

CHAPTER XI

REVENUE ADMINISTRATION

147. Jeypore estate

(i) It has been pointed out in Chapter II, as well as in Chapter X, that the Jeypore territory was recognised by the British authorities as a separate estate independent of Vizianagaram in 1794 as a result of the friendly attitude of the Raja of Jeypore during the rebellion of the Raja of Vizianagaram that year. Sanad was granted in favour of the Raja of Jeypore fixing his annual peshkash at Rs. 2,500. In 1803 when Permanent Settlement was made with Raja Ramachandra Deo II the annual peshkash was finally fixed at Rs.16,000. In 1863 during the rule of Ramachandra Deo III the British assumed direct administration over the Jeypore territory to which was incorporated the estates of Gunupur, Rayagada, Alamanda, Narayanpatna, Kalyansingpur, Bissamcuttack and other minor estates. Ramachandra Deo III was a man of ability and his liberal policy was popular among his subjects. At the time of his death in 1889 his son Vikram Deo III was a minor and the British Government took over management of the estate under the Agency Rules.

The estate was made over to Vikram Deo III in November 1895 with a balance as given below :

	Rs.
(1) In Government paper ..	7,50,000
(2) Cash ..	1,00,000
(3) Loan to Salur estate ..	1,05,000
(4) Secured by mortgage, half of Madgol estate ..	3,53,000

During his rule the estate made considerable headway in systematising the accounts and increasing the forest-revenue. At Kotpad saw mills were started and granaries were constructed to receive the rents that were paid in kind. The communication facilities were also improved. As a mark of distinction, Vikram Deo was given the title of Maharaja in 1896 and in 1911 he was made K. C. I. E. He managed his estate for 25 years till his death in 1920. His son Ramachandra Deo IV also obtained the title of Maharaja. He was the Pro-Chancellor of Andhra University for some years. He died in 1931 without a son. After him Vikram Deo Varma, son of Krishna Chandra Deo, a brother of Ramachandra Deo III, was recognised as the successor by the Government of Madras. The title of Maharaja was also conferred upon him. He was a man of sixty at the time of his succession, and was an accomplished scholar in Sanskrit, Oriya and Telugu literatures. As he had no male issue, he adopted in 1935 Rama Krishna Deo, the second son of his only daughter.

Maharaja Vikram Deo died on 15th April 1951 when his successor was a minor and the estate was placed under the management of the Court of Wards. In December 1952, the estate, while under management of the Court of Wards, was abolished under provisions of the Orissa Estates Abolition Act. Prior to the abolition of the estate, the Government of Orissa was receiving a little over Rs. 20,000 in the shape of peshkash out of which Rs. 16,000 was paid by the Jeypore estate proper, Rs. 3,000 by the Kotpad pargana and Rs. 1,054 was the Orissa Government share of the peshkash paid by the Pachipenta estate.

Besides the above accounts, it is considered necessary to present a historical outline of Kotpad pargana and of the Pachipenta estate in connection with our discussion of the Revenue administration of the district.

(ii) **Kotpad pargana**

This pargana comprised five *Garhs* or forts, namely, Kotpad, Churuchunda, Podagada, Umarnkot and Raighar, covering an area of about 2,500 square miles.

The Raja of Bastar, being driven out of his estate by his brother, was given asylum in Jeypore in 1777, Raja Vikram Deo I of Jeypore rendered him valuable assistance for the recovery of his lost possessions and as a mark of gratitude the Raja of Bastar ceded these five *Garhs* to Jeypore on 6th April 1778 rent-free, but on certain conditions. It was agreed that Bastar should have the right to levy a tax called *Mahadan* of Rs. 25 on every 100 bullock-loads of merchandise exported or imported. Hostilities ensued between Bastar and Jeypore in 1782, as a result of which Jeypore refused to honour the condition put forth by Bastar. So Bastar took recourse to force and recaptured three of the five *Garhs* ceded to Jeypore. At the time, Bastar was under the suzerainty of the Marathas and was a defaulter in payment of its tribute to the latter. Consequently, the Marathas forcibly deprived Bastar of the five *Garhs* and in 1811 the Maratha Deputy Rama Chandra Wagh granted the five *Garhs* to the Raja of Jeypore under a new Sanad. From this time onwards, these have been under the possession of the Rajas of Jeypore. Bastar was thus aggrieved and her amity with Jeypore was at stake. As a defensive measure, Jeypore had to build forts and maintain garrisons of Oriya *Paiks* in the five *Garhs*. Correspondence went on intermittently between Madras Government and the authorities at Nagpur over the 'right to the Pargana'. The question was finalised in 1862 when the Government of India gave a ruling (1863) to the effect that the 'right to the Pargana' should be given to the Jeypore estate with an annual payment of Rs. 3,000 as a compensation to the Bastar State for its cessation of the right to collect *Mahadan*. The long drawn-out strife was set at rest, the *Paiks* were withdrawn from frontier villages and the ryots began to plough land and reap the harvest.

Rs. 3,000 was paid for many years by the Jeypore estate and the amount was being remitted by the Vizagapatam officers to the Government of the Central Provinces. But the Raja of Bastar was not paid the amount in full, because the Government of the Central Provinces paid only Rs. 2,000 and kept with it Rs. 1,000 as in 1819 a remission in tribute of Rs. 1,000 was granted to Bastar as a matter of concession for the latter's loss of the pargana.

The Sanad that was granted to the Raja of Jeypore in the Permanent Settlement of 1803 was without the mention of the pargana and so the sum of Rs. 3,000 was in no way peshkash.

The matter was brought up again in 1888. It was ordered that Rs. 3,000 be credited to Madras and not to the Central Provinces revenues. By that time the question regarding the amount of peshkash arose. After long correspondence a provisional Sanad was granted to the Maharaja in 1897 and accordingly the pargana was treated as an estate to be held in perpetuity upon a quit-rent, liable to revision from time to time. It was further provided for his paying for twenty years an annual quit-rent liable to subsequent revision and in addition to Rs. 3,000 already paid of Rs. 13,666 or one-fifth of the total revenue demand. But the Maharaja had maintained some semi-military *Paiks* in the pargana and on account of its cost gradual deductions in the above rent were provided for in the first ten years. Gradually, the garrison was abolished.

The Maharaja put forth an appeal with the contention that the pargana was a Feudatory State and did not form a part of British India. So the quit-rent could not be imposed on it and the arrangement of 1863 was to be held permanent. The Government of India in 1899 rejected the claims of the Maharaja and ordered that the quit-rent should be inclusive of and not in addition to Rs. 3,000. A revised Sanad was accordingly granted in 1900. Aggrieved by this decision, the Maharaja appealed to the Secretary of State, who rejected the plea that Kotpad was not a part of British India and ordered that the arrangement existing prior to 1897 should stand. So the Maharaja had to pay Rs. 3,000 for the pargana till the estates were abolished.

(iii) Pachipenta estate

The Pachipenta estate included an extensive hilly tract in the Pottangi taluk and the adjacent taluks of Andhra Pradesh. As the tradition goes, Tamanna Dora, the first of the zamindar's family, was working as a *Naik* of peons under Jeypore who held the fort of Teda (Tyada) and he was appointed by Biswambhara Deo I of Jeypore (1672 to 1676) to guard the road which in those days ran from Pachipenta to the 3,000-foot tableland of the Jeypore country and also he was granted the title of *Dakshina Kavata Durga Raja* or 'Lord of the Southern Portal'. Carmichael states that in 1754, when Jafar Ali, Fouzdar of Chicacole, called.

on the Marathas to his aid against the Raja of Vizianagaram and the French, the then Pachipenta zamindar, Virappa Raju, led the Marathas in the right track across hills and dales. As a consequence of this, the Raja of Vizianagaram imprisoned the zamindar for life. In 1794, the estate was restituted to his son Mallapa Raju.

The Permanent Settlement was made with Annam Raju, son of Mallapa Raju. At that time the estate was in great financial straits, being a highly mismanaged estate in the district of Vizagapatam. Villages situated in the remote corners of the estate were alienated on Inam tenure on payment of a nominal *Kattubadi*. Locally, these proprietors were called *Mokhasadars*. Most of the *Mokhasadars* lived in the plains and at times visited the villages to extort money from their tenants. Even the zamindars went, occasionally, to the extent of alienating the same village to more than one person, due to which the ryots were left entirely at the mercy of the two or more oppressive claimants.

