

CHAPTER XI

REVENUE ADMINISTRATION

102. Historical Background

The district of Dhenkanal comprises seven subdivisions of which 6 are ex-State areas and the remaining one, Angul, was managed by Government. For details, please, see Chapter X (Under Angul). Each of these 6 ex-State areas, before merger into the State of Orissa, had its own system of land management, revenue administration and other laws, rules, and practices. These systems agreed on many basic points and it would appear from the paragraphs below that the policy of the State Government to ensure uniformity among these divergent laws rules and regulations has made good progress. A short account of the history of land revenue administration relating to each of these ex-State areas is given below. The Report on the land tenure and revenue system of Orissa and Chattisgarh States by R. K. Ramadhyanis forms the basic source.

(i) Dhenkanal

There was no Zamindari in this ex-State and hence the State dealt directly with the tenants. There were, however, a large number of tenure-holders those who were granted tenures for maintenance hadt rights superior to those of rent-free grantees.

Holders of *Debottar* grants carried the right of minerals and forests, etc. These grants were managed by the Debottar Department under the ruler's brother, the ruler being the final authority. The *Debottar* estate consisted of lands given as service grants for religious purposes to Shebaitis of temples. There were 164 villages held under Debottar in the State.

The *Brahmottar* holders possessed the right in home-stead, tree and fisheries. In the *Brahmottar* villages there were all *Brahmins* and they usually cultivated through servants. But there were also sub-tenants with occupancy rights in some cases. These sub-tenants were paying rent to the *Brahmottar* holders. They had rights of transfer and their rents were fixed at settlement. A quit rent was levied on *Brahmottardars* but some seemed to be Lakhraj (rent-free). There were 69 villages under *Brahmottar* in the State.

Besides these important grants, there were many village service *Jagirs* and other *Jagirs* as well. An important class of "Jagir holders" were the *Paiks* who were performing guard and patrol duties. He had no rayati rights in his land and if removed from service he was losing the land. His heir was getting the land only if he was found fit to perform the duties of a *Paik*.

Choukidar, barber and washerman were the village servants. They held rent-free holding in lieu of their services.

Rents were collected by the agents of the State called *Sarbarakars*. This system of rent collection through *Sarbarakars* was in force in the State except only in villages where the State had not been able to secure competent *Sarbarakars*. On death or dismissal of the *Sarbarakar*, the vacancy was filled by the son of the deceased. The agents used to retain $12\frac{1}{2}$ per cent of the collection towards remuneration and pay the balance into the *Raj* treasury. There were other tenure-holders called *Lakhirajdars* who paid a nominal quit rent which was collected by their headmen or *Mukaddam* and was paid direct. In the tenure villages the tenure-holders acted as *Sarbarakars*. Literacy and solvency were the chief qualifications considered for appointment as *Sarbarakaars*. The *Sarbarakars* did not hold any rent-free land nor had they powers to allot waste or abandoned lands. As it was difficult to secure a literate *Sarbarakar* in the undeveloped areas, the system of land revenue collection in these areas did not work satisfactorily. The revenue was payable in two equal instalments, on the 1st January and on the 1st April. Under the terms of agreement, the *Sarbarakar* was responsible for short collections though equitable considerations were made for sufficient reasons and the State used to undertake to collect the rents due from the defaulters for the *Sarbarakar's* benefit when the latter failed to collect the rent. There was record-of-rights and therefore, no uncertainty about the tenant's rental. The tenant had no saleable rights in his holding, no mortgages or transfers could be made without the permission of the State and the revenue demands were the first charge on the land. In cases of persistent default, the tenant was evicted after notice and his land resettle by the State, though in practice such cases were few and far between. The *Sarbarakar* was not authorised to evict, he merely submitted to the State authorities a list of defaulters. At one time, there were too many *Sarbarakars*, many of them were incompetent and devoid of influence, their remunerations, in many cases being piteously low. For some time the policy was to fuse the jurisdiction of such *Sarbarakars* in course of their falling vacant, with others in order to ensure an improvement in the matter as far as possible. Notices against the defaulting *Sarbarakars* and the *Rayats* were at times issued simultaneously. Rules regarding recovery of rent from the *Sarbarakars* were rather oppressive. In places where it was difficult to find *Sarbarakars*, the State made collections directly through paid *Tahsildars*. The Public Demands Recovery Act was adopted in the State subject to certain modifications.

The Settlement Report of 1926 laid down the rights of the *rayats*. According to this document *rayats* could hold at a fixed rent during the currency of the settlement but were liable to be ejected for arrears,

for rendering the land unfit for the tenancy or for leaving it uncultivated for three consecutive years, for transfer by sale or mortgage without previous permission, for violation of special or customary condition of the tenure and for disloyalty proved in the course of judicial proceedings. But proclamation of 1938 modified the earlier document. The modification envisaged that there would be no eviction for arrear of rent but a part of holding sufficient for the recovery of arrears would be liable to be attached and sold. Similarly for unauthorised transfer the *rayats* would be ejected from only that portion of the holding which was subject to unauthorised transfer. The *rayat* enjoyed rights of succession. Partition was allowed. Sale of land was subject to *Salami* based upon the nature and classification of land.

Aboriginals and persons of low caste were not allowed to sell lands to persons of non-aboriginals or high caste without permission of the State.

The *rayats* were distinguished as *Thani* and *Pahi* according to whether they reside in the village in which the cultivation was situated or in some other village. But there was no difference in rights over holdings. The other kind of *rayat* found in villages was *Chandnadar*, *Chandnadar* did not possess any agricultural holding.

There had been 4 settlements in this ex-State. The first settlement was made in 1846-47 and resulted in an assessment of Rs. 34,621. Second settlement made in 1883-84 had yielded Rs. 78,769. The third settlement of 1901-02 gave an assessment of Rs. 1,26,680. The fourth settlement was commenced in 1912 but was interrupted in 1918 owing to the death of the Rulers. Subsequently it was taken up in 1922 and completed in 1925. The whole ex-State during the fourth settlement was covered by Traverse and Cadastal Survey. According to this settlement the gross land revenue of the ex-State stood at Rs. 2,41,549.

(ii) Hindol

The system of land revenue administration in this ex-State differed very little from other States of the group formerly known as the Tributary Mahals of Orissa. There were no middle-men in the ex-State and rent was collected from the tenants through collection agents, locally named as *Sarbarakars* who were remunerated by cash commission. There existed different tenures in the ex-State. The village servants, and watchmen enjoyed usual grant of service lands. About 1,314 acres of rent-free lands were allotted to 600 *Paikali Jagir*-holders. The holders were "*Paiks*" who constituted the active militia and were called to the headquarters for the purpose of attendance at the palace, dispensary and for other State works. There were 8 whole villages and other individual holdings in all about 2,163 acres with a rental of Rs. 3,050 which were held as *Debottar* grants for the service of various deities. Similarly, there existed 11 whole *Bhahmottar* villages.

