230	51,406	20,297	66,146	27,350

The principal statistics relating to these Zamindaries viz, Rampur Kamsara, Sukha, Barpali and Panchara for 1944-45 are tabulated below:—

Sl. No.	Name of Zamindari	No. of Villages	Annual demand		Gross real income during 1944-45		Payment to the Ruler in shape of Takoli, Education Cess, Police contribution	
1	2	3	4	5	6	7	8	
			Rs.	As.	Rs.	As.	Rs.	As.
1	Rampur ..	66	19,193	7 0	27,410	15 5	10,094	0 0
2	Kamsara ..	133	18,733	4 0	20,584	1 10	12,404	12 0
3	Sukha ..	34	11,271	11 0	10,999	0 1	6,742	0 0
4	Barpali ..	34	10,767	4 0	17,644	0 8	5,228	0 0
5	Panchara ..	53	9,233	12 0	9,482	2 4	4,263	0 0

All except Kamsara were under the management of Court of wards when the State merged with the State of Orissa.

(b) *Gauntias*:—Similar to the ex-State of Patna, here also the Gauntias were village headmen. Some of these Gauntias were granted protected status by the Ruler and were holding the village on a permanent basis, while others were only thica-Gauntias holding their villages on a terminable lease. These tenure-holders were allowed to collect rent from tenants and were also held responsible for general management of official affairs relating to the village. For the service rendered by them, they enjoyed bhogra lands, which according to Bhumibidhi belong to Government. In villages where the bhogra land was considered to be in excess of what was necessary for the village management, the village holder was paying rent for the occupation of the excess *bhogra* land. They were also obtaining the benefit of all new lands brought under cultivation by the tenants until there was a settlement. The Gauntias had also authority to allot house sites to needy tenants or non-agriculturists. For the lands abandoned and then transferred, thicadars were permitted to receive nazarana from the new occupiers. Thicadars with protected status were allowed to lease out the *bhogra* lands in their possession temporarily for one year.

The Gauntias were held responsible for payment of rent to the Ruler or Zamindars as the case may be. No transfer, sale or gift of their holdings was allowed. Bhumibidhi provided for eviction of Thica-Gauntias for non-payment of thica-jama of Thica-Gauntias, non-performance of the duties of the village holders and damage to the agricultural lands and villages. The Gauntias with protected status were not liable to be ejected except according to the provision of law.

The holdings of protected Gauntias were impartible but heritable. The new successors to the holdings were charged a tika or nazarana on expiry of lease of thicadari Gaunti pattas.

Gaunti system has been abolished in Sonepur and *bhogra* lands attached to the office of Gauntia have been settled as rayati with the person who were found in possession on the 1st April, 1955. No salami was levied for conferring occupancy rights either from the Gauntia or from his co-sharers or persons in possession of *bhogra* lands as a result of illegal transfer.

(c) *Garhtias*—Garhtias were on the same footing as the Gauntias except that the villages held by them consisted wholly or mostly of Paiks (Sipahis) or the old feudal militia. Rules of gaunti tenure applied to the Garhtias also. The Garhtias were required to attend to the Ruler with Paiks when he was on tour and on Dashara day. The Paiks also

acted as guards of the palace in the absence of the Ruler. The Paiks enjoyed jagirs for rendering military service and usually paid a quit rent. The Paiks rendered less bethi in comparison to tenants of gaunti villages. But they repaired thanas and schools in their vicinity and road passing through their villages. In some of the gurhti villages there were two classes of tenants, namely—ordinary tenants and sipahi tenants. The ordinary tenants were assessed in the same manner as tenants in the gaunti villages.

Garhtias have been considered as village officers under the Orissa Merged Territories (Village Offices Abolition) Act, 1963 which has not come into force in the district or Balangir.

(d) *Birtias*—These tenure holders were all Brahmmins, who received their villages on special terms. In some cases, they or their ancestors were the original founders of the villages. Their duty was to offer coconuts and threads to the Chief on Shraban and Pausa Purnimas and to render other religious services. These tenure holders were paying school cess and kar (Payment in kind) on a reduced rate and had rights to appropriate a portion of the rent collected by them and enjoy the bhogra lands. The rights of the holder was heritable and partible. The bhogra lands of birti villages, therefore, could be partitioned, sold and profit thereof shared among co-sharers and mortgages were permitted with the sanction of the Ruler. In case of partition of a village among the co-share Birtias, with the sanction of the Ruler, the tenants were also used to be allotted to each.