During 1906, as the estate was hopelessly in debt, the portion known as Hill Pachipenta was auctioned off in execution of a decree for 3½ lakhs which the zamindar owed to the Maharaja of Bobbili. Maharaja Vikram Deo III bought the estate and got delivery. Afterwards the estate formed a part of the Jeypore estate. The question was not solved here. Litigation went on for years between the Maharajas of Jeypore on one side and the zamindars of Pachipenta on the other. However, the dispute ended in a compromise confirmed by the Privy Council in 1933.

The portion of Pachipenta estate, that is situated in the Koraput district, consisted of three parts. The largest of them was integrated to the Jeypore estate. A number of *mokhasas* came under the management of the Maharaja and their position became somewhat better than it was before. The zamindar of Pachipenta retained some insignificant villages and resided in village 'Pachipenta' in the Salur taluk. A small portion belonged to the Ranee of Kottam in the East Godavari district. A previous predecessor obtained it from a previous zamindar. The portion which was in the Koraput district contained 14 villages and was nearly 300 square miles in area.

These estates apart, the Maharaja also possessed Madgol estate in the Vizagapatam district and also some landed properties in the Madras Presidency.

148. Management of the estate

The Court of Wards handed back the charge of the estate to Vikram Deo III in November 1895 who appointed Pula Venkana, a retired Deputy •Tahsildar of Madras Subordinate Service, to manage it. This man was

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a menial servant in the Chodavaram Taluk Office on Rs. 7 a month. The Deputy Tahsildar was stationed at Paveru, one of the most unhealthy places of the district. During that time some Deputy Tahsildars died in such rapidity that nobody dared hold that post. Venkana took the risk and voluntarily accepted the job. He proved a success. Under persuasion of Vikram Deo he left Government service and joined as Dewan of the Jeypore estate. He held the post for 25 years of Vikram Deo's tenure of the estate. Venkana was a sagacious Dewan, but could not improve the system of administration owing to lack of education and administrative experience.

Ramachandra Deo succeeded his father in 1920. The Agent to the Governor urged the necessity of entrusting the management to persons of better qualification. From 1926, the Maharaja borrowed the services of Government officials to manage his estate affairs. Two officers of the Indian Civil Service managed the estate from 1926 to 1932 and from 1932 to 1936. From 1936 to 1940 the estate was managed by a senior officer of the Government and thereafter up to 1950 by a Barrister. After that and preceding the abolition it was being managed by an Additional District Magistrate of the Orissa Administrative Service.

The Jeypore estate was divided, for the purpose of administration, into two parts with headquarters at Jeypore and Rayagada with an Assistant Dewan in charge of each. Further it was subdivided into Revenue Thanas placed in charge of Amins known also as *Nigaman*. There were eleven such thanas in the Jeypore division and six in the Rayagada division. There were Revenue Inspectors under the Amins. The village establishment consisted of the Headman or *Naik* and certain menials called *Bariks*, *Chellans* or *Gondos* and they were paid out of the profits accrued from the cultivation of certain lands set apart in each village for them. These were called Naik's land. Rents were collected and deposited in a strong room in each Thana Office. At places where rents were paid in kind, i.e., grains, there were wooden granaries to store them. There were some big granaries in Jeypore, Borigumma, Kotpad and Nowrangpur and the total capacity of all these granaries was about 45,600 Garces.

The total revenue collected in this estate was about twelve lakhs excluding that from forest which yielded more than four lakhs. Out of this, one and a half lakhs was spent on establishment, one lakh on the taxes paid to Provincial Government and the Local Boards, one lakh on yearly pension paid to the widow of the late Maharaja, nearly one lakh on the maintenance of temples and one lakh on the annual contribution to the Andhra University.

149. Various Land-revenue systems

The Land-revenue Administration was the survival of the ancient feudal system and the methods according to which it was administered were without parallel in other parts of Madras. No survey or settlement was ever carried out in any part of the district. Prior to the abolition of the Jeypore zamindari, the *Jirayati* lands in the estate were administered partly on ryotwari system and partly on a village rent system called *Mustajari*. The relation between landlords and tenants was governed by the provisions of the Madras Estates Land Act of 1908, which was administered by the District Collector and the Revenue Divisional Officers. Under the Act the tenants had the occupancy right on their holdings. Previously they did not possess this right. Moreover, the landlord could evict a tenant only by the authority of law. Now the rights and privileges of the tenants are protected under section 8 (i) of the Orissa Estates Abolition Act. The tenants having occupancy rights during the zamindari enjoyed the same privileges after abolition.

(i) Ryotwari

The ryotwari system placed the ryots in a better position than those in *Mustajari* villages. This system was prevalent in 587 villages in the year 1945, mostly in Rayagada subdivision. Agreements, such as *Cowls* and *Kodpas*, were executed between the landlords and tenants by which the latter secured the holdings. Receipts were granted in proper form to the ryots by regular Revenue Establishment of the estate. The estate used to keep for each ryotwari village a register of ryots commonly known as Demand Register which showed each ryot's holding and the rent due from him. The holdings were described by their local names and a rough description of their boundaries was given, the area being estimated either on their seed or plough capacity. Each ryot paid his rent either to the Amin or to one of the villagers appointed by the estate as the Revenue Naik, and obtained a written receipt for the amount from the land-holder or the person authorised to collect rent.

It appears from the Partially-excluded Areas Enquiry Committee Report, 1940, that there were then only 745 ryotwari villages in the district.

(ii) Inams

By the terms of the Permanent Settlement the reversionary right in Inam tenures then existent was reserved to the Government, though the *Kattubadi* on them was included in the assets of the estate and was payable to the zamindars and proprietors. In 1862 the Inam Commission appointed by the Madras Government visited the Vizagapatam district and permitted holders of pre-settlement Inams to enfranchise their grants by payment of an annual quit-rent fixed according to circumstances. They could thereby avert the risk of their Inams being reverted

to Government. The quit-rent thus fixed did not vary thereafter. But no probe had ever been made into the status of the various Inamdars in Jeypore and the hill tracts of Pachipenta. In fact, there is no practical distinction between pre-settlement and post-settlement grants in the district, the Government never having exercised their right for reverting to the former either by resuming them or enfranchising them. Owing to the absence of reliable records it has become impossible to ascertain the date of an original grant.

The Inams in the district were of three kinds, namely, gift or *Dana*, *Mokhasa* and service, but the last two terms were often used as interchangeable. The payment made by the grantee to the Maharaja was known alternatively as *Tonki* or *Kattubadi*, the former being an Oriya and the latter a Telugu term. *Dana* grants were usually made to Brahmans for religious purposes. *Mokhasas* were granted in favour of the Raja's relations or other persons of rank and were subject to lapse on failure of direct heirs. Frequently, a condition was attached to them requiring the grantee to appear with a certain number of retainers at the Dashara Darbar or to perform certain other services. Some *mokhasa* grants, known as *Sarva mokhasas*, were made free of all *Tonki*, only with service conditions attached to them. Ordinary service grants were made for such minor duties as doing worship to certain deities, supplying the Maharaja with household necessities and performing domestic service in the palace.

Of the three types of Inamdars the *mokhasadars* were the most important. These beneficiaries included persons of varying status, ranging from the grantee of a single village to a feudatory chief like the Thatraj of Bissamcuttack, who ruled an estate of hundreds of square miles and was accorded the title of Raja. All of these large feudal estates were resumed by the Maharaja but the four most important, namely, those of Bissamcuttack, Kalyansingpur, Nowrangpur and Malkangiri, survived to the recent times. The Bissamcuttack grant was resumed in 1926 and that of Kalyansingpur in 1892. The last ruler of Malkangiri, the Raneé Bangara Devi, was deposed in 1872 and the Nowrangpur grant lapsed for want of heirs in the year 1912. Before abolition, most of the *mokhasas* were small properties of a dozen or fewer villages but those of Ambadola and Jagadalpur in the Bissamcuttack tahsil, which were grants made originally by the Thatraj but recognised and continued by the Jeypore Maharaja after the resumption of that estate, are exceptions consisting of about 150 and 60 villages and *Kattubadi* of Rs. 200 and Rs. 160, respectively. S. Sundar Raja Iyengar explains *mokhasa* in his 'Land Tenure in the Madras Presidency' in the following manner—"Mokhasa was a well-known term in the Northern Sirkars and that the term itself implied that it was a tenure subject to service. It took this form when it was granted to servants and military

chiefs in lieu of pay; sometimes it was granted to men of high position and influence, whose tenure was of a honorary or almost nominal nature." In the year 1953 four *mokhasas*, namely, Pukuli, Jagadapur, Ambda and Durgi, were abolished. Similarly 500 Inam villages were abolished during the period 1954—57.