In these villages the entire lands including waste lands were divided among the *Brahmins* who were practically proprietors. Cultivation was largely done through *halias* and under-rayats. The villagers had all rights in the village waste including trees of prohibited species. Although no rent was paid, all cesses were paid. There were also separate *Brahmottar* holdings. The total area of all kinds of *Brahmottar* land was about 1,756 acres with a rental of Rs. 2,536.

It was in 1939 and 1940 the Revenue Rules of Hindol and the State Tenancy Act of Hindol were framed respectively. This Act followed closely the Orissa Tenancy Act in many of its provisions. Under the Tenancy Act, there were *rayats*, occupancy *rayats*, non-occupancy rayats, settled *rayats* and under-*rayats* apart from the tenure-holders and others who were classified as tenants. Occupancy rights in land were acquired by cultivating the same for 12 years and a settled rayat, that is a rayat who had cultivated continuously in a village for twelve years had occupancy rights in the land held by him. Occupancy rights did not accrue in lands let out annually. Occupancy rayat had full rights over trees on land except in respect of some reserved species like *Mahua*, *Kusum*, *Imli*, *Sal* and *kendu*, etc. He had also the privilege of enjoying another important right namely right of free transfer or sale of land except to a person who was not a resident of the ex-State. These rights were not usually enjoyed by the tenants of other ex-States.

Non-occupancy rayats were liable to ejection for non-payment of rent or for not agreeing to rent determined by the *Darbar*.

Under-*rayats* unless their rents were fixed at settlement, were not liable to pay more than 50 per cent of the ordinary rent.

The land revenue to be paid by the occupancy *rayats* was fixed at land revenue settlements or by the *Darbar* from time to time. There existed numerous categories of sub-tenants under the ordinary rayats.

Every rent-paying village was under a *Sarbarakar*. In Paik villages he was called *Naik* or *Patnaik*, because of the high degree of responsibility attached to these posts, the holders wielded great influence in the villages. Although the post of *Sarbarakar* was not hereditary, the heir was usually given preference in the event of new appointment. He had to pay a prescribed fee called *Salami* which was equal to 9 per cent of the revenue. The *Sarbarakar* was getting 9 per cent of the total collections of land revenue and cesses as his remuneration and no special rates existed. None of the *Sarbarakars* held any *bhogra* or other lands appertaining to the office. These were resumed in 1932 and resettled on payment of *salami*.

There were *Sarbarakars* in all the *Debottar* villages but in the *Brahmottar* villages persons performing similar duties were known as *Mukaddams*. They were appointed by the State and got the same percentage of commission on the cesses they collected.

Lands belonging to aboriginals were ordinarily saleable to aboriginals but when such purchasers were not found with reasonable offer the sale was effected to higher class people.

The *Chaukidar*, watchman and the blacksmith got rent-free *Jagirs* from the State for the service rendered by them.

There had been 4 settlements in this ex-State in 1875, 1884, 1901 and 1910—14.

On complaint of realisation of rent at exorbitant rates and growing dissatisfaction among the tenants, the Superintendent of Tributary Mahals deputed the Assistant Superintendent in 1873 to make a summary settlement of the ex-State, which was called a *najarkut* settlement (settlement by eye-estimation). There was no regular measurement of the land and the Panchayats were appointed to ascertain and declare the rent to be levied on each rayat by guess work. During the settlement of 1875 and 1884, the lands were measured by local measurement called 24 *Dasti Padikas*. Regular records, according to the old system, were prepared. Almost the same principle was followed in the settlement of 1901. The ex-State was brought under Government's management in 1906 when the state of existing land revenue administration was found to be precarious. The settlement completed in 1914 was undertaken to bring the administration to order. There were 4 different tenures in the ex-State—*Rayatwary*, *service*, *Lakharaj* and *khamar*. There were 3 classes of *rayats*, i. e., *Thani*, *Pahi* and *Chandana*. The service tenures consisted of 45 categories. The Lakharaj tenures were of about 8 types. The Lakharaj tenure was granted under specific conditions and usually referred to certain duties to be discharged by the grantees. *Khamar* lands were held by the Chiefs, their family members and relatives, free of rent for their maintenance.

The Revenue Rules contained provisions for recovery of State dues which were similar to the provisions of the Bihar and Orissa Public Demands Recovery Act.

(iii) *Athmallik*

The land revenue administration of this ex-State differed but little from that existing in neighbouring ex-States. The ex-State, however, had always been more in touch with the institutions prevailing in the Central Provinces. The village headman occupied therefore, a more prominent position here than in the neighbouring ex-States.

There were no Zamindaries in the ex-State, but there existed rent-free or quit-rent tenures for deities (*Debottar*) and Brahmins (*Brahmottar*). The record of rights regarding various grants including Lakharaj grants were prepared during 1927—31 settlement. *Khamar* lands held by the ruler constituted his personal income.

The early revenue history of this ex-State is not known. No regular land revenue settlement appears to have taken place till comparatively recent years and revenue was probably derived from villages, as a whole, apportionment being left to the village headman. The early revenue settlements in 1896 and 1911 were made by measurement with the *Padika* or standard rod common in Orissa. The first settlement of the ex-State and cadastral survey accompanied by traverse was taken up in 1927 and completed in 1931. The Settlement was for 15 years. The classification of lands at previous settlements was altered, the number of classes being reduced. After assessment of rents, there were large number of protests and a special officer had to be appointed to look into the objections. High classifications were reduced in a large number of cases and excess rents already collected were refunded. The revenue was increased by 32 per cent (after the reduction), increase of cultivated lands being only about 6 per cent.

The record of rights of 1932 settlement shows that *Debottar* endowments were made for the worship of deities and other religious institutions—the State reserving the right of worshipper or *Sebayat* over them. Twelve villages were given as *Debottar*. The income from these villages were credited, in the first instance into the Treasury by the *Sarbarakars* appointed by the State, and was kept as deposit in favour of the *Debottar* Department. *Debottar* grants were not transferrable permanently or temporarily in any way and were not subject to any encumbrance created by the holder. The cesses of the villages were, however, credited to the general revenue.

Brahmottar grants were made to Brahmins for religious and cultural pursuits and for the offer of prayers to god for the welfare of the *Raj* family. They were heritable but may be resumed at any time at the will of the Administration or if the grantee's conduct was disloyal or if he was of bad character. *Brahmottar* grants had the rights and liabilities of ryots and were subject to the control of *Sarbarakars*.

About 1,306 acres of land were held by the Ruler as *Khamar*. There were no conditions regarding resumption or liability to assessment or quit-rent of these lands. All the lands were said to be cultivated by the Ruler through his servants.

There were many Service *Jagirs* for various persons for the purpose of rendering personal service to the Ruler. There were also many service *Jagirs* in almost all villages for *Choukidars*, *Dal-beheras* and *Kumbhars*, etc.

