#### CHAPTER XI

## REVENUE ADMINISTRATION

## 166. History of Land Revenue Management

During the rule of the early Bhanjas the territory was divided into 22 units each in charge of a Sarbarakar. These Sarbarakars were realising revenue from the tenants and were paying half the revenue to the Ruling chief as peshkush, retaining the rest for themselves. Each Sarbarakar maintained a militia composed of Chuars and Khandaits who were called Paiks. These paiks fought for the Chief during war and their allegiance to the latter was through their respective Sarbarakars. During peace time, they helped the Sarbarakars in collection of land revenue. They held jagir lands as their remuneration in lieu of the services rendered. A pilgrim tax was also being levied on all travellers to Puri at Khunta ghat till the new Jagannath Road was constructed. On its abolition Rani Sumitra Devi of Mayurbhanj fought out her point for compensation and got it from the East India Company. The claim over this tax was finally given up through the treaty concluded in 1829 by Maharaja Jadunath Bhanja with the East India Company.

According to the final report on the settlement of Bamanghaty subdivision submitted in December, 1906 by Rajkishore Tripathy the country was formerly under the rule of Kharia, Bhuyan and Dharua zamindars. The Kharia zamindars paid tribute to the Chief of Mayurbhanj in kind, in shape of honey, pulses, birds, etc., whereas the Bhuyan and Dharua zamindars used to pay annually a small sum. There is no record to show that the Kharia zamindars used to collect any tax from the tenants. But the Bhuyan zamindars used to collect a tax of Rs. 8 to Rs. 10 from every village according to its size and the tax The Paiks were engaged in making a door to was called Duarbandi. door collection of this tax and hence the name 'Duarbandi' (Duar means door). Dharua zamindars collected rent of Re.0-8-0 per a rough measure of land. There was no measurement of land. Sixteen annas of land was considered equivalent to one Hal which comprised as much land as could be sown with forty maunds of paddy and was supposed to be capable of being cultivated with 8 ploughs. This system continued till the subdivision came under the rule of Maharaja Jadunath Bhanja who wanted to increase the tribute payable by zamindars to the Chief. On his refusal to submit, the Maharaja defeated the last Dharua 'zamindar, Damodar [78 B. of R.-44]

Mohapatra, who fled from the place with his family and relations. After that the land revenue of the area was settled at increased rate of Rs. 16 per 'Hal'. It was again raised in the Amli year 1846 by Bebarta Ram Hari Jit to Rs. 27 per Hali. e. Rs. 3-6-0 per plough. In all these settlements, there was no measurement of land. Several attempts to survey land failed and were finally abandoned after the rebellion of 1866. It was resumed during Rajkishore Tripathy's settlement in 1895. The rental of each ryot was fixed by ascertaining the number of ploughs in his possession. This system continued up to 1888 A. D. The gross revenue was Rs. 33,616-7-10 and net revenue Rs. 23,825-0-2 the difference was perhaps the commission allowed to the Padhans for collection.

The Padhan was the village headman in charge of each village under the Sarbarakari area. The Sarbarakar was a feudal chief and his office was hereditary on condition of continued loyalty and obedience. They were powerful in their own areas and often rose in rebellion against the Chief. One such case of rising was by Madhab Das Mohapatra, Sarbarakar of Bamanghaty against Maĥaraja Jadunath Bhanja (1829—1863). This rebelion was suppressed. The Padhan used to collect rent and after retaining 10%, deposited the balance with the Sarbarakar. He was also to maintain the village boundary in tact, to report matters regarding encroachment, unauthorised felling of trees, any rising or revolt, unnatural deaths, non-realisation of Government revenue and other cases of violation of the revenue laws in force.

After the British took up protection of the territory from external invasion, they thought it advisable to curtail the power for Sarbarakars and their militia. They were gradually replaced by Sardars in charge of each pergana or Pir and Paiks under them were disbanded. Jagir lands enjoyed by them were resumed as Kothchas lands. These lands later were settled with them on produce rent. Paiks who continued to enjoy jagir lands were either attached to Sardars for collection or to the Rajabati for watch and other duties.

• The Sardar's duties were manifold. He collected land revenue, exercised the powers of Forest Revenue agent for purposes of collection of Forest Revenue and some powers of the Pclice including investigation of criminal cases. He used to get a commission of 10 to 15% of collection made from the Padhans.

The village servants like Dakua, Chhatia, etc. assisted the Padhans in their duties. Their work was being remunerated by grant of land from 2 mans to 5 mans and in case of cash payment, they were entitled to a uniform rate of 2% of the gross revenue of the village subject to a maximum of Rs. 6 and to a minimum of Rs. 4.

For administrative purpose the State was divided at first into two subdivisions, namely Sadar and Bamanghaty subdivisions. The latter subdivision was again split up into two subdivisions in 1884 when another subdivision named Panchpir came into existence. In 1908, a fourth subdivision was brought into being, bearing the name Kaptipada subdivision and comprising certain parganas of the Sadar subdivision and Kaptipada which was then a Sarbarakari estate under Mayurbhanj.

Each of the subdivisions contained a number of fiscal units known as Parganas and Pirs. Some of the Parganas comprised of pirs, while others were not so. The total number of Parganas, not comprised of pirs were 29, and that of pirs alone were 73. Their distribution in different subdivisions is given below:—

			•
Name of Subdivisions	Parganas not comprised of Pirs.	Pirs	Total
(1)	(2)	(3)	(4)
Sadar	18	35	53
Bamanghaty	••	19	19
Panchpir	6	11	17
Kaptipada	5	8	13

The system of appointment of Tahsildars in place of Sardars was introduced during the reign of Maharaja Sriram Chandra Bhanja Deo who felt that salaried collecting agents would be more economical and more effective than commission agents. During the period preceding merger with Orissa in 1949, the Sardary system was abolished.