(iii) *Mustajari*

The *Mustajari* system, it seems, has almost the same origin as the *Gaontiahi* system of tenure in Sambalpur and there are also similar systems in some other districts of Orissa. But an exact description is difficult to be given as the system has never been defined by a settlement and there are numerous local variations. The *Mustajar* is an agent for the collection of rent, who is remunerated either by a grant of a piece of rent-free land known as *Hetha bhumi*, or a percentage of the collections. In theory the *Mustajar* is elected by the ryots but in practice the office is usually hereditary, being held by the Naik or headman of the village. The *Mustajar* receives a 'patta' locally known as a 'Kabala' from the zamindar and in return executes a *Kodapa* (agreement) in his favour. Fresh 'Kabalas' and *Kodapas* are normally executed only after the death of one of the signatories. The rights and responsibilities of the *Mustajars* are not defined by any law. The Maharaja can in fact appoint one, whom he likes, to the post and can remove him without having recourse to any legal process. The *Mustajars* are not required to keep any account or any written records of the holdings in their villages. In fact the only record-of-rights, in existence, was the Collector's Land Cess Register which was prepared every three years for the purpose of fixing the cesses payable to the Local Boards in the district.

Though the Estates Land Act made no specific mention of the *Mustajari* system, the position was that a *Mustajar*, being an agent of the landlord, was bound by the terms of the Act, in his relation with the ryots in his village, whereas the relationship between the zamindar and the *Mustajar* was a civil one in which the Revenue Courts have no concern. The Act prohibits enhancement of rent except at a settlement or by the decree of a court, but instances have come to light where such enhancements have been made without authority. Instances of the *Mustajars* redistributing the holdings in their villages, disregarding the occupancy rights which the ryots possessed, were still there. The Act provided remedy for such abuses but the backwardness and ignorance of the people were such that it could scarcely be invoked.

There were doubtful points regarding the relationship between the zamindar and the *Mustajar*, which required to be made clear either by legislation or a settlement. For instance, there were local variations in the method of assessing new cultivation. In some thanas the *Mustajar* leased out waste lands and no enhancement was made in the *sist* which he paid to the zamindar, in others the corresponding enhancement of

sist was made. But elsewhere the estate has been leasing out waste lands and collecting the rent quite independently of the *Mustajars*. There was a similar confusion regarding the right to the usufruct of trees standing on waste lands.

(iv) Rents

Rent was paid either in cash or in kind, cash rents being more common on the 3,000-foot plateau (where the crops are mostly dry) and in the Rayagada subdivision than on the 2,000-foot plateau of Jeypore itself where much paddy is raised. The grains received as rent were stored in the granaries at the Thana Offices and held up until prices were high and then sold to traders. Where cash rents were in force the assessment was usually a certain sum on each plough and hoe used. This varied from Rs. 2 to Rs. 6 a plough and from annas 4 to annas 8 a hoe, according to the quality of the soil and the accessibility of the village. Normally a single ryot was assessed on the assumption that he had one plough and a hoe and was permitted to cultivate as much land as he could. Resentment was felt when the estate or the *Mustajars* attempted to apply the rule literally with the ryots possessing more than one plough or hoe. We get the following relevant account from the report of the Partially-excluded Areas Enquiry Committee, Orissa, 1940 :

“We have already referred above to the scheme of the annual royalty system or plough tax, as desired by the Chief Forest Officer, Jeypore estate. This was approved by the Assistant Commissioner, Orissa Agency Division, in 1921. In fixing this annual licensing fee or rather the royalty, a standard had to be adopted. The plough used by the raiyat was taken as the Unit and royalty was fixed according to the locality and the number of ploughs a raiyat used. It is laid down in the Chief Forest Officer’s circular, dated the 11th March 1922, that this annual licence is optional and has to be issued only with the mutual consent of the villagers and the estate. The assessment has no legal basis and the payment is said to be voluntary on the part of the people. We have also referred to the statutory concession, granted to certain classes of people called the ‘privileged class’, as regards the use of timber and forest materials under the Jeypore Forest Rules and also to the privileges extended to them by the estate in 1921 while introducing the annual royalty system.”

Where grain rents were in force the rent was generally fixed upon the seed capacity of the land, the usual rule being that the ryot paid as rent a quantity of grain equal to that required to sow the land. This was the system prevalent in Jeypore tahsil and Nowrangpur and Malkangiri subdivisions. Here also, there were anomalies and local variations in the matter of practice. In these areas all the valuable land was cultivated for paddy and dry crops were comparatively unimportant. In recent years, no rent was claimed on dry land and the general belief gained ground that

ryots were to cultivate dry land without payment of rent. The estate claimed the right to levy rent on dry lands and in some areas the ryots agreed to the demand while in others they resisted it.

In addition to cash and grain rents, one or two minor miscellaneous dues were still levied. In former days the assessments used to include stipulated quantities of oil, ghee, skins, arrow-root and *Suan*, but when the estate was under the Government management they gradually changed to cash payments. The only items of this kind which survive are the grass *sist* levied in certain thanas of the 'Upper' division, the proceeds of which are used for the thatching of estate buildings, and the customary *bheti* or offering of a goat or fowl which some villages are required to make at Dashara.

The general uncertainty which existed regarding the rights and customs in the land-revenue system was undoubtedly very unsatisfactory and it was hoped that they will be set right at no distant time by a general survey and settlement. Nevertheless, taking the totality into consideration it may be said that the relations between landlord and tenant were good.

In Government Resolution No. 4103-E.A., dated the 7th June 1955, the *Mustajari* system in the district was abolished with effect from 1st July 1955 excepting the inaccessible Bonda areas in the Malkangiri subdivision which were mostly inhabited by the aboriginals. As a result of this, rents are now being collected from the tenants directly by the Government. The 'Hetha lands' which were being enjoyed by the *Mustajars* have also been abolished and are being assessed to rent. The *Chellan* lands have also been resumed since *Chellan* service is no longer necessary after the abolition of the *Mustajari* system. The *Chellans* were rendering help previously to the *Mustajars* in the matter of collection of land-revenue.

150. Present system of survey, assessment and collection of land-revenue

(i) Introduction and Programme

Koraput was an unsurveyed tract when it was constituted a new district on the creation of the Province of Orissa on 1st April 1936, after its separation from the Vizagapatam district of Madras. Great difficulty was then experienced by the administration for want of reliable particulars regarding extent and ownership of lands. In order to secure the ryots and the land-holders of their respective legal rights it was necessary that a survey should be made and record-of-rights prepared which would be of immense help in the general administration of the district.

Before embarking on such a huge scheme in an area covering the entire district, it was decided to take up the operations in the first instance in only 20 villages of Boipariguda area as an experimental measure

in the year 1938. The survey and record-of-rights operations were carried out under the provisions of Madras Survey and Boundaries Act (1923) and the Madras Estates Land Act (1908). The result of the experience gained in the experimental survey was encouraging. A programme was framed for taking up survey and settlement operations in the entire district. Operations began in right earnest in the field season of 1941-42 in Block A covering 545 villages of Umarkot area. After completion of the preparation of preliminary record-of-rights, the operations were suddenly suspended due to World War (1939—45) but were resumed in 1947-48. The original programme framed was revised in the light of the Government decision to give priority to more developing areas, which meant taking up selected pockets throughout the district. Later in 1951 Government reviewed their order and decided to include the entire district in the programme of survey and settlement. Accordingly, a revised programme dividing the entire district into 9 blocks (from A to I) was approved by Government on 22nd August 1951. Again in 1958, Malkangiri was omitted from the programme as having too little cultivation to pay for the expenses of survey but was again included in 1959-60 on the wake of the Dandakaranya Development Authority getting interested in the area for the resettlement of the displaced persons from East Pakistan. The town areas were left out of survey at the time of general survey of the surrounding villages, but they were later taken up in the year 1959-60 for survey and record-of-rights operations only and not for rent settlement. The latest settlement programme covered the entire district excepting about 500 square miles of Bonda hill and Kondakamberu areas which are the most inaccessible and the least populated and cultivated region in the district. The survey of this area is proposed to be taken up in the year 1969-70.