There was a record-of-rights issued in 1932, according to which a *rayat* holding land continuously for 12 years had occupancy right over it. The record-of-rights is silent about inheritance of land which seems to follow the personal law of the *rayat*. Land could be transferred with the permission of the State except temporarily for a period not exceeding 5 years. Transfers were said to be allowed on application. No *Salami* levies were paid to the State on transfer but a mutation fee of ten times the rental was levied and in the case of aboriginals, this fee was halved. A *rayat* could relinquish a part of his holding during the term of settlement with the sanction of the State. The record-of-rights does not mention anything about *rayats* without occupancy rights. The payment of land revenue was in two *Kists* (instalment)—on 15th February and 15th April. The State allotted new lands including new home-stead lands. The lands surrendered, abandoned or left intestate supposed to be resettled by the *Sarbarakars* but they were required to refer the cases to the State if there was competition.

The Settlement report of 1932 classified *rayats* as *Thani*, *Pahi* and *Chandnadar*.

There were also sub-tenants recorded as *Shikmi* under *Debottar* and *Brahmottar* grantee. There were no *Shikmi* tenants other than those under *Debottar* and *Brahmottar* grantees.

At the 1932 Settlement, a list of rights and liabilities of the *Sarbarakars* was drawn up which may be regarded as the *Sarbarakars'* Charter. At the time of the settlement, nearly all villages were said to have had a *Sarbarakar*, except the headquarters which never had a *Sarbarakar*. In 1937-38, a large number of *Sarbarakars* were removed on account of default of land revenue as well as mismanagement of villages. All *Sarbarakars* had service holdings (*Bhogra* lands) assessed to rent. But lands held by them were inalienable and impartible and were held by the persons holding the office. In 1937-38, conversion of the service holdings into *rayati* land started on the application of the *Sarbarakars*. A *salami*, ten times the rental, was obtained. In the village in which the *Sarbarakars* were dismissed or removed, conversion was effected by auction—the bid of the old *Sarbarakars* being generally accepted by the Ruler.

The *Sarbarakars* used to get a commission on a sliding scale from Rs. 9-6-0 (Rs. 9.37) per cent to Rs. 18-12-0 (Rs. 18.75) per cent, according to the rental of the village. There were protected and unprotected *Sarbarakar*. The heir of a protected *Sarbarakar* had the right to succeed.

The Bihar and Orissa Public Demands Recovery Act was followed for recovery of land revenue.

(iv) Pal Lahara

The first attempt at Settlement appears to have been made in 1875. The Survey was an eye appraisal called 'Nazarkut'. Measurement, by means of a standard rod—10Ft. 5½ inch in length, was first undertaken from 1893 to 1896 when another Settlement was made. A revisional settlement was taken up in 1914 and was completed in 1918. This Settlement was completed under the supervision of the Deputy Commissioner, Angul, when the ex-State was under Government management. A plane table survey of the village boundaries was done in 8 inches scale and then enlarged into 16 inches scale by pentagraph. Detailed survey was, however, not done by chain but only a rough sketch map of cultivated lands was prepared.

Assessment was done on the lines of the previous Settlement. Classification of villages into three classes was retained according to previous Settlement with modification in case of a few villages. The rates of rent finally adopted were also the same. The total assessable area was 24,561 acres and the gross rental assessed was Rs. 35,742. The net rental was Rs. 32,205 of which Rs. 3,157 were allowed as collection charges at the rate of 10 per cent. The new assessment is alleged to have gone hard against the *rayats* some of whom abandoned their holdings. Some entire villages were also abandoned. Consequently, abatement of rent had to be allowed.

The next Settlement was done in 1932. The classification of the last Settlement was retained. The rates of rent previously adopted, were increased slightly. The Settlement report of 1932 of Pal Lahara ex-State governed its Revenue Administration.

There was no *Zamindari* in the ex-State, and no complete village had been given out as a grant with the exception of two villages given in 1932 to the Rani Saheba. There were practically no tenure-holders in the ex-State, except these two villages. Grants were not numerous and the area including *Choukidary Jagirs* was only 1,700 acres. Among the service grantees were those who supplied brooms to the *Rajbati* (palace), black-smiths for rendering personal and special service and *Paiks*, a fairly large number, who performed guard duties, carried dak and performed other menial duties. There were also few *Jagirs* for drummers, goldsmiths, priests, water carriers and barbers, etc. 189 acres of *Khas* land were held by the Ruler. It is mentioned in the *Sarbarakari Patta* that the Jagir-holders and the *Lakharajdars* had no rights of transfer.

Of the total area about 120 acres under *Debottar*, 43 acres were held under the direct management of the "Debottar Department" of the ex-State. The rest were managed by the individual grantees. The grantee had the privilege of enjoying the *Debottar* land as hereditary right. The lands were cultivated on *Sanja* or produce rent.

Many of the existing *Brahmottar* grants paid quit-rent. The *Brahmottar* quit-rents were enhanced slightly at the Settlement of 1932. *Brahmottar* lands were also heritable.

Babuvan Jagirs which were grants to the relatives of the Ruler for maintenance were held rent-free for life only and were subject to payment of cesses. In practice after the death of a *Babuvan Jagirdar*, the *Jagir* was partly resumed. The *Jagirs* were usually settled with the heirs of the deceased *Jagirdars* on half *Jama*.

In 1932 Settlement, the *rayats* were registered as *Thani* and *Pahi*, though the difference between these two classes was not of any practical significance. There were no rules regarding accrual of occupancy rights to sub-tenants and usually they were tenants-at-will. The Settlement Officer recorded in 1932 that *rayats* had no right to transfer the lands by sale, gift, mortgage or otherwise and they were thus indifferent towards the improvement of the lands. The right of sale, subject to the permission of the Ruler, was however, recognised.

No sale was ordinarily granted where purchaser was of higher caste than the vendor or was not a resident of the ex-State. Sanction of sale was subject to the levy of fee of 10 per cent on the consideration as well as payment of mutation fee.

The *Sarbarakari Patta* issued in 1932 constituted the only compilation to be taken as their statement of rights and liabilities. The *Sarbarakars'* post, in practice, descended from father to son but appointment of fresh *Sarbarakars* had occurred fairly frequently. He was responsible for the revenue and cesses of the village which were payable in 3 *kists* (instalment) on 15th May, 15th November and 1st February. The old *Bhogra* land was, however, assessed to three-fourth of the normal assessment. *Sarbarakars* were entitled to 10 per cent of the rental of the village as remuneration, and $6\frac{1}{4}$ of the forest and road cesses. But no portion of the school cess was given to them. For the recovery of the land revenue, the *Sarbarakar* was proceeded against. A notice was issued in the first instance and some time was usually granted. If payment was not made within this period a warrant of attachment of movables was issued. There was a school cess of one anna (Rs. 0.06) per rupee of rent. The *Kols*, *Juangs* and *Bhuyans* had been exempted from the cess.