The subdivisions were divided into 17 Tahsil blocks each in charge of a Tahsildar. Kaptipada, the only estate in the district was abolished under the Estate Abolition Act, with effect from the 27th November 1952.

## 167. Present system of Revenue Administration

The regular Tahsil system for land revenue administration was introduced, with effect from the 1st September, 1963. The district was divided into 5 tahsils, namely Baripada, Betnoti, Rairangpur, Karanjia and Udala. Officers belonging to Orissa Administrative Service and

Subordinate Administrative Service are in charge of the tahsils. Under them there are 11 Revenue Supervisors, 3 in Baripada tahsil, and 2 each in other tahsils. Each tahsil has been further subdivided into circles each under the charge of a Revenue Inspector. In all, there are 64 Revenue Inspectors, 19 in Baripada tahsil, 11 in Betnoti tahsil, 15 in Rairangpur tahsil, 10 in Karanjia tahsil and 9 in Udala tahsil.

## 168. History of Assessment

It is difficult to ascertain the basis of assessment of rents from the tenants in early days. Before introduction of a proper system of settlement, rent used to be assessed on each village by the simple process of bargaining between the State and head men. The rent thus assessed for a fixed number of years was apportioned among the ryots of the village by the head men according to their circumstances. The State only ensured that undue harassment was not meted out to any tenant in this process of assessment and collection. This process later gave place to the settlement with ryots. The rental of each ryot was fixed according to the records on Palm-leaves.

During the settlement of 1847 A. D., the rate of assessment was Rs. 3-6-0 per plough. If with each plough in average 5 mans of land could be cultivated, the rate of assessment per man was about 11 annas. Man which is the unit of local measurement is equivalent to 0.69 acre.

This system, too, must have later proved crude and archaic for the then system of Oriya Jarip or measurement by rods and padikas came into practice. The system of soil classification was carried out and attempt was made to assess rents varying on different classes of soil. According to the Oriya Jarip settlement the area under settlement operation was measured with a Dasti by the Amin. Some Head Moharirs checked the measurement. A panchayat composed of Mukhiyas of the village used to be formed who were consulted by the Amin in the matter of assessment. Quality of the soil and the value of produce were the factors being considered. The assessment was then being approved by the Maharaja after which kabuliyats and pattas were being delivered. Any objection at the time of delivery of patta was being enquired into and settled by the officer-in-charge. The Maharaja used to hear the final appeals.

This system was also found out-of-date when compared to the methods adopted in the neighbouring British districts.

The system of cadastral survey by plain table and with optical square and chains was therefore introduced in 1895. Owing to the vastness of the area and the paucity of trained personnel,

the cadastral survey could not be done for the entire State. Survey of few contiguous parganas and pirs were therefore being taken up at a time after conclusion of which another part was being surveyed.

The whole of the State was cadastrally surveyed and maps for each plot were prepared in the prescribed form according to the Settlement Manual. Land was assessed in accordance with its potentiality. The main consideration to guide the Settlement Officer in determination of either retention or modification of the existing rate of assessment of a pargana were its rainfall, state of communications and nearness to market, class of cultivation, the state of husbandry, the revenue history of demand, collection, remission, etc. The circumstances affecting the value of fields within the same village were their natural productivity, irrigation facility and position with respect to the village. Parganas, villages and lands were classified and settlement was made according to the class of land, village or parganas to which the holding belonged. Lands were divided for the purpose of settlement into 6 following categories:

- 1. Dahi, the worst kind of up-land
- 2. Asu, the up-land
- 3. Kala, the home-stead land
- 4. Gari, the best alluvial land on the banks and beds of river
- 5. Pal, the alluvial land on the banks of rivers, higher gari, and
- 6. Jal, the paddy land.

Each of these kinds of land was again divided into 3 classes in each village called, *Aul*, *Doyam* and *Soyam* i. e. first, second and third. All these classes of *Kala Dahi Pal* and *Gari* land were not usually found in every village but all the classes of *Asu* and *Jal* land were found.

In addition to this classification, there was a further classification of the villages according to the situation, nature of the soil and other natural advantages. Different rents were assessed on the first, second and third classes of each kind of land according to the class of village. All the Parganas or pirs which were composed of certain number of villages were arranged into different classes keeping in view as far as possible the relative productivity of the soil, their physical character and other allied consideration such as proximity to railway and other transport facilities.

## 169. System of Assessment

The following extracts from the report of C. L. Philip, i. c. s. (1913), the then Superintendent of Mayurbhanj explains the classification and assessments adopted by him. The basis and principle underlying this have since been followed.

"I have arranged all the parganas of the Sadar subdivision into different classes as far as possible according to the relative productivity of their soil, their physical character and other natural advantages such as proximity to the railway or the larger rivers. On such class of parganas one series of land rates have been imposed, the rates being slightly higher for 3rd than 4th class for 2nd than for 3rd and so on. I have retained the system of classification of villages within each pargana into 1st, 2nd 3rd classes in respect of each kind of soil and have also retained the classification of soils into Aul, Doyam and Soyam as it now exists. Some parganas are classed 2nd class in respect of Asu land and 3rd class in respect of Jal and so on, while some villages are classed as 1st class in respect of Jal and 3rd in respect of Asu, i. e. any one pargana or village is not necessarily put in the same class in respect of all kinds of soil. This is necessitated by the fact that some parganas have soil and situation which may be exceptionally favourable to the growth of wet crops but very unsuitable for dry crop and vice versa.