The rayats in birti villages were also ordinary rayats. Provisions were made to evict these persons for non-payment of rent, want of loyalty to the Ruler, damage to the village lands or forests, non-acceptance of assessment, transfer, etc.

The office of the Birtias has been considered as a village office under the Orissa Merged Territories (Village Offices Abolition) Act, 1963 which has not yet come into force in the district of Balangir.

(e) *Maufi*—Maufi grants were of several kinds viz., Debottar maufi, Brahmottar maufi, Khorakposak maufi, Naukaran maufi. In case of Debottar maufi villages, the deity concerned was recorded as the holder of the village and the person who was managing the affairs of the deity was known as *sebayat*. He was also the *marfatdar*. Hereditary status was granted by the Ruler to some *sebayats*. The income of the village was to be first applied to the worship of the deity and the rest was appropriated by the *sebayat*. Debottar maufi villages were held free of all rent. But in cases of some such villages quit rent was being paid. Brahmottar maufi villages were held by Brahmmins for religious services. There were

Brahmins in Brahmottar maufi villages who even though held land, paid no rent. Khorak posak or maintenance grants made by a Ruler could be resumed by another and the conditions of such grants could be changed from time to time. Adoption required sanction of Ruler and the grant was resumed on failure of lineal male heir. Maintenance grants made in favour of Ruler's relatives were also known as Babuan maufis. Naukaran maufi villages were held for service and the maufidar took the place of Gauntia. Services rendered were mostly nominal. The maufidars collected rent and appropriated the same, but they paid simply cess. In a few cases, quit rent was being paid. Rights and liabilities of the maufidars were usually embodied in Sanad which was granted by the Ruler.

Debottar maufi, Brahmottar maufi, Babuan maufi, Khorak-posak maufi and Naukaran maufi (excluding Debottar and Naukaran) have been abolished under the Orissa Estates Abolition Act with effect from 7th September 1965.

(f) *Pattidars and Sub-pattidars* :—In the vested estates of Kamsara and Sukha in Sonepur Sub-division, there exists a peculiar type of tenure not to be found in the rest of the district. They are pattidars and sub-pattidars. There are altogether 11 pattidars and 64 sub-pattidars. The Bhumibidhi does not recognise sub-tenures. In actual practice, pattidars and sub-pattidars were functioning as a sort of intermediary between the Gauntias and the Zamindar's family for the purpose of rendering military service to the Zamindars. It is worth while to mention that most of these tenure-holders, excepting one in Sukha ex-zamindari, were in the Kamsara ex-zamindari, which is situated on the border of the ex-States of Patna and Baudh. This tenure was more or less similar to that of Umrahs in ex-Patna area. These tenures are hereditary in nature. But they are impartible and inalienable. Each pattidar holds a group of villages comprising the patti. Under him, either there are sub-pattidars holding a smaller number of groups of villages or Gauntias as per usual practice. The Gauntia was responsible for the payment of land revenue to the sub-pattidar or pattidar under whom he holds. Likewise, the sub-pattidar was responsible to the pattidar and the latter to the Zamindar. The Record-of-Rights of the last settlement of Sonepur indicates that this arrangement of intermediary system had the recognition of the Ruler. The Record-of-Rights as well as the assessment records gives the details of the assets of each tenure-holder, his remuneration and the revenue payable by him to the superior landlord. The percentage as well as the amount of remuneration varies from case to case. The principle followed for fixation of the remuneration of these tenure holders has not been recorded anywhere.

This practice was in vogue up to the 31st of March, 1956 when the Gauntia system was abolished in Sonepur and collection of rent was taken over by the State. Thereupon the pattidars and sub-pattidars

claimed the remuneration from the Government. This matter is still under the consideration of the State Government and it is pertinent to state that this tenure has not yet been abolished in pursuance of the broad principles embodied in the Orissa Estates Abolition Act of 1951.

The offices of the pattidars and sub-pattidars have, however, been considered as village offices under the Orissa Merged Territories (Village Office Abolition) Act, 1963 which has not yet come into force in the district of Balangir.