(ii) **Method of survey**

A village was taken as the unit of survey. Plane table method of survey of Bihar and Orissa pattern was decided to be adopted in Koraput against the Chain Survey method followed in Ganjam the former being less costly. Cadastral survey is based on the Polygon of traverse, done either by Theodolite or by plane table. The former is more accurate, at the same time more costly and also time taking. Theodolite traverse was done by the parties of Deputy Director of Surveys, Bihar, in 5 per cent of the villages of Blocks A, B and B-1 (i.e., the area covered by the present Nowrangpur subdivision) and in rest of the villages of these blocks plane table traverse was done. Subsequently, it was decided to get all the villages traversed by the T. T. S. Party, Bihar, Accordingly, cent per cent villages of Blocks C, D, D-1 and E (i.e., a small portion of Koraput subdivision and a major portion of Rayagada and Gunupur subdivisions) were traversed by the T. T. S. Party. Portions of E-1 and G were also traversed cent per cent by the T. T. S. Party, Bihar. But as

it was not possible on the part of the T. T. S. Party, Bihar, to take up traverse work in accordance with the programme, it was thought necessary to take up Theodolite traverse only in 5 per cent of the villages in the remaining blocks. Accordingly, 5 per cent of the villages of Blocks F, F-I, and G (i.e., a major portion of Koraput subdivision) were traversed by the T. T. S. Party. But plane table traverse was done in all the villages of Blocks H and I (i.e., the present Malkangiri subdivision). The inter-State boundaries have been completely traversed by the T. T. S. Party, Bihar.

(iii) **Administrative control**

The settlement operations of the district was under the control of the Settlement Officer, Ganjam-Koraput, with headquarters at Berhampur till the end of 1954. Afterwards, a separate Settlement Officer was placed in charge of settlement work of the district with his headquarters at Jeypore, till 1st August 1960, when the Ganjam-Koraput Major Settlement was again formed having headquarters at Berhampur with the extension of survey and settlement operations to ryotwari areas of Ganjam district.

(iv) **Progress**

There are in all 5,594 villages in the district (excluding Kashipur tahsil. Survey and preparation of record-of-rights have so far been completed in 5,463 villages. The remaining 131 villages have not been taken up for survey because 120 of them are in the unsurveyed Bonda hill area and 11 of them relate to Kotiya group of villages which have been held up owing to discrepancies in the inter-State boundary. Out of 5,463 villages completed for survey and preparation of record-of-rights, rent settlement has so far been complete in 5,246 villages including the villages in Malkangiri and Motu tahsils. Rent settlement is now under progress in 18 villages situated on the border of Orissa and Andhra in Rayagada subdivision. Rent settlement will not be taken up in 86 villages, constituting 19 villages of town area and 67 villages of Machkund basin area submerged under water, where operations will be continued till final publication of the record-of-rights. Rent settlement in the remaining 113 villages could not so far be taken up owing to non-finalisation of the inter-State boundary and non-disposal of the writs and suits filed by the Inamdars against abolition of their Inams under the provisions of the Orissa Estates Abolition Act. These matters have now been finalised and the proposal for rent settlement of these 113 villages is pending. Appendix I shows the up-to-date progress of settlement in each block.

(v) **Rent settlement**

No fixed or uniform principle was followed in this district in the matter of assessment of rent payable by the ryots to the zamindar, Inamdar or the *Mustajar*. In most of the villages the *Mustajari* system

of rent collection was in vogue. The *Mustajar* was an agent of the landlord or Inamdar for collection of rent. He was in the position of a headman, but his rights and responsibilities were not defined by any law. The remaining areas were known as ryotwari areas where the landlord was directly collecting rent from the ryots through paid officials. After abolition of the estate on 29th December 1952 under provisions of the Orissa Estates Abolition Act, the *Mustajari* system has been abolished except in the Bonda hill area and rent is now collected by Government directly from the ryots.

The rent demand of each ryot was not based on the quantity or quality of land held by him. In some places assessment was done on the seed capacity of land and in others on the number of ploughs held by a ryot. Due to this irrational way of assessment the rates of rent varied from village to village and holding to holding having similar characteristics and facilities. Further in some places, i.e., in Koraput subdivision excepting Narayanpatna P.-S., Paddy lands were not generally assessed and in some other areas, i.e., in Nowrangpur and Malkangiri subdivisions, *Dongar* lands were not assessed. In Rayagada and Gunupur subdivisions and in Narayanpatna P.-S. both Paddy and *Dongar* lands were assessed. Mixed rent, i.e., rent in kind and cash, was prevailing in Nowrangpur and Jeypore areas, while Koraput, Rayagada, Gunupur and Motu areas had generally rent in cash only. The rent in kind generally consisted of paddy, straw and thatching grass. In a few cases, it also included ghee, oil, guda (molasses) and goat. This further irrationalised the rent system. In 1952 it was ordered by the Court of Wards to remit one-third of the paddy rent and the whole of grass rent if the ryot paid up his dues before the end of the agricultural year.

In the present rent settlement, effort was made to rationalise the prevailing irrational and discriminating rent structure. Fair and equitable rent was fixed on a scientific principle correlating the settled rent to productivity and area of the land. The cultivated lands of the district were broadly classified into three classes, namely, (i) Paddy, (ii) *Dongar*, and (iii) *Attal* (alluvial soil on the side of rivers) and to allow for variations in productivity each class of land was further subdivided into three sub-classes, namely, I, II and III. Villages were formed into groups to fix uniform rates for similar classes of lands. The yield per acre of each such sub-class of land in each group was determined by crop-cutting experiments and by enquiries from the people, then the gross yield was converted into gross income at average of the prices prevailing during the pre-war years which were considered as normal years. From the gross income thus determined, deductions were allowed towards cost of cultivation, vicissitudes of season and cartage and merchants' profit, to arrive at the net income. The principle of fixing

the fair and equitable rent at one-third of the net income was generally followed subject to adjustments in favour of the ryots in case of abnormal increase. The rates of rent in the villages of Block A (Umarkot area) vary from Re. 1.62 P. to Re. 0.56 P. in Paddy lands and Re. 0.37 P. to Re. 0.19 P. in *Dongar* lands, those in Blocks B and B-1 (Jeypore-Nowrangpur-Kotpad-Borigumma area) vary from Rs. 3.50 P. to Re. 1.37 P. in Paddy lands and Re. 1.12 P. to 0.37 P. in *Dongar* lands and those in Block C (Koraput-Semiliguda area) vary from Rs. 2 to Re. 1.12 P. in Paddy lands and Re. 0.75 P. to Re. 0.50 P. in *Dongar* lands. The rates of rent in Blocks D, D-1, E, E-1, (Rayagada and Gunupur subdivisions) vary from Rs. 5.25 P. to Re. 0.50 P. in Paddy lands and Rs. 2.85 P. to Re. 0.50 P. in *Dongar* lands, those in Block F (Kakkiriguma-Lakshmipur-Guma-D a s m a n t a p u r area) vary from Re. 2.40 P. to Re. 1.35 P. in Paddy lands and Re. 1.12 P. to Re. 0.37 P. in *Dongar* lands. In Block F-1 (Narayanpatna area) the rates vary from Rs. 4.25 P. to Rs. 1.25 P. in Paddy lands and Rs. 2.85 P. to Re. 0.37 P. in *Dongar* lands. In Block G (Pottangi-Nandapur-Padwa-Machkund area of Koraput subdivision) rates vary from Rs. 2.75 P. to Re. 1.37 P. in Paddy lands and from Re 1.12 P. to Re. 0.37 P. in *Dongar* lands, in Block H (Govindapalli-Salimi-Mathili-Padmagir-Malkangiri area) from Rs. 3.60 P. to Re. 1.10 P. in Paddy lands and Re. 1.50 P. to Re. 0.50 P. in *Dongar* lands and in Block I (i.e., Venkatapalam P.-S. area) the rates of rent vary from Rs. 2.90 P. to Re. 0.70 P. in Paddy lands and Re. 1.30 P. to Re. 0.50 P. in *Dongar* lands.