The proper difference in rate between each class of pargana is difficult to estimate as there are no figures available to show the relative productivity of different classes of soil in different parganas. I have attempted to fix it with reference to the rates already existing and with the facts as to productivity ascertained by enquiry from those who have personal experience of them".

The rates settled for different classes of land are as follows:—

#### (i) Jal Land

The Jal or embanked paddy lands were classified into Jal Aul, Jal Doyam and Jal Soyam. The rate fixed was kept at higher level in respect of Baripada and Kaptipada subdivisions as the price of rice had gone up and keeping in view the transport facilities. For the third class lands, i. e. Jal Soyam the rate of 1st class Asu land in the best village was taken to be the basis. The rent for Jal Doyam was fixed at 1½ times that of Jal Soyam in the parganas which were previously under-assessed. There was no fixity as regards Jal Aul and in case of inferior lands the rate was slightly under-assessed and in case of best lands a comparatively higher rate was fixed. Further the rate varied from pargana to pargana. In the Baripada and Kaptipada subdivisions the rate of rent for Jal Aul varied from 2-7-0 to 1-0-0, Jal Doyam from 1-15-0 to 0-12-0, and Jal Soyam from 1-4-0 to 0-8-0. In the Bamanghaty subdivision the rate for Jal Aul varied from 1-9-0 to 1-6-6, Jal Doyam from 0-15-0 to 0-13-6 and Jal Soyam 0-10-0 to 0-9-0. In the Panchpir subdivision similarly the rate varied from pargana to pargana. In the first class parganas Jal Aul was from 1-8-0 to 1-0-0, Jal Doyam from 1-2-0 to 0-11-0 and Jal Soyum from 0-12-0 to 0-7-0.

#### (iii) Gari and Pal Lands

These lands situate in the beds and on the banks of the river and their character and fertility as also their performance depend upon the river to which they belong. Such lands on cr near Burhabalanga river are very good, those on smaller rivers are not so good. The rate fixed was made slightly higher over the previous rates taking into consideration the situation of land and with a view to making it uniform. The Pal Lands were also classified under Pal Aul, Pal Doyam and Pal Soyam and their rate varied from pargana to pargana in case of Baripada, Kaptipada and Panchpir subdivisions.

#### (iv) Kala or homestead land

The old rates varied in different parganas from Rs. 2 to Re. 0-8-0 per man and in pargana Paradika, the homestead land of Santhal ryots was assessed at Re. 0-8-0. This type of land was assessed at high rates in the previous settlement. This higher rate was kept in tact and where the previous assessment was low, it was made high after considering their situation and opportunities. The rate fixed varied from Rs. 2 to Re. 0-8-0 according to the circumstance of the case of each pargana.

#### (v) Asu land

All the parganas of Baripada subdivision were divided into 4 classes. The lowest class Asu in the worst villages was made equal to Dahi land and was assessed at the Dahi rate of Re. 0-2-0. An assessment of  $2\frac{1}{2}$ ,  $1\frac{1}{2}$  and 1 for 1st, 2nd and 3rd class Asu land was given effect to. In the Baripada and Kaptipada subdivisions the rate of Asu Aul varied from Re. 1 to Re. 0-5-0, for Asu Doyam from Re. 0-9-0 to Re. 0-3-0 and for Asu Soyam Re. 0-6-0 to Re. 0-2-0. In Bamanghaty subdivision it was fixed at Re. 0-2-0 and in Panchpir subdivision it varied for Asu Aul from Re. 0-3-0 to Re. 0-2-0 for Asu Doyam and Asu Soyam from Re. 0-2-0 to Re. 0-1-0.

### (vi) Dahi lands

The land classified under *Dahi* is of poorest description and produces scanty crop at irregular intervals. The lowest rate of rent formerly prevailing was kept in tact and no attempt was made to reduce the rate with a view to discourage its cultivation. In the Baripada and Kaptipada subdivisions the rate varied from Re. 0-5-0 to Re. 0-1-0.

A statement showing rate of rent in different parts of the district is enclosed in Appendix I.

## 170. Institution and working of the Ryotwari, Zamindary and other forms of settlement.

It has been discussed earlier that the system of tenure in this district is Ryotwari except in Kaptipada ex-estate area and some other lakhraj holdings. There is no permanent settlement in Mayurbhanj except for

the lakharaj and other quit rent areas which cover about 225 sq. miles. The usual period of settlement is for 12 to 20 years. The rates of rent fixed during the settlement remain unchanged for the period or till fresh revision of settlement of the areas is made. During these periodical settlements, large areas of lands easily convertible to wet cultivation, are given to families either landless or owning holdings of small areas and also to various criminal tribes to make them interested in a fixed abode and a settled living. Sale of land by tribals is prohibited except with the permission of the Collector. The area of pasture land in each village is increased and encroachment on such lands is prohibited. Rights of communities over all public land are duly enquired into.

A programme for the settlement operations in the ex-State by block in successive years was drawn up by Mr. Scott in 1916-17. The ex-State was divided into six blocks and the area under each block was surveyed according to programme with the new *jama* incorporated into the Tauzi.

In Kaptipada subdivision, settlement operations of Taldiha pir, Gartal pir, Chourasi pir, Taldandi pir, Narangadesh pir, Sainkula pargana and Arpata Chilma pargana and Jaypur pir were completed in 1936. In Belakuti pargana the operations were conducted in 1929, whereas in Dukura and Khunta parganas the survey was done in 1935.