(v) Talcher

There was no zamindari in the ex-State. But like other ex-States of Orissa there were numerous rent-free and other tenures. Besides 7 *Debottar* and *Khanja* villages, there were considerable areas of land under these two grantees, all held free of revenue. There were numerous *Brahmottar* grants some of which paid quit-rent. The land was the property of the State. Between the *rayats* and the State there were the tenure holders or *Bera-Pradhans* of each *pergannah* and the *Sarbarakars*. The other rent-free holders were *Lakhrajadrs*, who were mostly holders

of service holdings. The allotment of waste land, the appointment of *Sarbarkars* or *Makaddams* in the case of *Brahmottar* villages were done by the State. Brahmins holding *Brahmottar* lands were liable to pay quit-rent and cesses. According to the terms of the *Pattas* they were heritable but not transferrable except under Will or gift. *Debottar* lands were held rent-free and cess-free for religious purposes. These could be transferred only with the permission of *Darbar*. They were virtually impartible and rayati and under-rayats could be created under the sanction of the *Darbar*. *Kharposh* lands were heritable, not transferrable, and any *Kharposh* land could be converted into rayati after seven generations from the original grantee. *Chakran* Jagir lands were held rent-free and cess-free for the purpose of rendering free service to *Darbar*. This was not transferrable and generally went to the senior member of the family by succession. *Chakran bajyapti* tenures were jagir lands for which rent and cesses were paid.

Choukidars were the village servants, who held land rent-free but the rent of that land was recovered from the villagers in common. Other village servants like barber, washerman, etc. also enjoyed jagir lands but these were all rent paying.

Rayati lands carried with them a liability to render services to the *Darbar* when required on receipt of due payment. Under-rayats held from rayats or tenants on specific conditions. An under-rayat used to acquire "occupancy right" if the land was held continuously for more than 12 years. *Rayati* lands could be partitioned or transferred on payment of *salami* with the permission of the Revenue Officer. Mortgages and exchanges were also allowed. Rayats were classified under three groups namely *Thani*, *Pahi* and *Chandnadar*.

The first settlement of the ex-State seems to have been made in 1898 when the ex-State was under the administration of Government owing to the minority of the Chief. In the settlement which followed in 1912, no appreciable change seems to have been made in the system. In 1928 settlement, the major portion of the enhancement in the revenue was due to assessment of the Nayabadi lands. There were 5 classes of villages and 5 or 6 classes of lands. The ex-State had been surveyed fully by traverse and cadastral methods. The settlement records prepared at the 1928 settlement consisted of the *Khasra*, *Khatian* and the *Ekpadia* in addition to the village map and such documents as *purcha* and *patta*.

The *Sarbarakars* were responsible for the revenue of the village. Interest was charged from him for failure to pay the land revenue on the due date.

In *Brahmottar* villages, the village headman was known as *Mukaddam* and in *Paikali* villages he was known as *Garhnaik*. The *Pattas* issued to *Sarbarakars*, *Garhnaiks* and *Mukaddams* were similar except that the *Patta* of a *Garhnaik* contained a special clause regarding the liability to render service when called upon.

In *Kharposh* villages the rent was not paid by the *Sarbarakars* to the *Kharposh* holders but payment was made into the treasury into *Kharposh* account.

By a notification, the Bihar and Orissa Public Demands Recovery Act was included in a list of laws the spirit of which, was adopted to be followed for recovery of land revenue.

The Talcher Rules and Regulations which contained orders of Talcher Durbar, from time to time were guarding the revenue administration of the ex-State.

(vi) Angul

Angul was one of the feudatory States in Orissa upto the year 1847 when it was confiscated on account of rebellion of the then Ruling Chief. It was treated as a Government Estate. A summary settlement was first made in the year 1848. This was followed by a regular settlement for 5 years in 1849, at which the *Jama* (assessment) was settled at Rs. 21,465. The Estate was topographically surveyed in 1853-54. In 1855, a 12 years' re-settlement was conducted which yielded a *Jama* of Rs. 37,167¹. The period, however, was extended to 20 years due to the occurrence of the great Orissa Famine of 1866. This period was again extended up to the end of 1891 owing to five bad seasons in succession culminating in the famine of 1889. In the settlement of 1892 (made for 15 years), it was noticed that the assessable area had increased from 56,947 acres to 156,549 acres, i. e., by about 275 per cent owing to extension of cultivation. The revenue consequently rose without any alteration of the rate of rent, from Rs. 46,029 to Rs. 1,07,125². Another Settlement was taken up in 1905 and completed in 1908. The total assessed area increased to 1,57,812³ acres. The gross rental was raised to Rs. 1,18,612 for the first five years and to Rs. 1,24,033 for the remaining period of the Settlement which was due to expire in 1923. The period was, however, extended up to November 1928 on account of the famine of 1918-19. Another settlement was taken up in 1925-28.

103. Classification of Tenants of Angul

The tenants were classified as follows during the settlement operation of 1925-28.

Settled Rayats

They were the ordinary tenants of the Government estate.

Debottar Lakhraj Tenants

They were the holders of rent-free lands assigned to the deities for maintenance of their worship.

Debottar Adhajama Bajjapti Tenants

They were holders on half rents of land assigned to the deities.

Brahmottar Lakhraj Tenants

They were holders of rent-free land given for maintenance of Brahmin priests.

Figures of area and assessment of Angul as shown above are according to Angul Gazetteer, 1908 by L. S. S. O' Malley. But in the Final Report on the Survey and Settlement of Angul, 1929 by A. J. Cllenbach these figures appear as detailed below.

1. Rs. 36,898-2-4
2. Rs. 86,087-11-4
3. 1,57,318 acres.

Adhajama Bajjapti Jagirdars

Those tenants were the successors of invalid pensioners, holding their *Jagir* lands at half-rents.

Adhajama Anna-Chatra holders

These tenants held the lands at half rates on condition that their proceeds be applied to charitable purposes.

There also existed service Jagirdars and Datta Anugraha (Mahatrana) Tenants.

A *Sarbarakar* (village headman) was appointed by Government for every village. He was the servant and representative of the Government on one hand and the representative of the villagers on the other. In 1932, there were 537 *Sarbarakars*. This was reduced later to 384 after amalgamation of small villages and dismissal of habitual defaulters. Their remuneration ranged from 15 to 25 per cent. The *Sarbarakar* had great influence over his tenants. He settled disputes amicably and exercised certain revenue powers and extensive powers under the Rural Police Rules.

But with the abolition of Sarbarakari system since 1-4-1948, Naib-Tahsildars were appointed to collect Government dues along with other revenue work. Since 1963, Naib-Tahsildars have been redesignated as Revenue Inspectors but their nature of responsibilities has remained unchanged.

There were a number of Chaukidars, washermen, barbers, blacksmiths and sweepers who were remunerated from the produce of the *Jagir* lands.

It has been mentioned earlier that the 5 ex-State areas included in the district, had each its own revenue and tenancy laws in force quite independent of the other. Angul was administered under the provisions of the Angul Laws Regulations, 1936.