(g) *Rayati Holdings* : Tenants were divided into

- (a) Bhogra Tenants
- (b) Rayats holding service tenures
- (c) Occupancy rayats
- (d) Sikim Rayats, and
- (e) Thica tenants

(h) *Bhogra tenants* —Rayats settled with *bhogra* lands of the village holders for a period of settlement or an agricultural year were treated as *bhogra* tenants. They were liable to pay such amount for their possession of the *bhogra* lands as was settled by the lessors and accepted by the lessees and were subject to ejection after expiry of the term of lease. There were some such tenants who, due to length of possession and improvements made by them of *bhogra* lands, were granted protected status by the Ruler and were eligible to hold lands permanently.

(i) *Service tenures* —Village servants like Choukidars, Jhankars etc. holding lands for rendering services to the village come under this class. They did not pay rent, but were liable for cess and other dues. They were eligible to settle their service lands in sikim rights.

(j) *Occupancy Rayats*—Tenants recorded as such or who become tenants of occupancy holdings were occupancy rayats. This tenancy was heritable according to the laws of inheritance. For transfer of land by sale or mortgage, they had to take the permission of Gauntia. They were eligible to create sub-lease, but were not allowed to transfer their lands by way of gift or dowry. Besides produce, they had also right to enjoy the trees, wells, mundas and such other water reservoirs standing on their holdings. Partition among more than one successors was subject to the permission from ex-State authorities. They were liable to pay rents, cesses and other dues regularly and were safeguarded from arbitrary eviction.

(k) *Sikim Rayat*—Tenants of the bhogra lands of the naukaran tenures and of the lands of the occupancy tenants were *sikim prajas* or sub-tenants. They were liable to pay their dues to the principal tenants as contracted and were subject to ejection after expiry of the term of the lease.

(l) *Thica tenants* :—The lands which were not included in village areas and were in direct possession and control of the ex-State were given on thica lease by the ex-State authorities. These thica tenants were eligible to hold lands for the time and paid for occupation as fixed by the ex-State.

Most of the tenants of this ex-State had occupancy rights and the tenants of other categories were very few in number. The tenants belonging to all the above classes were liable to be ejected if the agricultural lands in their possession were made by them unfit for cultivation or were converted by them to use other than agriculture.

(ii) *Collection of Rent and Cess* :—

(a) *Rent* :—Recovery of land revenue was made from Gauntias by certificate procedure. Zamindars had to sue in a court of law for recovery. Arrest and detention were avoided and standing crops were not attached, crops on thrashing floor were attached. Movable property other than agricultural implements, seeds and similar articles were attached. Gauntias and other holders of villages used to file rent suits against defaulters for recovery. All State dues were made a first charge on the property of the defaulter.

(d) *Cess* : Besides rent, cesses were also being realised in the following manner :—

Education cess one anna for rupee rental, nistar cess for forest products one anna and six pies for acre of paddy land and one anna for acre of up land, road cess one anna and six pies per rupee of rental. Since merger, all the cesses were abolished and a general cess of two annas is charged for rupee of rental which has since been increased to four annas after the passing of the Orissa Cess Act, 1962. Nistar cess varying from two annas to three annas is charged for acre of land taking into consideration the class of land and situation of the forest.

141. History of the system of Assessment :

“To return to the early history of the States”, describes Mr. R. K. Ramadhyani about the origin of land revenues in Orissa and Chhatis-garh ex-States, “the petty rulers who hewed out kingdoms for themselves though they imported a higher civilisation into these backward areas, do not at first seem to have taken any steps to introduce any organised system of management, and it is very likely that the old trib

system of villages, managed almost entirely by village headmen, survived undisturbed for a considerable period. All that the early rulers were interested primarily was to obtain sufficient revenue for themselves and for the purpose of settling up defence against neighbouring monarchs, whose ambition could at any time result in an attempt at enlargement of their territories at the expense of neighbouring princes. Under the old Hindu system as devised and expounded by Manu, proprietary right in land of the persons who settled on that land and made it fit for cultivation was recognised by the king who claimed only a portion of the revenue; but it is doubtful if this principle was ever recognised in the Orissa states though most of the rulers claim Rajput origin. The question cannot in any case have been troublesome one in those days when the sword was the final arbiter in most matters, and almost certainly, the revenue system was simply that of making certain demands upon the village headmen who were left to distribute the burden of the demand upon the cultivators in their village in any manner they considered suitable, this being more or less on a par with the Takoli or quit-rent payable, by Zamindars or the tribute paid by the chief to the paramount power, in which a detailed consideration of how the amount was raised does not find place. Thus there was no system of assessment of revenue by the State. Each villager was called upon to pay as much as he would bear and agreed to pay, without, of course any understanding that there would be no additional demand for special reason but probably the villager agreeing to original demands must have anticipated that this was not the only burden".