In Bamanghaty subdivision, the settlement done in 1902 by S. K. Chatterjee and concluded by Rajkishore Tripathy in 1906-1907 continued till 1927 when another settlement was conducted by Ramesh Chandra Ghose. He had very few new provisions to introduce as the operations conducted by Rajkishore Tripathy were exhaustive. He only classified lands into Kala, Khodjora, Goda Aul, Goda Doyam, Pil-Godi, Jal Aul, Jal Doyam and Jal Soyam. He also fixed different rates of rents for the above categories of lands in different classes of villages. Though the term of this settlement has long expired, no fresh settlement has yet been taken up. The net result of these operations was an enhancement of 49 per cent over the then existing revenue of Rs. 2,14,183.

Immediately after the survey in the Bamanghaty subdivision, survey in Panchpir subdivision was taken up. As in Bamanghaty, the period of settlement in this subdivision was also fixed for 20 years. In this subdivision the total increase of revenue was 40 per cent over the old jama of Rs. 1,26,862. This total enhancement in both the subdivisions included assessment on new lands cultivated or due to other reasons such as upgrading classification of land to its higher class or extension of irrigation.

The last settlement done according to this programme was in 1935—38 after which there was deviation under orders of Maharaja. Settlement made up to this period reveals that there were 144,154 acres of cultivated lands with a gross rental of Rs. 13,64,501.

Nayabadi operation in 3 parganas of the block spreading over Baripada and Kaptipada subdivisions was next taken up as an experimental measure. The procedure of the settlement was followed except assessment of rent. Only assessment of land reclaimed was made at the prevailing rates of rent. Old records of rights were corrected incorporating therein all the changes in the ownership of holdings. The area under this operation was 503.73 square miles consisting of 859 villages. The Nayabadi jama for the area added to the Touzi was Rs. 3,090 including Public Works cess.

Then revision settlement in 4 parganas, viz., Mantri, Barpara, Sathile and Gardeulia covering an area of 154 squar miles was taken up. The operation continued till 1943 and there was a total increase of 14.22 per cent over the old revenue demand.

Of the remaining 3 parganas in the aforesaid blocks, Nayabadi operation was started in 1947 and final publication was made in 1951. The main impediment to regular settlement of the remaining areas was dearth of settlement knowing personnel.

No revisional or Nayabadi settlement has taken place thereafter. During the years preceding merger of the State, lands were being settled with the individual owners. Even after the merger, cases of such settlement with individual tenants were being taken up. As the number of such cases gradually assumed unwieldy proportions a separate set of rules was framed in 1953 on the orders of the then Commissioner to take up villagewise and parganawise settlement.

## 171. Present system of Survey, Assessment and collection of Land Revenue

Balasore-Mayurbhanj Major Settlement was originally a part of Cuttack Settlement till 1964, when a separate Settlement of Balasore-Mayurbhanj was created with headquarters at Baripada.

New settlement operation has been taken up since February 1966 in Betnoti tahsil comprising the Police-stations of Baisinga, Betnoti and Muruda.

The system of collection of land revenue followed during Durbar period continued without any change till the 31st March 1965, the date of notification for abolition of village officers, like Padhans<sup>1</sup>. From

 <sup>1</sup> Revenue Department Notification No. 214296, dated 31-3-1965
 [78 B. of R.—45]

Inspectors. In the previous years the Padhans, who were the primary collecting agents used to collect land revenue direct from the tenants and used to deposit it with the Tahsildars, on kist dates fixed for the purpose. If any sum was not paid on the kist dates, it was deemed to be an arrear. Certificate cases were filed against the tenants if the arrear was not paid by the end of the next kist date, or within three months from the date on which the amount fell due whichever was later. These Padhans were entitled to a commission as collection charges.

### 172. Income from Land Revenue

Income from Land revenue, Public Work cess, forests and other miscellaneous cess during the years from 1961-62 to 1964-65 is given in the Appendix II.

#### 173. Land Reforms

#### (i) Estate Abolition

The only estate in the district was the ex-Sarbarkari of Kapfirech which was taken over by Government under section 3 (1) of the Olissa Estates Abolition Act, on the 27th November 1952. Thereafter, it was administered as an Anchal and was finally brought under the regular administrative pattern with effect from the 15th November 1961. The estate extended over an area of 200 square miles.

Some ryots of Kaptipada Anchal were paying produce rent besides rent in cash for their ryoti lands. The kind rent collected was first kept in the Government Hammar and subsequently sold at the local prevailing market rates and the cash credited under the regular head of Accounts. The Agency for collection of revenue of Anchal continued as before. The collecting Moharirs did the work of collection.

#### (ii) Lakharaj tenures and Service Jagir

In 1931, there were in all 19 different kinds of lakharaj including Debottar and Pirottar and 85 different kinds of jagirs. Both kinds of grants can be arranged under three different heads, namely, (1) Religious purpose, (2) Social purpose, and (3) Service purpose. The lands dedicated for religious purpose are mainly Debottar, Brahmottar and Pirottar. The Debottar grants were given to the Hindu deities for the purpose of Seva-Puja and Brahmottar grants to the Brahmins for regularly blessing the Ruler. The lands granted for social purposes include Datta-Mahatran grants to non-Brahmins for merit being maurasi, hereditary grants, etc. The grant for service purpose is known as Datta-Panpika grant to non-Brahmins for personal service. Similarly, jagir lands were given

Revenue Department Notification No. 7004, dated 27-11-1952

for religious, social and service purposes. Under head religious, the important jagirs are Barheri jagir, Bhaka jagir, Rajguru jagir, etc. The important jagir for social purpose are Babuan jagir—the grants to Babu Khastriyas, Mahal jagir—grants to collecting agents in Debottar Mahal, Dalai jagirs, Dakua jagirs, etc.