Attal lands have been assessed at the rates applicable to Paddy lands of the same sub-classification and *bari*, *tope* and other lands at the rates applicable, respectively, to 1st, 2nd and 3rd class *Dongar* lands. Appendix II shows the subdivisionwise effects of rent settlement, Rayagada subdivision embracing Gunupur but excluding Kashipur P.-S. The overall effect of rent settlement is that against the old rent of Rs. 16,44,698.17 P. (Paddy rent valued at current prices after allowing 1/3rd remission), the settled rent in the assessed area of 1,103,946.28 acres is Rs. 19,56,551.83 P. and in the unassessed area of 577,912.84 acres it is Rs. 5,95,760.50 P. A statement showing the demand, collection and balance in respect of land-revenue comprising cash and kind rents, cess and miscellaneous income for the years 1958-59 to 1962-63 may be seen separately at Appendix V to V-D.

151. Legal position and preparation of Khatas under different status

The Madras Estates Land Act, 1908, was in force till the abolition of the estates on 29th December 1952. The preparation of record-of-rights and settlement of rent were carried on till the aforesaid date under the provisions of the Madras Estates Land Act and where proceedings were already initiated under the Madras Estates Land Act, the pending

proceedings till the republication or final publication, as the case may be, continued under the Madras Estates Land Act. In 3,440 villages, preparation of record-of-rights was completed under the Madras Estates Land Act. In 1,497 villages where preparation of record-of-rights was initiated after repeal of the Madras Estates Land Act, Government issued executive orders for preparation of record-of-rights and settlement of rent as there were no other laws under which the operations could be carried on. The proceedings in these villages were validated under section 38 of the Orissa Survey and Settlement Act (1958), which came into force in a major portion of this district in Revenue Department No. 53478—327/60-R., dated the 12th December 1960. The Orissa Survey and Settlement Act (1958) was enacted to do away with a bewildering variety of settlement laws and procedure prevailing in parts of the State and to prescribe a uniform law and procedure for the entire State. It was an improvement on the Madras Estates Land Act in Koraput as a new short-cut procedure was prescribed for simultaneous proceedings of survey, preparation of record-of-rights and settlement of rent in place of independent procedure prescribed for each stage in the Madras Estates Land Act. In 526 villages of Malkangiri subdivision preparation of record-of-rights and settlement of rent were done under provisions of the Orissa Survey and Settlement Act although survey itself was technically done under the Madras Survey and Boundaries Act owing to an earlier notification issued under the latter Act, which (the M. S. and B. Act) has since been replaced by the Orissa Survey and Settlement Act.

Unlike the Orissa Tenancy Act, the Madras Estates Land Act while governing the relationship between the land-holder and his ryot did not govern the relationship between the ryot and his tenant and did not recognise any intermediary between the land-holder and the ryot. Therefore, *Bhagchasis* and *Madhyasat wadhikaris* (tenureholders) have not been recorded in the settlement records although there were only a few such tenures in this district. In Malkangiri subdivision, however, owing to the definition of 'Tenants' and 'Landlords' given in the Orissa Survey and Settlement Act under which the records-of-rights were prepared in this subdivision, a few Sikimi Khatas have been prepared in the names of the *Bhagchasis* under their respective ryot-landlords. The irresumable Inams were treated as separate 'estates' under section 3 (2) (e) of the Madras Estates Land Act and so the Inamdars were given Khewats, i.e., the record of proprietary right. But difficulty arose in properly recording the incidence of tenure of the resumable Inamdars. Following the North Orissa pattern, Mentakhats were prepared for such tenures in the names of the Inamdars showing *Nijdakhal* and *Prajadakhal* lands. Notes were recorded in the remarks column of the corresponding Khatian regarding the right of the Inamdars to collect rent from individual Khatadars. After

abolition of the estates, as the rent collection rights have vested in Government, necessary corrections are being effected in the records by getting orders of the Board of Revenue under section 172 of the Madras Estates Land Act by deleting such entries.

The following kinds of Khatas have been prepared during settlement :

1. Ryoti [vide definition in Sec. 3 (16) of M. E. L. Act]
2. Private [vide definition in Sec. 3 (10) of M. E. L. Act]
3. Parityakta Bedakhali ryoti (for surrendered/abandoned and for the lands in khas possession of the land-holder which are not private lands).
4. Jamadharya-Jogya (for assessable lands)
5. Abad-Jogya Anabadi (for cultivable waste)
6. Abad-Ajogya Anabadi (for uncultivable waste)
7. Poromboke (for communal lands and reserved lands in all areas excepting Malkangiri).
8. Naukari Mafi (for lands held on service tenure)
9. Departmental
10. Sarbasadharana (communal lands in Malkangiri subdivision only).
11. Rakhita (reserved for the benefit of Government and people in Malkangiri subdivision only).
12. Sikimi (rights of Bhagchasis in Malkangiri subdivision only)
13. Gharbari (in town areas only)

152. Land Reforms

(i) Relationship between land lord and tenant.—History of relationship and measures taken to secure the interest of the tenant class

Prior to the Madras Estates Land Act (1908), the relation between landlord and tenants was nowhere defined. As no survey and settlement had ever been carried out, assessment was roughly levied on each plough and hoe and on the seed capacity of the land. A tenant was permitted to cultivate as much land as he could. The tenants had no occupancy right on the land. The uncertainty of their tenure made them unwilling to effect any improvement on the land. Whenever overassessment was made the tenants used to cultivate elsewhere. Therefore, in this sparsely populated district the land-owner tied as many ryots for his lands as possible and took care to put pressure on them. It is but an admitted fact that the tenants of this hill country were assessed more lightly than their brothers in the plains. It is said that the relation between landlord and tenants was on the whole

good. The *Jirayati* lands of the estate were administered on *Mustajari* system and to a very small part on ryotwari. In the ryotwari villages the tenants paid their rent directly to the Estate officials. *Cowls* and *Kodapas* were exchanged between the zamindar and the tenants which, to some extent, recognised and secured the holdings of the ryots. But the *Mustajari* system had no legal recognition and varied from place to place. The *Mustajars* in course of time became very powerful and oppressive. The landlord paid no heed to the oppression of the *Mustajars* but cared only for the payment of the agreed amount. The tenants did not have records of their lands and they were entirely at the mercy of the *Mustajars*. The Madras Permanent Settlement Resolution XXV of 1802 laid down, "The zamindars or landlords shall enter into engagement with their ryots for a rent, either in money or in kind, within a reasonable period of time, grant each ryot a Patta or a Kaul defining the amount to be paid by him and explaining any condition of their engagement. And the zamindars or land-holders shall grant regular receipts to the ryots for discharges in money or in kind made by the ryots on account of the zamindars. If a zamindar after the expiration of a reasonable period of time from the execution of his *Kabuliyat* neglects or refuses to comply with the demand of underfarmers or ryots for the Pattas or receipts above mentioned, shall be liable to pay such damages as may be decreed by the Adalat to the complainant."

But it is apparent that no Kuala or Pattas were issued nor a single receipt given for the rent paid even after passing of the Madras Estates Land Act (1908) though it was specified under section 65 that if the land-holder or other persons receiving rent on his behalf refused or failed to credit the rent paid for the year, the ryot shall be entitled to recover from the land-holder, on application made to the Collector for that purpose, compensation not exceeding double the amount or value of the rent paid. The Madras Estates Land Act made no specific mention of the *Mustajari* system as already stated. It even prohibited enhancement of rent except at a settlement or by the decree of a court. But *Mustajars* continued to levy enhancement of rent and even redistributed the holdings in a village disregarding the occupancy rights of the tenants. The provisions of the Act were almost unproductive to the tenants due to their ignorance and backwardness. The Partially-excluded Areas Enquiry Committee strongly recommended for the conversion of the *Mustajari* system into ryotwari system which would ensure improvement in their condition.

The rent paid by the tenants was not determined by any fixed principle but was governed by custom which varied in different parts of the district. The Madras Estates Land Act prohibited the enhancement of rent except at intervals of twenty years on good cause shown

by the landlord in a suit before the Revenue Court and the Act also empowered the court to fix a fair rent in certain cases where disputes had arisen.