104. Laws and Rules in Force

It was after merger of these ex-States with Orissa, the Central Government issued an order called the Orissa States (Application of Laws) Order, 1948 applying a number of enactments to the ex-States on subjects included in the Central List. Besides the Orissa Government also issued an order called "The Administration of Orissa States Order, 1948" extending a number of State Acts for carrying out the administration of these areas in respect of the remaining subjects. In this order, substantial and far-reaching tenancy reforms were enacted giving free rights of transfer, full rights over trees standing on the tenant's holding, protection against increase of rent and against ejection of occupancy tenants and *Sukhabasis* notwithstanding anything contained in the Tenancy Laws of the States. Besides, some rights were conferred on *Jagir* holders and cultivators of *Khamar* lands. This modification of existing Tenancy rights by the Administration of Orissa States Order, 1948 which was repeated in the Merged States Laws Act, 1950 was an event

of far-reaching consequence. Other common Acts in force are the Land Acquisition Act, 1894, Orissa Prevention of Land Encroachment Act, 1954, the Orissa Survey and Settlement Act, 1958, and Orissa Public Demands Recovery Act, 1962, Land Improvement Loans Act, 1883 and Agricultural Loans Act, 1884.

105. Present system of Survey, Assessment and Collection

Present system of survey is by cadastral and traverse methods. Details of the operation follow the pattern laid down in the Bihar and Orissa Settlement Manual. The Orissa Survey and Settlement Act and Rules guide the detailed implementation of these principles.

The progress of present survey and settlement work in the district is shown in the table below:

Name of the sub-division	Year of start	Year of completion	Progress up to May, 1970	Remarks
1	2	3	4	5
Angul	.. 1951	1962
Hindol	.. 1961	1969	..	Excepting 28 villages where the settlement work is expected to be over in 1970-71
Talcher	.. 1963-64	..	¹ Kistwar and Khanapuri in progress.	..
Athmallik	.. 1961-62	..	Attestation ¹ work is over. But Rent Settlement ² has not yet been taken up.	..

1. According to the scheme of Orissa Survey and Settlement Act, 1958, the land has to be first surveyed. Thereafter enquiries are to be made on the spot regarding possession, right and title. On the basis of this enquiry preliminary record-of-rights is prepared. These two stages are combined together and are known as Kistwar-Khanapuri stage. The map and records so prepared are checked at the Head Office to ensure accuracies.

2. In the next stage which is known as the Attestation Stage, copies of the records-of-rights prepared during Khanapuri are made over to the parties and they are asked to state their objections, if any, to the entries made therein. Objections, if any, made are enquired into and decision taken. The records are amended on the basis of these decision. The entries in the amended record-of-rights are again read over to the parties and thereafter these are attested in token of their correctness. Thus the draft records-of-rights is prepared.

3. In the third stage, the attested records are checked again at the Head Office. If the rent settlement is ordered, then the rent is calculated as per the approved rent policy and incorporated in the appropriate column of the draft record-of-rights. This record is draft published for objections, if any. If objections are filed, they are heard and disposed of and the records are amended accordingly. After the incorporation of these corrections the record is finally published and entries, made therein are deemed final. Last of all, fair copies of the record so finalised are prepared and distributed to all concerned.

1	2	3	4	5
Pal Lahara	.. 1963-64	..	Attestation work is in closing stage.	..
Dhenkanal	.. 1965-66	..	Kistwar and Khanapuri in progress.	..
Kamakhyanagar	.. 1969-70	..	Kistwar is in progress.	..

Classification of villages is made under the Orissa Survey and Settlement Act, 1958 by taking into consideration the following factors, namely:

- (i) situation of the village,
- (ii) communication and marketing facilities,
- (iii) depredation by wild animals, and
- (iv) liability to vicissitudes of season.

After the villages are grouped under different classes, classification of land is made according to crop or crops grown on the land, nature of soil, situation of the land in village, and sources of irrigation.

Then assessment of fair and equitable rent is done under the same Act.

For the purpose of survey and preparation of record-of-rights each subdivision of the district is divided into small units called circle or camp in charge of one Assistant Settlement Officer who is assisted by Kanungo and Inspectors in Kistwar and Khanapuri circles and Peshkars and Munsarims in Attestation and Rent Camps. The Amin works at the village level in Kistwar and Khanapuri circle and his work is checked by the Assistant Settlement Officer, Kanungo and Inspector. The Charge Officer functions as a Supervisory Officer under the control of Settlement Officer who frames the programme and watches the progress. He inspects the camps and guides the operation. At the state level, Director of Land Records and Surveys controls the activities of the organisation.

A uniform system of collection of land revenue through Tahsildars has been introduced throughout the district with effect from 1st September, 1963. According to this arrangement, the district has been divided into 7 Tahsils, each in charge of a gazetted Tahsildar. After the *Sarbarakar* system was abolished under the Orissa Merged Territories (Village Officers' Abolition) Act, 1963, the collection in all the villages of the district has been transferred from the hands of the the Sarbarakars to the Revenue Inspectors.

At present, each Tahasil is coterminous with the subdivision, and has been divided into a number of Revenue Inspectors' Circles each in charge of a Revenue Inspector who is the lowest Revenue Officer at the village level in charge of collection of land revenue. The work of Revenue Inspectors is to be supervised by a few Revenue Supervisors all of them being under the overall control of the Tahsildar.

The work of the Tahsildar is supervised by the Subdivisional Officer and by the Collector. The Collector being the Chief Revenue Officer of the district is in charge of the district which is the principal unit of the Revenue Administration. He is responsible for seeing that (a) Government cess and other dues are collected and credited into the treasury in time, (b) Land Revenue Records are maintained up-to-date, so that tenants know exactly what their rights are in respect of the land they own or possess, (c) all revenue cases in which tenants' rights to possess and own land are in dispute such as mutation, encroachment, waste land lease, land acquisition, etc., are disposed of, (d) that all Government property in his district is cared for and (e) in agricultural distress and in emergencies like flood, drought, scarcity, out-break of epidemic and pestilence, people's difficulties are solved. The Collector's functions in the Revenue Administration are subject to the general control and supervision of the Commissioner of Northern Division and the over all supervision of the Board of Revenue as defined in the Orissa Revenue Divisional Commissioners Act, 1957 and the Board of Revenue Act, 1957. In the performance of his work connected with land revenue administration in the district, the Collector is assisted by one Additional District Magistrate and a number of executive as well as supervisory revenue officers.

The table below gives the name of the subdivision, number of Tahsils, number of Revenue Inspectors' circles and the number of Revenue Supervisors.

Table

Name of the subdivision	Name of the Tahsil	No. of Revenue Inspectors	No. of Rev. Supervisors
Dhenkanal	.. Dhenkanal	8	1
Kamakhyanager	.. Kamakhyanager	10	2
Angul	.. Angul	20	3
Athmallik	.. Athmallik	9	1
Talcher	.. Talcher	6	1
Hindol	.. Hindol	5	1
Pal Lahara	Pal Lahara	5	1

The Demand and Collection figures for land revenue, cess and miscellaneous revenue for the last 7 years have been given in Appendix.

106. Land Reforms

In some ex-State areas of the district during the Darbar period the relations between the landlords and the tenants were strained. The tenants suffered from the whims and caprices of the Chief. They were liable to eviction at any time. But after the merger of these ex-States with Orissa, the need for improving the relations between the tiller of the soil and his land-lord was felt an immediate necessity. Accordingly new laws and regulations giving the tenants the occupancy rights and fixity of rents were enforced. These laws afforded protection to the tenants from undue harassment and oppression by land-lord.