A set of rules called Mayurbhanj Lakharaj Control Order was framed for the administration of the jagirs. According to that no lakharaj lands are transferrable by mortgage sale will gift or inheretance either in whole or in part without the permission of Maharaja or such other authority nor are they liable to be brought to sale in execution of decree of any civil or Revenue court without such permission. Most of these tenures were only partially rent free as 5 annas 4 pies or in some cases 5 annas 4 gandas in the rupee is paid as darbasi or collection cess. The following table shows the position of lakharajis and jagirs.

	Lakh	araj	Ja	gir
	Land grant in acres	Cash grant in Rupees	Land grant in acres	Cash grant in Rupees
Religious purpose	112,741·43	4,497-9-3	3,082·19	5,888-14-0
Social purpose	13,387.05	190-10-6	13,852-51	3,095-6-6
Service purpose	1,462.78	Nil	6,657.69	4,506-4-0

#### (Consus of Maurbhanj State-1931)

#### (iii) Abolition of Jagirs, etc.

Most of the jagirs and lakharajis have since been abolished. After abolition of the system of paiks the jagir lands held by them were resumed as kotchas and then settled with them on Sanja or Produce rent system.

In the year 1963 the following kinds of jagirs were abolished:

- (1) Badua, (2) Badya, (3) Banua, (4) Behera, (5) Chakrani,
- (6) Dwari, (7) Farasi, (8) Go-mundia, (9) Hajam, (10) Kaviraj,
- (11) Karan, (12) Keuta, (13) Khotta kismat, (14) Pagariband ha,
- (15) Patidhara, (16) Sabarikandhua.

On the 1st October 1964 the following kinds of lakharajis were abolished and land comprised in the grants were vested in the State.

- 1. Rajguru
- 2. Swastina
- 3 Kismat Bhuyan Mohapatra
- 4. Khilat

- 5. Khusbas
- 6. Sasan Khanja Brahmottar
- 7. Baje Brahmottar
- 8. Brahmottar

9. Aisamat Brahmottar	18. Khijmat Mahatran
10. Baishnabottar	19. Kharida Mahatran
11. Kharida Brahmottar	20. Istamurari Maurasi
12. Niskar Brahmottar	21. Niskar Mahatran
13. Dutta Mahatran	22. Anugrahi
14. Maurasi	23. Babuan
15. Mahatran	24. Khairat

16. Adhajama 25. Kharporta

17. Niskar Khilat

From the 1st March 1965 the Debottar and Pirottar lakharaj were abolished.

### 174. Relationship between landlord and tenant

The absence of agrarian agitation during the last 200 years shows that tenants have been satisfied with their lot. The establishment of State Graingola and the enactment of Mayurbhanj Tenancy Regulations of 1909 and regular settlements gave them security. The State Graingolas acted as Agricultural banks as they provided paddy loans to agriculturists at nominal rate of interest. Both the regular settlement as well as the Nayabadi settlement honoured the occupancy right of the tenants given under provisions of Mayurbhanj Tenancy Regulations of 1909.

Every ryot who had cultivated or held land continuously for a period of 12 years, whether wholy or partly, before or after the commencement of Tenancy Regulations whether under a lease or otherwise had a right of occupancy in the land so held or cultivated by him. But this rule did not apply to lands held in lieu of wages or to the Nijote land of a lakharajdar or any other land holder.

After the merger of Mayurbhanj with Orissa the interest of the tenants have been secured by enactment of Orissa Tenants' Relief Act, 1955, Orissa Tenants' Protection Act, 1948 and Orissa Land Referms Act, 1964.

#### 175. Condition of Rural Labour

The variation in the wages of agricultural labourers has been discussed in Chapter IX—Economic Trends. An unskilled female generally gets a daily wage of 75 nP. and an unskilled male from Re.1 to Rs. 1 50 nP. A skilled worker gets Rs. 2 to Rs. 3. The problem of rural labour is essentially one of under-employment, as the labourers get

employment for hardly six months a year. The female agricultural labourers get employment for three months only. After completing the agricultural operations in the locality the male labourers migrate to Balasore, Contai and other neighbouring areas outside the district. Extraction of timber in Similipal forest has provided avocation for the wage earners of the neighbourhood.

## 176. Administration of other sources of Revenue, Central as well as State (i) Stamp

Revenue is derived from the sale-proceeds of all kinds of stamps, such as Postal stamps, Judicial and non-Judicial stamps, Local and Court fee stamps, Special Adhesive stamps and Entertainment tax stamps. These stamps are sold from the Treasury and the Sub-Treasuries of the district. Postal stamps are sold through the Post Offices and other stamps are sold to general public through licenciate stamp vendors.

Revenue from the sale of different stamps from the year 1950-51 to 1964-65 is shown in Appendix III.

#### (ii) Commercial Taxes

The district forms a circle for the purpose of collection of Commercial Taxes with the head office located at Baripada. The head of the office is the Commercial Tax Officer under whom there are Assistant Commercial Tax Officer of Gazetted rank and Commercial Tax Inspector in the field to assist in collection work. They administer and collect the Orissa Sales Tax, Central Sales Tax and the Orissa Agricultural Income Tax, etc. The collection figures from 1957-58 to 1964-65 are given in Appendix IV.

### (iii) Motor Spirit, Light Diesel Oil, Entertainment Tax

The Commercial Tax Officer, Baripada circle is in charge of collection of Motor spirit, Light diesel taxes and Entertainment tax. The receipts from Motor spirit and diesel oil from 1960-61 to 1964-65 is given in Appendix V.