But no such decision of the court could be found in the annals of Land-revenue administration of the district. As a general rule, rent of the areas, where paddy was largely grown, was calculated on the seed capacity of the land. An experimental survey of some twenty villages in Boipariguda thana was conducted by the Settlement Department during the year 1939-40 and it was found that the average rental per acre was between 12 and 14 annas. But in Rayagada subdivision the rent was much higher. The maximum rate of rent at present is Rs. 3.50 P. The rate of rent is fixed according to the quality of soil and the nature of land. In the past, rent was being fixed on dry lands on the method of 'plough and hoe' system. The ryot paid the rent on the number of ploughs and hoes which he used for cultivation. The rate of rent varied from As. 2 to As. 6 a plough, and from As. 4 to As. 8 a hoe.

In addition to cash and grain rents, one or two minor miscellaneous dues were also levied. They used to include oil, ghee, skin, etc. and also thatching estate buildings and the customary offering of goats or fowls which some villages were required to make at Dashara.

Under section 8 (1) of the Orissa Estates Abolition Act, 1952, the tenants became, from the date of vesting, the tenants of the State Government and they held the land with the same rights and subject to the same restrictions and liabilities as they were entitled or subject to immediately before the date of vesting. The *Mustajari* system has also been abolished. The whole of the district has been surveyed except a portion of Malkangiri subdivision and rent settlements made in a number of blocks.

(ii) There were no agrarian movement in early times as the district is largely populated by backward aboriginal people. They were completely devoid of any such idea.

153. Restriction on alienation of land

Even though the survey and settlement operations have led to the conferment of formal ryoti rights on a large number of people whose status was hitherto indeterminate, this right as far as the majority of the tenants are concerned is subject to certain limitations which do not obtain in the coastal districts. The majority of the tenants belongs to the Scheduled Tribes and their right in their holdings is restricted by the provisions of the Orissa Scheduled Areas Transfer of Immovable Property (By Scheduled Tribes) Regulation, 1956 ; they cannot transfer their holdings to any one, who is not a member of any of the Scheduled Tribes, without the permission of the competent authority who usually is the Subdivisional Officer. This restriction has a historical background. It was realised in the beginning of the century that the tribal

tenants were easily induced by money-lenders and people of the plains to part with their lands on extremely inadequate considerations and the transactions, more often than not, were fraudulent. The zamindars of Jeypore had not taken any effective steps against such alienations of holdings. In 1917 the Agency Tracts Interest and Land Transfer Act was enacted which prohibited transfer of immovable property "situated within the Agency tracts by a member of the hill tribe unless made in favour of another member of a hill tribe, or with the previous consent in writing of the Agent or of any other prescribed officer". This law also provided that when a transfer in contravention of the provisions of the Act was made, the Agent or any other prescribed officer could, either on application by any one interested or on his own motion, eject any person in possession of the property and can restore it to the transferor or his heirs. The law no doubt reduced the volume of alienations, but unauthorised transfers were still frequent. This law has since been replaced by the Orissa Regulation referred to above. Thus for quite sometime ryoti right in land, as far as the Scheduled Tribes are concerned, has been subject to certain restrictions. The number of landless persons is, however, large because large tracts of agricultural land had already been transferred prior to the Act of 1917 or have been transferred thereafter without the law being invoked. The latter has several explanations, the most important of which is the transferors' disinclination to be engaged in litigation against one who is practically the only financier and banker in these tracts ; besides, the cost and botheration of the litigation do not appeal easily to the tribal. The scope of reclamation of waste lands is also limited in the district in view of its hilly terrain and, in the result, unequal distribution of land is more pronounced than in many other districts. It is in this context that the Bhoodan Yagna Campaign of Acharya Vinoba Bhave assumes special significance.

154. Bhoodan

Under the Orissa Bhoodan Yagna Act, 1953 (as amended in 1956) the Bhoodan Yagna Samiti of Orissa receives, administers and distributes all lands donated to the Samiti. 'Bhoodan Yagna' is defined as the movement initiated by Sri Vinoba Bhave for acquisition of land through voluntary gifts with a view to distributing it to landless people. The Bhoodan Yagna Samiti is a body having a common seal and vested with the capacity of suing and being sued. All the members including the Chairman are nominated by Sri Vinoba Bhave. The Samiti has its representatives and workers in each of the districts. The Bhoodan Office in Koraput district is situated at Jeypore. These representatives actually receive and distribute the lands on behalf of the Samiti. When any gift of land is made to the Samiti, the Samiti presents the Bhoodan declaration along with a list of persons to whom the land is distributed before the Revenue Officer who after enquiry either confirms the declaration or supersedes it. The Revenue Officers are the Tahsildars of

the respective areas. Where the declaration is confirmed by the Revenue Officer, the lands are transferred to the grantees from the date of distribution with such rights and liabilities and subject to such conditions, restrictions and limitations as provided by or under this Act. Where the Bhoodan declarations are superseded the donation stands cancelled and the owner is reinstated in his former rights as if no such donation has been made.

The total area of land donated to the Samiti was 78,566 acres by the end of 1964. The majority of lands in this district is owned by non-Adivasis. The Bhoodan movement is bringing about a revolutionary change in the economic life of this district by distributing lands to Adivasis. If this campaign is carried to successful ends from village to village, it will give prosperity and happiness to the landless Adivasis. When all the cultivated lands are donated to the Samiti, the Samiti transfers the lands to the village community. The members of the village community cultivate the land collectively. It not only increases the productivity of the land, but brings a sentiment of brotherhood among the villagers. Besides this Bhoodan movement, several villages are donated to the Bhoodan Samiti and the donation is termed 'Gramadan' which is another aspect of the movement. In this district 1,613 villages have been donated towards Gramadan. In case of Gramadan the ownership of the land vests in the village community after which private or individual ownership ceases to exist. The land can be cultivated jointly by the villagers if they so desire or can be allotted equitably among the families of the village for individual cultivation. The principle of the common ownership of the land provides a rational basis for economic planning of the villages.

155. Rural wages and agricultural labour

Labour is comparatively cheap in the district. Agricultural labour as well as all forms of casual labour comprise a considerable number of females. A peculiar form of contract labour in the district, which admittedly is on the decline, is what is known as *Gothi* or *Khambari* system. Under this system the debtor agrees to repay the creditor's loan by his labour for which he is paid at reduced rates. At times, no payment except the subsistence of the labourer is involved. The system was abolished in 1948 by the Orissa Debt Bondage (Abolition) Regulations. It cannot, however, be claimed that it is totally extinct now, even children are employed as labourers and they are engaged in tending the cattle or doing menial services.

The rates of wages have been discussed in Chapter IX.

156. Administration of other sources of revenue

(i) Stamps

Stamps of all kinds, that is, ordinary postages stamps, Central Excise stamps, National Savings stamps, judicial and non-judicial stamps are sold from the Treasury and Sub-Treasuries in Koraput

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district and stamp vendors supply stamps to the general public. They earn their commission on the sale of each stamp. Issues are made from the District Treasury direct to the parties as there are no stamp vendors in the district headquarters. Adequate stock is always maintained in the District Treasury to avoid difficulties in their availability.

(ii) Income-tax

This is a Central revenue. The district at present has no office of this Department. Formerly Rayagada was the headquarters of an Income-tax Officer. It has since been shifted to Titlagarh in the district of Bolangir. The Income-tax Officer from Titlagarh administers this district as regards the assesseees, other than the salaried officials, who are under the jurisdiction of the Income-tax Officer, Salaries Circle, Puri. Inspectors of Income-tax visit different places for the purpose of detecting evaders and the Income-tax Officer makes his round of tours occasionally to deal with assessment cases. The assessed tax and the penalty, if any, are credited in the Treasury and Sub-Treasury under the appropriate head of account. Credits under this head of account for a period of 8 years are given in Appendix IV.

(iii) Sales Tax

After passing of the Orissa Sales Tax Bill in 1947, the Sales Tax administration in the district came into operation that year. The headquarters of the Sales Tax Officer is at Jeypore. This is obviously because Jeypore is the biggest town in the district and commercially the most important one. The district administration is centralised and the entire machinery is located at the headquarters at Jeypore. The assessing officers visit important business centres in the district for the purpose of assessment. The Inspectors undertake tours to make enquiries and to detect tax evaders.