"As regards the distribution of the burden of a village among the cultivators", he continues, "though a village might have consisted of cultivators as well as agriculturists and other artisans the burden would naturally be borne by agriculturists proper only. In those days there can have been extremely few agricultural labourers, and the artisans who formed a part of the village organisation were almost entirely maintained for their purposes by the cultivators of the village and consequently it was only the cultivators 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, braziers, carpenters and others".

There was no systematic distribution of the assessment among the individual agriculturists and areas where cultivation was more or less settled, the seed capacity of a field was the unit according to which assessment was made. After the conquest of Marathas in A. D. 1755, both the ex-States followed the Maratha system of land revenue assessment known as 'from aggregate to detail'. In this system the demand on a village was fixed according to the nature of season and the

total demand was then distributed among the cultivators by the village headmen. Assessment by allotment of a factor to a holding or field as mentioned earlier was in vogue in Patna ex-State during this period. After the establishment of British rule, settlements in the line of Central Province system were conducted in both the ex-States and for assessment of land revenue, the soil factors and village units were taken into consideration. No report is available to give a detailed picture of the rent assessment in early settlements.

142. Relationship between landlord and tenants

During Durbar administration, the Rulers of both the ex-State were the supreme landlords of their respective territories and Zamindars Thicadars and Gauntias were intermediaries. Thicadars and Gauntias were regarded as headmen of their villages and in all important matters, their guidance by rayats were sought and followed. Once upon a time, these intermediaries were most powerful and corruptions like extracting more from the rayats, neglecting to issue proper rent receipts to them, utilising the services of rayats as *bethi* for their personal cause and putting them in trouble in many other ways were common in both the ex-States. Gradually the powers of these intermediaries were curtailed down by the Rulers and strict measures were taken to deal with the breaches when detected.

In States level also besides rent on land, the rayats were forced to pay in cash like different cesses and in kinds like magan, rasad, etc The rent and cesses were subject to frequent change by the authorities. The *bethi* system was prevalent upto Forties in both the ex-States. Custom duty was charged on necessary articles brought from outside the ex-States. It shows that there were always the attempt to increase the income of the ex-States, no matter what happened to the peasantry.

Though in comparison to the ex-States of Sonepur, Patna gave some concessions, utilised some of its fund for public purpose and allowed more rights to be enjoyed by its peasants over land, there was discontentment among the rayats in both the ex-States till these were merged with the State of Orissa and the intermediary system abolished.

143. Agrarian movement

Prajamandal movement had its influence in both the ex-States. People were organised at intervals to put forth before the Rulers their grievances, such as, abolition of *bethi*, *magan*, *rasad*, various unnecessary cesses, custom and export duties, remission of rent, non interference of State authorities in the social matters, allowing of more rights on the land and trees and many others.

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Patna was liberal in giving consideration to these grievances but oppression of the organisers on account of this was not infrequent in Sonapur.

144. Administration set-up

Rulers of both the ex-States were the highest authorities in all revenue matters. Both had the powers to appoint or remove the village headmen. They had also the powers to hear appeals from the orders of their subordinate officers in revenue matters. They also exercised criminal and civil powers. The Ruler of Patna was assisted by a Revenue Minister, 3 Subdivisional Officers and the Tahsildars. The Ruler of Sonapur was assisted by one Dewan, 3 Subdivisional Officers and two Tahsildars. The Subdivisional Officers and the Tahsildars in both the ex-States mostly looked after the collection of land revenue in addition to doing civil and criminal works.

After merger of Patna ex-State with the State of Orissa the three old, subdivisions of the ex-State, namely, Patnagarh, Balangir and Titilagarh, continue as three subdivisions in the district of Balangir. The tahsils of Balangir, Patnagarh and Titilagarh are coterminous with the respective Subdivisions.

The Sonapur ex-State, except the Panchara ex-zamindari area at present, continues as a subdivision of the same name in the district of Balangir. It has, however, been divided into two tahsils, namely, Biramaharajpur and Sonapur.