#### (iv) Income Tax

The Income Tax Officer whose jurisdiction extends over the whole of the district has his headquarters located at Baripada. He has other subordinates like Inspectors to assist him in assessment and collection. A statement showing income derived from 1960-61 to 1963-64 is given in Appendix VI.

#### (v) Excise

The Collector is the Chief Revenue Officer of the Excise Administration of the district. The Additional District Magistrate exercises all power of the Collector under the general supervision and direction of the Collector.

The Superintendent of Excise is the Chief Executive Officer and exercises the powers of the Collector, when so delegated, in certain excise cases. The Inspectors are subordinate to the Superintendent. They supervise the work of the Sub-Inspectors with powers to investigate offences.

The district is divided into four zones called 'Ranges' and an Inspector holds charge of each range. The district is again divided into eleven charges and a Sub-Inspector is posted in each charge. He has power to detect and investigate cases and inspect the premises where excisable goods are manufactured or sold, except such manufactures as are in direct charge of another Excise Officer.

The Assistant Sub-Inspectors patrol the crime area and detect cases. They do not have power to search closed premises, if it does not come under the purview of Opium Act. They cannot investigate but only detect cases and make them over to the Sub-Inspector of the charge for investigation.

The Peons are distributed to different Ranges and charges. They have power to search and to effect seizure of contraband articles and arrest persons suspected to have committed an offence under the Bihar and Orissa Excise Act, the Opium Act, the Dangerous Drugs Act and the Orissa Opium Smoking Act in open places.

Power to investigate offences is vested in the officers of and above the rank of Sub-Inspector under all the Acts.

## (vi) Excise Permits

Licenses are issued for retail sale of out-still liquor, foreign liquor, toddy, ganja and bhang, which remain valid for one financial year. Various kinds of license except that for retail sale of foreign liquor, are settled by auction by the Collector. Licenses for sale of foreign liquor, Mrita Sanjibani Sura, Modak and articles containing hemp and manufactured drugs are granted by the Collector to selected persons on fixed annual fee.

Sale of excisable goods is subject to the limit fixed by Government and sale of manufactured drugs to an individual is governed by Rules.

Distillery system was in force in the district till the 31st March 1961. Outstill system has been introduced from the 1st April 1961. The license holder of an outstill shop is required to manufacture and sell liquor in the premises or such other premises for which he is given a license by the Collector.

Number of each kind of the shops from the year 1960-61 up to 1964-65 are given in Appendix VII.

There is no *Pachwai* shop in the district. The adivasis are allowed to manufacture and possess *pachwai* subject to a limit of 8 seers in undiluted form and 20 seers in diluted form for domestic consumption and for consumption during feasts and festivals. But sale is not allowed.

Near is not manufactured in the district. There are only two toddy hops, toddy is not a popular drink here. The excise revenue of the district is steadily increasing year by year. Excise cases seem to be increasing as is evident from the detection figures for the years 1950-51 and 1960-61 which are 622 and 1,171 respectively.

A statement showing income derived during the period from 1955-56 to 1964-65 is given in Appendix VIII.

#### 117. Bhoodan Movement

So far as this district is concerned, the Bhoodan (or land gift) movement was started in 1952 by late Gopabandhu Choudhury and his wife Srimati Rama Devi. The Bhoodan Yagna Samiti has so far received gift of 20,235 acres of land and distributed 9,080 acres to land less people. Distribution of 1,788 acres of land has only been legally confirmed. Rs. 47,475 have been paid to grantees in the form of subsidies. Besides Bhoodan, the Samiti got 232 gift villages (Gramdan). Out of these villages 84 have already been distributed.

APPENDIX I

Statement of existing rates of rent of the one man equivalent to 0.69 acre of land in different parts of the district of Mayurbhanj

→ Remarks (13)Rs. A. P. Rs. A. P. 0 Parganas' Parganas' Parganas' 1st Class 2nd Class 3rd Class 4th Class (12)ı Panchpir Subdivision (11) 4 ı 0 Rs. A. P. 0 (10) œ į 0 0 6 <u>ه</u> ∞ ghaty Sub-division Baman-8 Kharaœ Kaptipada 0 Vested 5) Estate (since 0 0 9 2 1st Class 2nd Class 3rd Class 4th Class Parganas¹ Parganas² Parganas² ම ķ Baripada and Kaptipada Subdivisions প্ত 0 ე∞ 0 11 0 10 ္သ 4 Rs. A. P. Rs. A. P. 22 **⊕** œ 0 0 🗗 lassification Baripada ္ ∞ 0 9 T 0 ı ı ı į Asu Doyam Asu Soyam  $\widehat{\Xi}$ Asu Aul Kala Dahi