In the beginning a dealer whose annual gross turn-over exceeded Rs. 5,000 was liable to pay sales tax. Subsequently, the minimum taxable quantum was raised to Rs. 10,000.

Koraput was an important district from the point of view of sales tax till the Indian Constitution by its Article 286 restricted its scope. Levy on exports was put a stop to. Koraput is a major exporting district. Hence, the restriction so imposed limited the working of the Act greatly. Major exports are rice, oil-seeds, timber, chilli and tamarind.

The District Sales Tax administration is under the control of the Commissioner of Sales Tax whose headquarters is at Cuttack. This is under the Finance Department of the Government. The Officer belongs to the Orissa Finance Service. Since 1961, entertainment tax which was so long administered by the Collector of the district has come under the jurisdiction of the Finance Department and the Commercial Tax Officers have been given the charge of it. The number of dealers and the receipts from sales tax for 5 years together with receipts from entertainment tax may be found in Appendix IV.

(iv) Agricultural Income-tax

The operation of this Act in the district began in 1947. This is a tax on agricultural income and the annual taxable minimum is Rs. 5,000. Nowrangpur and Rayagada subdivisions have rich agriculturists. Bulk of the tax, therefore, comes from the assesseees of these areas.

The number of assesseees and revenue from agricultural income-tax for 5 years are shown in Appendix IV.

(v) Central Sales Tax

This is a recent introduction. The District Sales Tax administration has taken charge of this on behalf of the Central Government. A few goods, such as coal, cotton, hides, skins, iron and steel, jute and oil-seeds have for the present been brought within its scope. Levy even on exports is also permitted under this Act.

(vi) Registration

The Additional District Magistrate of the district is the District Registrar. The district has 8 Sub-Registrars. Out of these, only Jey-pore has one officer exclusively for registration, the remaining 7 at Koraput, Nowrangpur, Rayagada, Gunupur, Bissamcuttack, Pottangi and Malkangiri are being managed by officers of the Revenue Department in addition to their own duties. The Stationary Sub-Magistrates of Nowrangpur, Rayagada and Gunupur and the Tahsildars of Bissamcuttack, Pottangi and Malkangiri are the *ex officio* Sub-Registrars of their jurisdiction while Second Officer, Koraput, is the *ex officio* Sub-Registrar for Koraput Sadar subdivision. Litigation in the district is small and so also the registration work.

(vii) Excise

The Excise administration of the district is managed by an Excise Superintendent who works under the general supervision of the Collector. Following is an account of excise-revenue collected during the years, 1958-59 to 1962-63.

		Rs.
1958-59	..	1,95,250
1959-60	..	62,180
1960-61	..	63,030
1961-62	..	79,235
1962-63	..	10,327

(viii) Motor Vehicle Tax

Receipts under the motor vehicle tax are given below:

		Rs. P.
1958-59	..	3,44,632-39
1959-60	..	3,86,753-99
1960-61	..	4,71,982-99
1961-62	..	5,22,177-99
1962-63	..	6,86,853-85

APPENDIX I
Statement showing Settlement Operations

Name of Settlement block	Number of villages in the block	Name of the area	Number of villages where rent settlement has been completed	Present stage of operation in the remaining villages
1	2	3	4	5
A ..	545	Umarkot, Dabugan, Raighar and Pannabeda.	511	34 villages finally published under section 166 (2) of the M. E. L. Act after finalisation of inter-State boundary pending for rent settlement
B ..	908	Nowrangpur, Borigumma, Kotpad and Jeypore.	885	23 villages finally published under section 166 (2) of the M. E. L. Act after finalisation of inter-State boundary and disposal of writ, as the case may be, pending for rent settlement.
B-1 } C }	.. 176	Portion of Koraput and Semiliguda P.-S.	176	..
D ..	705	Rayagada, Gunupur and Gudari.	688	Out of 17 villages, 16 villages have been finally published under section 166 (2) of the M. E. L. Act and now under rent settlement. In the remaining one village, namely, Purlendi, simultaneous proceedings under section 36 (1) (c) of the O. S. S. Act, 1958, survey, preparation of R. O. Rs. and settlement of rent are in progress.
D-1 ..	378	Puttasingi, Durigi and Kailasakota.	322	56 villages of Sardhapur Mutta are pending for rent settlement.

Name of Settlement block	Number of villages in the block	Name of the area	Number of villages where rent settlement has been completed	Present stage of operation in the remaining villages
1	2	3	4	5
E ..	564	Muniguda and Bissamcuttack.	563	Survey, preparation of R. O. Rs. and settlement of rent under section 36 (1) (c) of the O. S. S. Act, 1958, in village Kulti is in progress.
E-1 ..	461	Chandrapur, Seriguda and Ambadola.	461	..
F ..	388	Dasmantapur, Laxmipur, Kakkirigumma and Gumma.	388	..
F-1 ..	283	Narayanpattana, Bandhugan and Alamanda area.	283	..
G ..	531	Machkund, Padwa, Nandapur and Pottangi.	531	..
H ..	239	Mathili and Malkangiri.	239	..
I ..	119	Motu, Podia and Kalimela.	119	..
Town area	19	Jeypore, Koraput, Nowrangpur, Kotpad, Rayagada, Gunupur, Machekund, Jalaput, and Anakadelli.	..	Attestation of R. O. Rs. is in progress.
Machkund basin area.	67	Padwa and Machkund area.	..	Preparation of R. O. Rs. is in progress.
Kotiya ..	11	Duthari area	}	Deferred
Bonda area	120	Bonda area		
Total ..	5,594		5,246	

Subdivisionwise effects

Name of subdivision	Number of villages	Number of villages completed from rent settlement	Existing rent, kind rent converted to cash current prices after allowing 1/3rd remission in kind rent		Total area of unassessed land		Total area of assessed land		Total area of cols. 5 and 6	
			Rs.	P.	Ac.	Dc.	Ac.	Dc.	Ac.	Dc.
1	2	3	4		5		6		7	
Nowrangpur subdivision.	1,453	1,395	9,91,532	62	283,940	33	437,268	70	721,209	03
Koraput subdivision.	1,253	1,243	1,77,191	38	72,782	86	331,111	02	403,893	88
Rayagada and Gunupur subdivisions.	2,233	2,125	4,18,533	84	18,961	33	291,291	32	310,253	15
Malkangiri subdivision.	438	435	57,440	33	144,401	62	44,275	24	188,676	86
Total ..	5,377	5,203	16,44,698	17	520,086	64	1,103,946	28	1,624,032	92

DIX II
of Rent Settlement

Settlement		Total	Difference between settled and existing rent	Remarks
Over unassessed	Over assessed			
8	9	10	11	12
Rs. P.	Rs. P.	Rs. P.	Rs. P.	
2,20,214·19	8,69,965·39	10,90,179·58	98,646·96	57 villages pending for rent settlement and one village has no ryoti land.
98,889·59	2,80,755·63	3,79,645·22	2,02,453·84	3 villages in Block G and 2 villages in Block F-1 have no ryoti lands.
33,803·06	7,04,370·12	7,38,173·18	3,19,639·34	34 villages have no ryoti lands. 56 villages pending for rent settlement. 18 villages under different stages of settlement operations.
2,25,006·00	1,01,460·69	3,26,466·69	2,69,026·36	3 villages (one in Block H and two in block I) have no ryoti lands.
5,77,912·84	19,56,551·83	25,34,464·67	8,89,766·50	

APPEN
Revenue from

Item	1954-55	1955-56	1956-57	1957-58
	Rs. P.	Rs. P.	Rs. P.	Rs. P.
Postal Stamps ..	2,06,398·63	2,28,816·05	2,67,060·85	2,59,944·93
Non-Postal Stamps* . .	1,44,593·91	1,82,311·61	2,02,299·28	1,74,937·36

*Judicial, Non-judicial, Special, Adhesive, Revenue, Copy

DIX III

Stamp

1958-59		1959-60		1960-61		1961-62		1962-63		1963-64	
Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
2,69,548	78	3,18,219	89	3,53,987	17	3,76,663	12	4,63,324	06	5,05,682	92
2,14,361	22	2,31,354	36	2,51,828	84	2,76,031	59	3,08,269	34	3,96,354	50

Stamps, Legal Practitioners' Stamps, Stamp Duty and Penalty.