The Tahsildars are the Chief Revenue Officers of the tahsils whereas the Subdivisional Officers are the Chief Revenue Officers of the subdivision. Tahsildars and the Sub-Divisional Officers are controlled by the Collector of the district. A statement showing annual demand and collection of land revenue of the district is given in appendix—A.

145. Estate Abolition —

The present district of Balangir had eight estates i. e., Jarasingha, Loisinga, Agalpur, Kamsara, Birakishore Babu's Wards Estate, Sukha, Barpali Wards Estate and Rampur Wards Estate.

Out of the estates mentioned above, the estates of Kamsara, Jarasingha, Agalpur, Loisinga and Sukha have vested in the Government with effect from the 1st December, 1952. After abolition of these estates, they were first administered by Anchal and subsequently came under the regular pattern of revenue administration.

Subsequently, Birakishore Babu's Wards estate and Rampur Wards estate have vested in Government with effect from 6th October, 1964 and the 31st May, 1965 respectively. Only the estate of Bar-pali has not vested in Government so far.

146. Bhoodan —

An extent of 412.47 acres of land has been donated to the Orissa Bhoodan Yanga Samiti in the district. Out of this, 184.76 acres of land have already been distributed to 78 landless families. All the lands donated were individual gifts and there was no *gramdan* village in the district. The Bhoodan work is now at standstill.

147. Administration of other sources of revenue—Central as well as State:—

(i) Commercial Taxes:—

Started in 1949 with administrative headquarters at Balangir, this organisation of the district is headed by an officer belonging to the senior Finance Service Cadre of the State. He is designated as Commercial Tax Officer and is assisted by two Assistant Commercial Tax Officers and a number of Commercial Tax Inspectors. Their duty is to administer and collect Orissa Sales Tax, Central Sales Tax Orissa Agricultural Income Tax, and revenue from motor spirit. Previously, tax on motor spirit was being collected by the Excise Department. The collection figures from 1962-63 to 1965-66 are given in appendix-B.

(ii) Central Excise:—

The district of Balangir comes under the jurisdiction of the Superintendent of Central Excise, Sambalpur who is in charge of Kantabanji range and this Office has been created with effect from the 1st May, 1963. The main excisable commodities of this range are V. N. E. oil and tobacco, the latter being cultivated in a negligible area only to meet the local consumption. The annual revenue from these two commodities of the area will be approximately Rs. 50,000 and the total arrears of Central Excise revenue in respect of tobacco of this range since 1951-52 to 1960-61 was Rs. 9,775.28 only.

(iii) Excise etc.:—

The Superintendent of Excise posted at the district headquarters administers taxes on opium, *ganja*, *bhang* and foreign liquor. The collection figures from 1952-53 to 1961-62 are given in appendix 'C'.

(iv) Income Tax

For the purpose of collection of Income Taxes, the districts of Balangir, Koraput and Kalahandi form a circle. The headquarter

is at Titilagarh. Besides the Income Tax Officer, there are some Inspectors to administer and supervise the collection. The collection figures for last three years are given in Appendix-D.

(v) Stamps

Revenue is derived from the sale-proceeds of all kinds of stamps, such as postal stamps, judicial and non-judicial stamps, local and court fee stamps, special adhesive stamps and entertainment tax stamps. These stamps are sold from the treasury and the sub-treasuries of the district. Postal stamps are sold through the post offices and other stamps are sold to general public through licenced stamps vendors.

Revenue from the sale of different stamps from the year 1961-62 to 1965-66 is shown in appendix-E.