TO THE REPORT OF THE PROPERTY OF THE PROPERTY

Classification Baripada	io <b>n B</b>	aripada	رً	Barip	ada a	and K	apti	Baripada and Kaptipada Subdivisions	divisi	lous	X	Kapúpada Estore	72 H			ď	anchpir	Panchpir Subdivision	sion				
or land		Town (2)	Pa	1st Class Parganas <sup>1</sup> (3)	,	2nd Class Parganas*		3rd Class Pargannas³ (5)		4th Class Parganas		(Since vested ')	-	<del></del>	1st Class Parganas* (9)	1	2nd Class Parganas? (10)	1	Srd Class Parganass (11)	1	. # ##	Remerk Se as* (13)	,
Gadi	1	Rs.A.P. 3 0 0 4 0 0	a. 0 0	Rs.A.P. 1 4 0 2 4 0	. o o	Rs.4 1 4 10 2 4	Rs.A.P. 1 4 0 to to	Rs.A.P. 1 4 0 to 2 4 0		Rs.A.P. 1 0 0 to 1 2 0	<b>a</b> . 0 0	Rs.A.P. 1 2 0 1 10 0		Rs.A.P.	Rs.A.P.	1	Rs.A.P.	Rs.A.P.	0.P.	Rs.A.P.	4. 0		
Raj Auj	ı	2 2 8 6 0	0 0	1 0 2 2	0 0	1 2 to 2	0 0 2 0	1 2 to 1 12	0 0	0 14 to 1 0	• •	1 0 0 to 1 8 0	:		1 0	0	0	1 0	. 0	1 0	. 0		
Pal Doyam	j	1 12 to 2 0	0 0	0 14 to 1 14	0 0	0 14 to 1 14	0 0	0 14 to to 1 8 .	0 0	0 12 to 0 14	0 0	0 14 0 to 1 4 0	0 10	0	0 12 (	0	0 12 0	0 12	0	0 12	. • .		
Pal Soyam	i	1 4 to 10	• •	0 12 to 1 10	0 0	0 12 to 1 10	0 0	0 10 to 1 4	0 0	0 10 to 0 12	0 0	0 12 0 to 0	1		<b>8</b>	0	0 &	0	0	. 0	0		
Jal Aul	1	1 14	0	2 to 1 7	0 0	1 12 to 2 7	0 0	1 10 0 to 2 6 6	0 1	084	0 0	1 0 0 1 8 0	1 6 1 9	9 0	1 to 0	0 0	to 0	1 0 to 1 3	0 0	1 to 0	0 0	-	

Catalogue Callogue					-		dama.				^	Dellai AS
of land	Town 1st	t Class 21 ganas <sup>1</sup> P	nd Class arganas	1st Class 2nd Class 3rd Class 4th Class Parganas <sup>1</sup> Parganas <sup>2</sup> Parmas <sup>4</sup>		(since gr vested*.) { divi:	(since ghaty vested*.) Sub- 1st Class 2nd Class 3rd Class 4th Class division Parganas* Parganas* Parganas*	ss 2nd Cl. s Pargan	ass 3rd Cl 1s <sup>7</sup> Pargan	ass 4th Cl ias <sup>s</sup> Pargai	lass nas³	
(1)	(2)	(3)	(4)	(3)	· (9)	6	(4) (5) (6) (7) (8) (9) (10) (11) (12) (13)	9) (10	ĵ (	11) (1	(12)	(13)
	Rs.A.P.	Rs.A.P.	Rs.A.P.	Rs.A.P.	Rs.A.P.	Rs.A.P.	RS.A.P.	Rs.A.P.	Rs.A.P.	Rs.A.P.	Rs.A.P.	
Jal Doyam .	. 140	1 5 C to	0 15 to	0 0 13 6 to	0 12 0 to	0 12 0 to	5 0 015 0 013 6 012 0 012 0 013 6 015 0 013 6 012 0 011 0 to to t	0 15 0	0 13 6	0 12 0	0 11 0	
		1 14 (	0 1 9	0 1 7 (	0 15 0	1 5 0	0 15 0	1 2 0	1 0 6	0 15 0	0 14 0	
Jal Soyam .	0 12 0	0 11 (	6 0 0	) 6 0 9	0 8 0 (	0 8 0	0 6 0	0 10 0	0 6 0	0 8 0	0 7 0	
		# 34	0 0 15	6 0 12	0 0 10 0	to (	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	to 0 12 0	to 0 11 0	to 0 10 0	to 0 9 0	

Baghahara, Aohi, Kantisahi, Patijhinja, Majhikhanda, Chandua, Bargagaon, Majhalbhag (castern side), Haldia, Upperbhag, Gadigaon, Rusunia and Deuli in Sadar Subdivision and (Dukura Kainsari and Jeypore in Kaptipada Subdivison). Kadalia; Mantri, Muruda, Saradiha, Sathilo, Jddeulia, Olmara, Banahari, Ranada, Chitrada, Baldiha, Nodhana, Narangabaj, Haripur, Nuagaon, Majhalbhag (Western side), Akhuadeulia, Barapali and Deuli in Sadar Subdivision and Balakuti, Khunta and Podadiha in Kaptipada Subdivision.

Gartalapur, Taladandi, Pir, Chaurashi-Pir, Taladiha-Pir and Narangkadash-Pir in Kaptipada Estate Baidyanath, Karanjia, Kumirda, Kanika, Sukruli and Ghosda in Panchpir Subdivision Dhanna-Pir, Kia, Bhanda, Nakura and Khunduridesh in Panchpir Subdivision

Brahmangaon, Chakri and Similipal in Sadar Suubdivision

Barpada, Thakurmunda and Ratnapur in Panchpir Subdivision

Similipa-Pir, Jamunabardanda-Pir Ramraja-Pir, and Olkadar-Pir in Panchpir Subdivision