As stated earlier, the first phase of Land Reforms affording protection to tenants started in the district from 1948 with the enforcement of the Administration of Orissa States Order, 1948 and the Orissa Tenants Protection Act, 1948. Subsequently the Orissa Tenants Relief Act, 1955 was enacted repealing the Orissa Tenants Protection Act, 1948. According to the Orissa Tenants Relief Act, no tenants in lawful cultivation of land on 1st day of July, 1954, or at any time thereafter was liable to be evicted from such land by the land-lord.

The enactment of the Orissa Estates Abolition Act, 1951 introduced further land reforms by elimination of intermediaries. The primary purpose of the Act was to abolish all intermediary interests existing between the State and Rayats and after eliminating all the intermediaries, to bring the Royats or the actual occupants of the lands in direct contact with the State Government. The Act further provided for release of the service tenures holders from the obligation of rendering service and conferring occupancy status on them in respect of the land under their occupation.

In the district of Dhenkanal 8,482 tenures were in existence out of which 6,496 have been abolished during the period 1963 to 1969. Out of the remaining 1,986, 1,899 Debottar estates are being continued under orders of Government. Proposal has, however, been submitted in the meantime for abolition of these estates on the strength of the Orissa Estates Abolition (Amendment) Act, 1970. The remaining 87 estates are in the process of abolition. The Orissa Merged State (Laws) Act, 1950 provided for abolition of various types of Service Jagirs such as Kamar, Bhandari, Dhoba, Dama, Hadi, Kandabindha and Kumbhars, etc. Similarly village offices like Sarbarakars, Danguas, Dakuas, Naiks, Gadnaiks, Makdams, Pradhans and Bera Pradhans have been abolished under the provisions of the Orissa Merged Territories (Village Offices Abolition) Act, 1963 with effect from 1st April, 1966

under the Notification No. 20335-R., dated the 31st March, 1966 issued by Government in Revenue Department. Consequent upon the abolition of village office system in the district of Dhenkanal, 1,910 village offices have been abolished. Steps are now being taken under the provisions of the above Act to settle the lands with the tenants giving them occupancy rights on fair and equitable rent. With the enforcement of the Orissa Offices of Village Police (Abolition) Act, 1964, 2,079 offices of village police have been abolished in the district of Dhenkanal with effect from the 1st July, 1965 under Notification No. 12418-P., dated the 5th May, 1965. In respect of 2,031 cases Jagir lands have been settled with the choukidars with occupancy rights therein on fair and equitable rent.

After these initial steps, came the Orissa Land Reforms Act of 1960 objectives of which are:

(a) Conferment of rights of ownership on the tiller, (b) security of tenure and fixity of reasonable rent so that the right of ownership becomes effective, (c) fixation of ceiling on holdings in order to avoid concentration of land in the hands of few cultivators. But since certain provisions of the Act needed amendment, the Act was subsequently amended by the Orissa Land Reforms (Amendment) Act, 1965.

Under the amended Act, no person shall hold land as landholder or raiyat under personal cultivation in excess of the ceiling area equivalent to 20 standard acres. A standard acre means the unit of measurement of land equivalent to one acre of class I land assured of irrigation facilities for not less than 240 days in a year or one acre and half of class II land which is assured of water supply for atleast 120 days but less than 240 days in a year or three acres of class III land which is not of the above categories but where paddy is usually grown and four acres of class IV lands. Thus according to law a person (which includes a company or any other corporate body or a joint Hindu Mitakshara family) can hold 20 acres of class I lands, 30 acres of class II lands, 60 acres of class III lands and 80 acres of class IV lands. The surplus lands which vest in Government as a result of enforcement of the ceiling provision shall be settled with the persons in the following order of priority:

- (a) A contiguous raiyat in personal cultivation of not more than one standard acre of land.
- (b) Any land less agricultural worker of the village in which the land is situated or of any neighbouring village.
- (c) Co-operative Farming Societies
- (d) Any other person

With regard to resumption of land for personal cultivation, the extent of lands which a landlord can resume for the purpose of personal cultivation shall not be more than one half of the lands in respect of each tenant, measured in standard acres only (subletting is entirely prohibited except in cases of disabled person including those serving in armed forces, minors, widows, etc.

The Act thus discourages subletting and concentration of ownership of land with an individual. It is expected that the individual agriculturists will be small holders. They will own the land on which they will actually work so that they will have incentive to improve the land and produce more from the lands.

The Amended Act of 1965 (Except Chapter IV) came into force in the latter part of the year, 1965. Chapter IV of the Act dealing with the ceiling and disposal of surplus land has not yet been enforced in view of litigations pending in the Supreme Court.

For the implementation of the Land Reforms Act, Chapter V of the Act provides for the administrative machinery. In this Chapter, the Land Commission has been set up. The first Land Commission was set up on the 13th September, 1966. The tenure of the commission expired after 3 years, i. e., on the 12th September, 1969. After this the second Land Commission has been constituted consisting of the following members:

1. Member, Board of Revenue, Orissa, Cuttack .. Chairman
2. Land Reforms' Commissioner, Orissa, Cuttack .. Member & *ex-officio* Secretary
3. Director of Land Records & Surveys, Orissa, Member
Cuttack.
4. Shri P. N. Mohanty, I. A. S., (Retd.) .. Member
5. Shri Sailendra Narayan Bhanj Deo, Member of Member
of Legislative Assembly.
6. Shri Banchhanidhi Mahapatra, Ex-Advocate Member
General.
- . Shri Manabhanjan Bahidar, Advocate, Sambal- Member
pur.

The function of the Land Commission is to review the progress of land reforms in the State from time to time, publish report at least once a year and advise Government in all matters relating to land reforms.

The following table shows the disposal of cases under the Land Reforms Act.

Total number of cases instituted till the end of June, 1970	Total number of cases disposed of till the end of June 1970	Balance number of cases pending
11,022	9,467	1,555

107. Abolition of Land Revenue

Along with the change in the concept of land and tenancy, the concept of land revenue too underwent modifications. When the system of payment of land revenue in cash was introduced, it was hailed by its authors as an improvement over the traditional system of payment in kind. But in course of time land revenue has been considered as a handicap on agriculture.

The Sub-Committee appointed by the National Planning Committee, under the Chairmanship of late Shri Jawaharlal Nehru recommended in 1948 as follows—

“During the transition period no tax, rent or land revenue demand should be made in respect of any piece of land, which is so small or the gross out-turn of which is so slight, that the whole of it, if left to the cultivator for his own use, would not suffice to give him a decent human existence according to a predetermined standard”.

In the year 1946, the Government of Orissa appointed the Land Revenue and Land Tenure Committee to recommend among other things legislative and other measures for reforming the different systems of land revenue in the State in order to make the incidence of land revenue or rent, as the case may be as far as possible uniform, equitable and elastic.