APPENDIX IV

Statement showing collection of Income-tax, Sales Tax,
Agricultural Income-tax and Entertainment Tax

Income-tax

Year	Gross collection	
	Rs.	P.
1955-56	3,18,677	73
1956-57	4,38,577	94
1957-58	2,21,927	51
1958-59	1,00,039	51
1959-60	1,18,354	29
1960-61	1,04,175	00
1961-62	3,28,680	31
1962-63	3,66,354	45

Sales Tax

Year	Number of dealers	Tax collected	
		Rs.	P.
1959-60	570	4,94,491	42
1960-61	578	9,39,573	74
1961-62	595	7,50,747	65
1962-63	630	8,73,854	11
1963-64	680	14,14,568	04

Agricultural Income-tax

Year	..	Number. of assesseees	Tax collected
			Rs. P.
1959-60	..	124	56,753·54
1960-61	..	121	24,951·28
1961-62	..	123	1,47,881·02
1962-63	..	119	4,46,985·47
1963-64	..	128	22,216·96

Entertainment Tax

Year	..	Tax collected
		Rs. P.
1961-62	..	86,302·31
1962-63	..	62,313·41
1963-64	..	1,22,177·03

APPEN
Land-revenue D. C. B. statement

Item	Demand		
	Arrear	Current	Total
1	2	3	4
	Rs. P.	Rs. P.	Rs. P.
Rent cash ..	7,07,022·92	17,42,764·63	24,49,787·55
Rent kind ..	5,31,610·00	2,43,113·00	7,74,723·00
Cess ..	99,584·34	1,33,168·52	2,32,752·80
Total ..	13,38,217·26	21,19,046·15	34,57,263·41
1958-59 Miscellaneous ..	44,624·00	57,242·50	1,01,866·50

APPEN
Land-revenue D. C. B. statement

Item	Demand		
	Amount	Current	Total
1	2	3	4
	Rs. P.	Rs. P.	Rs. P.
Rent cash ..	7,14,494·68	17,54,503·58	24,68,998·26
Rent kind ..	3,20,640·42	2,20,268·03	5,40,908·45
Cess ..	92,485·38	1,37,416·52	2,29,901·90
Total ..	11,27,620·48	21,12,188·13	32,39,808·61
1959-60 Miscellaneous ..	23,994·75	41,819·96	65,814·71

DIX V-A
for Fasli 1368 (1958-59)

Collection			Balance		
Arrear	Current	Total	Arrear	Current	Total
5	6	7	8	9	10
Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.
5,30,465·55	14,70,229·08	20,50,694·63	1,26,557·37	2,72,535·55	3,99,092·92
3,45,470·00	1,51,901·00	4,97,371·00	1,86,140·00	91,212·00	2,77,352·00
75,690·37	1,05,831·60	1,81,521·97	23,893·97	27,336·92	51,230·89
10,01,625·92	17,27,961·68	27,29,587·60	3,36,591·34	3,91,084·47	7,27,675·81
25,810·45	52,675·84	78,486·29	18,813·55	5,566·66	23,380·21

DIX V-A
for Fasli 1369 (1959-60)

Collection			Balance		
Arrear	Current	Total	Arrear	Current	Total
5	6	7	8	9	10
Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.
3,78,494·63	13,01,354·65	16,79,849·28	3,36,000·05	4,53,148·93	7,89,148·98
94,100·00	1,30,383·46	2,24,483·46	2,26,540·42	89,884·57	3,16,424·99
46,280·57	1,05,830·91	1,52,111·48	46,204·81	31,585·61	77,790·42
5,18,875·20	15,37,569·02	20,56,444·22	6,08,745·28	5,74,619·11	11,83,364·39
10,154·09	32,550·04	42,704·13	13,840·66	9,269·92	23,110·58

Land-revenue D. C. B. statement

Item	Demand					
	Arrear		Current		Total	
1	2		3		4	
	Rs.	P.	Rs.	P.	Rs.	P.
Rent cash ..	8,31,162	36	17,89,999	00	26,21,161	36
Rent kind ..	2,25,627	03	1,31,363	01	3,56,990	04
Cess ..	81,277	23	1,34,396	69	2,15,673	92
Total ..	11,38,066	62	20,55,758	70	31,93,825	32
1960-61 Miscellaneous ..	40,486	02	1,90,256	86	2,30,742	88

Land-revenue D. C. B. statement

Item	Demand					
	Arrear		Current		Total	
1	2		3		4	
	Rs.	P.	Rs.	P.	Rs.	P.
Rent cash ..	12,56,633	86	22,60,760	22	35,17,394	08
Rent kind ..	2,24,928	84	73,641	03	2,98,569	87
Cess ..	1,04,919	37	1,56,924	85	2,61,844	22
Total ..	15,86,482	07	24,91,326	10	40,77,808	17
1961-62 Miscellaneous ..	1,36,793	78	1,70,839	26	3,07,633	04

DIX V-B

for Fasli 1370 (1960-61)

Collection			Balance		
Arrear	Current	Total	Arrear	Current	Total
5	6	7	8	9	10
Rs.	P.	Rs.	P.	Rs.	P.
4,78,733·23	13,79,893·57	18,58,626·80	3,52,429·13	4,10,105·43	7,62,534·56
99,200·45	96,535·68	1,95,736·13	1,26,426·58	34,827·33	1,61,253·91
42,586·04	96,902·82	1,39,488·86	38,691·19	37,493·87	76,185·06
6,20,519·72	15,73,332·07	21,93,851·79	5,17,546·90	4,82,426·63	9,99,973·53
15,334·32	1,36,367·79	1,51,702·11	2,51,151·70	53,889·07	79,040·77

DIX V-C

for Fasli 1371 (1961-62)

Collection			Balance		
Arrear	Current	Total	Arrear	Current	Total
5	6	7	8	9	10
Rs.	P.	Rs.	P.	Rs.	P.
6,16,708·73	16,63,268·47	22,79,977·20	6,39,925·13	5,97,491·75	12,37,416·88
52,776·48	21,378·28	74,154·76	1,72,152·36	52,262·75	2,24,415·11
50,743·01	1,13,822·82	1,64,565·83	54,176·36	43,102·03	97,278·39
7,22,228·22	17,98,469·57	25,18,697·79	8,66,253·85	6,92,856·53	15,59,110·38
38,008·45	3,80,080·45	68,372·77	1,06,429·46	1,32,830·81	2,39,260·27

APPENDIX
Land-revenue D. C. B. statement

Item	Demand		
	Arrear	Current	Total
1	2	3	4
12 Tahsils for Fasli 1372—	Rs. P.	Rs. P.	Rs. P.
Rent cash ..	12,80,568·94	23,45,451·64	36,26,020·58
Rent kind ..	1,69,977·11	56,890·60	2,26,867·71
Cess ..	1,05,472·28	1,68,110·98	2,73,583·26
Total ..	15,56,018·33	25,70,453·22	41,26,471·55
Cash rent (Kashipur tahsil)	533·65	69,680·08	70,213·73
Cess (kashipur tahsil) ..	67·54	8,357·68	8,425·22
Nistar cess (Kashipur tahsil)	59·71	8,365·26	8,424·97
Total ..	650·90	86,403·02	87,063·92
1962-63 Miscellaneous ..	1,42,003·23	47,176·20	1,89,179·43

V-D

for Fasli 1372 (1962-63)

Collection			Balance		
Arrear	Current	Total	Arrear	Current	Total
5	6	7	8	9	10
Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.
7,84,150·05	18,77,326·74	26,61,476·79	4,96,418·89	4,68,124·90	9,64,543·79
35,718·79	51,100·31	86,819·10	1,34,258·32	5,790·29	1,40,048·61
66,218·27	1,32,763·60	1,98,981·87	39,254·01	35,347·38	74,601·39
8,86,087·11	20,61,190·65	29,47,277·76	6,69,931·22	5,09,262·57	11,79,193·79
448·47	57,206·83	57,655·30	85·18	12,473·25	12,558·43
59·69	6,958·82	7,018·51	7·85	1,398·86	1,406·71
58·74	6,904·09	6,962·83	0·97	1,461·17	1,462·14
566·90	71,069·74	71,636·64	94·00	15,333·28	15,427·28
58,815·08	43,178·82	1,01,993·90	83,188·15	3,997·38	87,185·53