APPENDIX—A

Statement Showing Demand and Collection of Land Revenue from

1958-59 to 1963-64

Years	Demand for the year		Collection during the year				Balance at the end of the year			
	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total	
1	2	3	4	5	6	7	8	9	10	
	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	
1958-59	8,05,289.64	6,95,534.18	15,01,823.82	2,27,250.34	5,98,416.03	8,25,666.37	5,79,039.30	57,118.15	6,76,157.45	
1959-60	7,26,377.75	8,82,546.79	16,08,924.54	1,82,290.95	7,49,339.71	9,32,630.66	5,13,086.80	1,33,207.08	6,76,293.88	
1960-61	6,76,293.88	8,90,500.38	15,66,794.26	1,04,121.38	7,26,446.14	8,30,567.52	5,72,172.50	1,64,054.24	7,36,226.74	
1961-62	6,64,752.39	8,94,354.70	15,59,107.09	1,28,103.32	7,40,511.83	8,68,615.15	5,36,649.07	1,53,842.87	6,90,491.94	
1962-63	7,09,253.30	9,41,087.29	16,50,340.59	1,52,413.61	7,99,307.64	9,51,512.25	5,57,109.69	1,41,779.65	6,98,889.34	
1963-64	6,48,114.29	12,10,820.81	18,58,935.10	46,046.32	2,91,377.13	3,37,423.45	5,10,634.95	1,89,177.83	6,99,812.78	

APPENDIX-B

Orissa Sales Tax

		Rs.
1962-63	..	10,37,000
1963-64	..	12,68,000
1964-65	..	18,03,000
1965-66	..	19,06,000

Central Sales Tax

1962-63	..	2,30,000
1963-64	..	1,39,000
1964-65	..	2,22,000
1965-66	..	2,18,000

Orissa Agricultural Income-Tax

1962-63	..	24,000
1963-64	..	5,000
1964-65	..	44,000
1965-66	..	49,000

Entertainment Tax

1962-63	..	not available
1963-64	..	74,000
1964-65	..	64,000
1965-66	..	79,000

Revenue from Motor spirit

1962-63	..	not available
1963-64	..	1,48,000
1964-65	..	1,50,000
1965-66	..	1,38,000

APPENDIX—C

Statement showing the Excise Revenue from different sources from 1952-53 to 1961-62

Years	2	3	4	5	6	7	8	9
	Out-still	Opium	Ganja	Bhang	Foreign liquor	Commercial spirit including D.S. & D.D.	Miscellaneous	Total
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1952-53	..	11,08,048-14-4	1,94,696-0-0	95,585-0-0	5,332-0-0	..	533-8-0	14,04,733-0-10
1953-54	..	11,04,012-10-3	1,60,864-4-0	77,686-3-0	6,304-4-0	..	822-0-0	13,50,790-12-9
1954-55	..	10,76,919-4-0	1,49,035-4-0	96,194-0-0	6,640-0-0	..	623-8-0	13,29,839-12-0
1955-56	..	9,69,800-14-0	1,16,796-13-6	1,16,286-0-0	6,003-0-0	..	894-0-0	12,10,820-10-0
1956-57	..	8,95,903-8-0	85,847-8-0	1,13,028-0-0	2,858-0-0	509-13-0	1,056-8-0	11,01,623-15-0
1957-58	..	1,64,151-74	54,289-00	1,53,464-87	4,199-25	250-00	1,319-00	12,79,957-45
1958-59	..	11,28,704-19	56,372-95	2,29,152-00	4,895-25	5,427-25	1,34-00	14,23,346-11
1959-60	..	11,27,354-32	13,3-2-00	2,09,823-50	3,308-00	6,705-50	1,433-50	13,60,754-32
1960-61	..	13,32,897-59	23,073-00	2,22,631-00	2,928-62	8,973-25	1,973-50	15,93,889-24
..	..	17,50,977-27	36,453-64	2,21,207-50	2,975-00	20,200-24	3,389-14	20,37,570-86

APPENDIX

Statement showing Income-tax Revenue

Year		Demand		Collection	
		Current & Arrear		Current & Arrear	
1		2		3	
		Rs.		Rs.	
1960-61	..	3,68,836		1,27,739	
1961-62	..	5,42,417		1,27,528	
1962-63	..	11,72,534		3,95,768	
1963-64	..	10,53,240		5,47,121	
1964-65	..	9,73,536		4,27,395	
1965-66	..	12,44,027		4,88,509	

APPENDIX-E

Stamp Revenue

Year		Judicial	Non-Judicial	Postal
1		2	3	4
		Rs.	Rs.	Rs.
1961-62	..	1,55,697.99	1,92,362.30	2,64,829.10
1962-63	..	1,75,404.83	2,17,967.40	2,65,919.83
1963-64	..	1,72,102.14	3,18,307.16	2,94,344.64
1964-65	..	1,84,270.20	3,15,028.55	2,77,078.32
1965-66	..	1,95,153.71	3,75,184.05	3,23,575.07