Although not strictly in accordance with the recommendation of the above Committee but somewhat in consonance with the policy recommended by them, Government decided that the land revenue collected should be assigned in favour of Grama Panchayat and Panchayat Samiti in the ratio of 50:50 after deducting 10 per cent towards collection charges. This decision of Government was required to be given effect to from the 1st April, 1967. But in the meantime Government decided

to abolish land revenue with effect from the aforesaid date and as such the question of assignment of land revenue to Grama Panchayat and Panchayat Samiti did not arise.

This historic decision of Government to abolish land revenue which had been in the soil of the country from time immemorial symbolises a further step in alienation of the right in land in favour of the tenantry.

As a preliminary step in this direction executive instructions were issued to all concerned not to collect land revenue payable to Government on land, with effect from the 1st April, 1967 pending finalisation of the scheme.

After careful consideration of the pros and cons of the land revenue abolition scheme, Government introduced a bill known as the Land Revenue (Abolition) Bill 1970 in the State Legislature on the 3rd April 1970 to abolish the land revenue and the same was enacted on the 26th October, 1970. The law of land revenue abolition provides that no Rayat or tenant shall be liable to pay land revenue in respect of any land held by him directly under the Government provided such land is used for the purposes of agriculture, horticulture or pisciculture or for the purpose of any small-scale industry outside the limits of a Municipality or Notified Area. If any sum was paid by or on behalf of a Rayat or a tenant towards the land revenue after the 1st April, 1967 such amount if it cannot be adjusted against arrears, shall be refunded to him on application made on that behalf.

108. Bhoodan

Bhoodan Movement started in the district in the year 1952. Till the end of March, 1971, against 2,13,502.20 acres being the total amount of land donated in form of individual gift to the Orissa Bhoodan Yajna Samiti, the acreage distributed among the landless people is 2,542.56 acres only. It is in respect of 22,205.86 acres declarations with the Distribution List have been filed before the respective Revenue Officers. As yet only 3,629.69 acres of land have been confirmed by the Revenue Officers under section 10 of the Orissa Bhoodan Yajna Samiti Act, 1953.

Also till this date 890 villages covering a total area of 2,07,295.44 acres have been donated in way of Grama-Dan to Orissa Bhoodan Yajna Samiti. Out of this 27,433.46 acres have been distributed in 218 villages. In respect of 20,901.89 acres, declarations with the Distribution List have been submitted to the respective Revenue Officers. As yet 3,622.66 acres have been confirmed by the Revenue Officers under Section 10 of the said Act.

109. Administration of other sources of revenue—Central and State**(A) Central Revenue**

Central revenue consists of Income-Tax, Central Excise, and Central Sales Tax.

(i) INCOME-TAX

Prior to the 1st July, 1969 the Income-Tax Officer at Cuttack was holding his jurisdiction over this district through his subordinate staff. But since the 1st July, 1969 a separate circle has been constituted for the district and has been placed under the administration of an Income-Tax Officer whose office is located at Dhenkanal Town.

Now the number of assesseees in the district is 1,242. The following figures show the collection of the Income-Tax during last five years.

Year	Amount Rs.
1965-66	1,04,000
1966-67	2,78,000
1967-68	1,28,000
1968-69	1,00,000
1969-70	9,82,000

(ii) CENTRAL EXCISE

But so far as the Central Excise Administration of the district is concerned, this district comes under the jurisdiction of Cuttack Division. The Assistant Collector of Central Excise with his office at Cuttack administers this district through his sub-ordinate staff.

The following table shows the collection under different heads in the district from 1966-67 to 1970-71.

Year	Amount Rs. P.
1966-67	41,796·44
1967-68	34,022·90
1968-69	32,698·83
1969-70	41,297·68
1970-71	36,782·91
Sugar (Khandsiri Sugar)	
1966-67	5,074·92
1967-68	5,093·84
1968-69	13,058·88
1969-70	7,944·23
1970-71	6,014·75

Year	OIL-CESS*	Amount	
		Rs.	P.
1966-67	..	2,034	16
1967-68	..	1,167	84
1968-69	..	1,359	25
1969-70	..	978	84
1970-71	..	Not available	

(iii) Central Sales Tax

This tax is collected under Central Sales Tax Act, 1956. The State Commercial Tax Administration have been empowered to assess and collect the tax and detect the evasion on behalf of Central Government.

The table below shows the collection of Central Sales tax during the last five years.

Year		Collection	
		Rs.	P.
1966-67	..	16,67,511	27
1967-68	..	7,43,753	25
1968-69	..	8,68,174	95
1969-70	..	7,32,850	85
1970-71	..	7,40,232	01

The Sales Tax Administration in the district also collects taxes on goods carried by roads and inland waterways.

The table below shows the collections during the last two years.

Year		Collection	
		Rs.	P.
1969-70	..	73,000	00
1970-71	..	2,96,235	11

(B) State Revenue

The State revenue sources mainly relate to Commercial Taxes, like Sales Tax, Agricultural Tax, Revenue from excise, etc.

- * Oil Cess is leviable under the Produce Cess Act, 1966 on oil extracted from oil seeds in any mill in India. The Produce Cess Act, 1966 has been enacted to provide for the imposition of cess on certain produce like oil and cotton for development of the methods of cultivation and marketing of such produce.

(i) Excise

Prior to merger, an Excise Inspector was looking into the excise administration of the State, being under the control of another State Officer. At present the administrative set up consists of one Superintendent of Excise with his headquarters at Dhenkanal, 3 Range Inspectors, Excise with headquarters at Dhenkanal, Angul, and Athmallik. 8 Sub-Inspectors of Excise remain each in charge of 2 to 3 police-station areas. There are also two more Sub-Inspectors of Excise, one for the Ganja Gola at Angul and the other as Leave Reserve Sub-Inspector with his headquarters at Dhenkanal who is entrusted for prevention of crimes.

There are 6 Assistant Sub-Inspectors of Excise and 44 Excise peons. Collector is the Chief Revenue Officer under the Excise Act and Superintendent is the Chief Executive Officer of the district under the control of the Collector.

The table shows the revenue derived from the State Excise in the district of Dhenkanal during the last 10 years:—

Year	Amount	
	Rs.	P.
1960-61	6,16,212	00
1961-62	8,04,939	00
1962-63	9,34,998	00
1963-64	10,91,587	00
1964-65	13,11,321	00
1965-66	13,52,550	00
1966-67	15,70,379	00
1967-68	16,57,923	00
1968-69	15,42,996	00
1969-70	16,25,918	00

(ii) Stamp

Revenue is also derived from the sale proceeds of different kinds of stamps.

The table shows the stamps revenue earned during the last 10 years.

	Rs.	P.
1960-61	1,95,482	92
1961-62	1,97,147	37
1962-63	2,31,509	39
1963-64	3,42,903	32

1964-65	..	3,41,843.75
1965-66	..	4,36,616.84
1966-67	..	4,32,397.91
1967-68	..	5,09,068.00
1968-69	..	6,64,965.37
1969-70	..	6,19,499.29

(iii) Commercial Taxes

For Collection of Sales Taxes, Agricultural Income Taxes, Motor Spirit (on sale), Taxes and Entertainment Taxes, the district has been constituted into one circle with headquarters at Angul since the year 1961-62. There is one Commercial Tax Officer to man the administration of the circle. For a smooth running of the administration he is assisted by four Assistant Commercial Tax Officer. Of them, two are stationed at the Circle Office, one at Dhenkanal in charge of Assessment Unit and other at Meramandali check-gate.

The Circle is under the control of the Assistant Commissioner, Commercial Taxes, stationed at Puri who in turn is responsible to the Commissioner of Commercial Taxes, Orissa, stationed at Cuttack. The Finance Department of the State Government is the Administrative Department for commercial taxes.

(iv) Orissa Sales Tax

The Orissa Sales Tax Rules were enacted in 1947. At first a dealer with a gross turn-over exceeding Rs. 5,000 was liable to be assessed. Later in order to give relief to small dealers the minimum taxable quantum was raised to Rs. 25,000.

Collection of Sales Taxes during the last five years from 1966 to 1971 is shown below :-

Year		Total Collection	
		Rs.	P.
1966-67	..	14,25,704.83	
1967-68	..	19,73,035.29	
1968-69	..	22,54,319.67	
1969-70	..	25,83,884.81	
1970-71	..	29,05,770.22	

(v) Agricultural Income-Tax

Under Orissa Agricultural Income Tax Act, 1947, the tax has been levied on agricultural income in the district. Persons deriving Rs. 5,000 and above from their agricultural products are liable to pay this tax.

Collection of Agricultural Income Taxes during the last five years from 1966-67 to 1970-71 is given below :

Year	Total Collection	
	Rs.	P.
1966-67	..	3,936'00
1967-68	..	23,074'42
1968-69	..	10,096'54
1969-70	..	11,048'03
1970-71	..	24,993'41

(vi) Orissa Entertainment Tax and Orissa Motor Spirit Tax

Collection of taxes on entertainment and motor spirit in the district was transferred to the Sales Tax Administration under Finance Department Notifications No. 45115—CTA-157/62-F., dated the 7th December, 1962 and No. 2121—CTM-8/62-F., dated the 21st January, 1963 respectively.

The table below shows the collection of entertainment and motor spirit taxes for the last five years.

Year	Entertainment		Motor Spirit	
	Rs.	P.	Rs.	P.
1966-67	..	90,404'41	3,15,927'42	
1967-68	..	92,458'68	3,00,690'24	
1968-69	..	88,936'41	2,82,012'22	
1969-70	..	15,834'11	2,72,089'71	
1970-71	..	1,14,361'34	3,02,025'98	

APPENDIX

Year	Source of Revenue and Rent	Demand (in rupees)			Collection (in rupees)		
		Current	Arrear	Total	Current	Arrear	Total
1	2	3	4	5	6	7	8
1963-64	.. Rent	9,32,723.46	2,09,524.31	11,42,247.77	8,76,329.53	68,077.46	9,44,406.99
	.. Cess	2,59,860.66	58,673.98	3,18,534.64	2,37,121.30	11,276.89	2,48,398.19
	.. Forest Cess	45,478.86	27,160.75	72,639.61	42,354.65	5,074.92	47,429.57
	.. Sairat	3,594.43	22,626.61	26,221.04	3,282.48	5,586.27	8,868.70
	.. Miscellaneous Revenue	97,166.49	3,170.86	1,00,337.35	75,029.32	150.40	75,179.72
1964-65	.. Rent	9,46,074.55	2,24,315.21	11,70,389.76	9,00,013.89	96,915.87	9,96,929.76
	.. Cess	2,57,027.41	73,227.45	3,30,254.86	2,43,172.28	25,274.45	2,68,446.73
	.. Forest Cess	45,805.64	25,167.29	70,972.93	43,801.93	7,014.35	50,816.28
	.. Sairat	7,632.06	17,694.88	25,326.94	5,942.06	6,095.47	12,037.53
	.. Miscellaneous Revenue	91,829.42	32,199.43	1,24,028.85	50,149.64	9,229.97	59,379.61
1965-66	.. Rent	9,66,019.56	1,77,595.74	11,43,615.80	7,97,978.10	51,568.20	8,49,546.30
	.. Cess	2,65,819.73	69,403.87	3,35,223.60	2,21,407.22	15,869.63	2,37,276.85
	.. Forest Cess	47,180.72	22,721.92	69,902.64	33,834.75	3,655.38	37,490.13
	.. Sairat	7,443.70	13,215.72	20,659.42	7,144.70	6,057.08	13,201.78
	.. Misc. Revenue	1,80,227.79	66,989.64	2,47,217.43	90,051.59	11,443.98	1,01,495.52

1966-67	..	Rent	10,33,419'38	3,20,335'28	13,53,754'66	8,23,797'86	1,31,602'32	9,55,400'18
	..	Cess	2,69,908'36	1,04,438'22	3,74,346'58	2,11,039'05	33,556'36	2,44,595'41
	..	Forest Cess	50,109'94	31,128'61	81,238'55	36,635'83	4,807'75	41,443'58
	..	Sairat	2,023'00	2,48,347'28	2,50,370'28	6,597'03	1,005'00	7,602'03
	..	Misc. Revenue	7,486'02	1,67,962'37	1,75,448'39	1,14,133'57	15,329'26	1,29,462'83
1967-68	..	Rent	10,43,014'16	4,01,479'80	14,44,493'96	..	1,93,763'40	1,93,763'40
	..	Cess	2,71,420'21	1,30,424'37	4,01,844'58	2,11,169'84	58,262'14	2,69,431'98
	..	Forest Cess	50,824'81	36,935'40	87,760'21	40,275'90	10,809'19	51,085'09
	..	Sairat	8,405'46	7,663'56	16,069'02	7,99'46	4,85'00	7,504'46
	..	Misc. Revenue	2,72,840'02	2,81,903'88	5,54,743'90	1,16,313'41	60,420'60	1,76,734'01
1968-69	..	Rent	6,704'88	2,20,267'65	2,26,972'53	224'80	66,940'06	67,164'86
	..	Cess	2,71,657'75	1,33,658'65	4,05,316'40	2,31,066'46	47,438'23	2,78,504'69
	..	Forest Cess	51,072'36	36,497'23	87,569'59	41,706'32	9,577'68	51,284'00
	..	Sairat	13,301'97	8,503'02	21,804'99	10,968'47	4,870'46	15,838'93
	..	Misc. Revenue	2,48,040'05	3,63,278'36	6,11,318'41	1,15,498'68	69,871'59	1,85,370'27
1969-70	..	Rent	14,121'04	1,74,097'37	1,88,218'41	5,701'24	57,694'52	63,395'76
	..	Cess	2,73,450'15	1,27,916'67	4,01,366'82	2,42,611'99	53,942'78	2,96,554'77
	..	Forest Cess	51,379'76	36,658'45	88,038'21	44,529'42	12,582'28	57,111'70
	..	Sairat	27,942'32	9,784'03	37,726'35	25,683'32	1,487'55	27,170'87
	..	Misc. Revenue	1,31,791'10	4,14,548'65	1,46,339'75	66,255'57	74,421'31	1,40,676'88