APPENDIX II

Description figure of Law, Revenue cess and Miscellaneous Revenue

Year	urce of enue	Demand total	Collection total	Remission total	Balance total	per cent of collection
1961-62 L. Revei	nue	13,08,174	11,87,856	• •	1,20,318	
Cess	• •	1,47,075	1,30,157	***	16,918	
Mise. Ro	vanue	37,375	15,645	127	21,603	
Tota	al	14,92,624	13,33,658	12 <b>7</b>	1,58,839	89.34 %
1962-63 L. Revei	nue .	. 13,07,004	11,95,822		11,182	
Cess	•	1,47,241	1,30,193	•••	17,048	
Miscella Reven	neous iue.	33,642	11,902	172	21,568	
Tota	al	, 14,87,887	13,37,917	172	1,49,798	89·91%
1963-64 L. Revei	nue .	. 12,93,958	12,17,218		76,740	1
Cess	C mai	4,11,401	3,91,429	••	19,972	
Misc. Re	evenue	35,531	15,208	••	20,323	
Tota	al	17,40,890	16,23,855	• • .	1,17,035	93.27%
9 <b>64-</b> 65 L. Rever	nue 🛶	13,43,926	12,17,978	***	1,25,948	
Cess		4,20,612	3,89,831	••	30,781	
Misc. Re	evenue 🗕	41,916	20,016	•••	21,900	ı
Tot •	a <b>1</b>	18,06,454	16,27,825		1,78,629	90.11%

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## APPENDIX III

(A)

## Statement showing the details of receipts on account of Judicial states for the years 1950-51 to 1964-65

District	Sale of court fee stamps	Sale of stamps for copies	Miscellaneous	To(a)
(1)	(2)	(3)	(4)	(5)
	Rs. P.	Rs. P.		Rs. ?.
Mayurbhanj	,			
1950-51 from September 1950 to Marci 1951.	88,567•00 h	3,275.00	Nil	91,840/00
1951-52	1,73,498.07	6,287.08	Do.	1 <b>,79,</b> 783-15
1952-53	1,79,995·15	6,200 00	Do.	1,86,195-15
1953-54 from April 1953 to August 1953.	80,669.05	2,475.00	Do.	83,144.05
1955-56	1,47,218.10	4,675.00	Do.	1,51,893-10
1956-57	1,34,671•15	3,400.00	Do.	1,38,071.15
1957-58	1,45,504.78	2,880.00	Do.	1,48,384.78
1958-59	1,61,501.13	2,592.00	Do.	1,64,093.13
1959-60	1,68,355•77	2,833.50	Do.	1,71,189-27
1960-61	1,75,639.37	2,949•00	Do.	1,78,588.37
1961-62	1,64,812.92	3,012.50	Do.	1,67,825.42
1962-63	1,83,237.05	3,775.00	Do.	1,87,012.05
1963-64	1,66,425•27	3,037.50	Do.	1,69,462.77
1964-65	1,87,568-67	<b>2,73</b> 1·00	Do.	1,90,299 67

Statement showing the details of receipts on account of non-dialicial grapps for the year 1989 51 to 1064-65

Total (7)	Rs. P. 70,364·24	1,03,496·14 1,13,772·96 70,538·86	23,272.06 1,03,672.90 1,24,162.87	1,40,060·16 1,48,102·02 1,85,736·65	1,73,547.53 1,99,161.63 2,21,323.00 2,90,098.91 3,64,009.13
Entertainment- tax stamps (6)	Rs. P. 25,437·00	26,665.25 22,619.75 25,787.37	23,272.06 21,278.44 23,947.25	28,143.95 31,786.00 36,544.10	27,474-30 43,018,34 37,234-75 54,172-16 97,646-31
(d) Special Adhesive stamps (5)	Rs. P. 354·75	957·50 506·78 241·37	393·75 755·50	2,433'64 1,224'27 2,975'00 1,784:75	1,784 / 7 1,484 96 2,597 80 2,982 30 4,308 65
(c) Legal Practitioners C. F. stamps (4)	Rs. P. 1,285·00	757·50 3,470·00 70·00	2,560.00	2,320.00 2,562:50 2,455:00	2,680.00 2,680.00 1,012.50 840.00 320.00
Charges Non-Judicial (b) Revenue stamps (3)	Rs. P. 670·12	3,992·08 4,123·12 1,480·00	3,404·09 3,695·00	10,153.54 14,100.57 18,378.00 20,732.00	25,818.00 25,335.00 31,834.00 31,038.00
Receipts (a) Non-Judicial stamps (Impressed stamps) (2)	Rs. P. 42,617·37	71,123°81 83,054°31 42,960°12	76,164·12 93,205·12	90,529.03 98,428.68 1,25,384.55 1,10,965.90	1,29,150.39 1,55,142.95 2,00,270.45 2,30,696.17
Serial 2 Under the Stamp Act (1)	1950-51 from September 1950 to	March 1951. 1951-52 1952-53 1953-54 from April 1953 to	August 1953. 1954-55 1955-56 1956-57	1957-58 1958-59 1959-60	1961-62 19 <b>62-</b> 63 1963-64 1964-65

(C)

# Statement showing details of receipts on account of Postal Stamps from the year 1952-53 to 1965-66

•				Rs. P.
1952-53 from November 1952 to March 1953				<b>26,228</b> ·28
1953-54				<b>66,100·4</b> 0
1954-55			• •	66,538.86
1955-56				<b>72,306·5</b> 0
1956-57			• •	80,668.78
1957-58				1,56,135.57
1958-59			• •	1,82,377.55
1959-60		•		1,81,402.42
1960-61				1,99,708.56
1961-62				<b>2,46,859·7</b> 0
1962-63			• •	<b>2,53,677.</b> 04
1963-64				2,73,343.07
1964-65	•			2,69,493.94
1965-66			<b>A</b> i.	3,52,390.92

APPENDIX IV

Period		No. of dealers	Tax realised
			Rs. P
<b>195</b> 7-38	•	575	4,40,369.3
<b>19</b> 58-79		580	3,74,979.9
( <b>95</b> 9-60	• •	530	5,21,932.5
960-31	• •	500	6,52,532.8
<b>96</b> 1-62		443	7,78,339.2
96% At	••	479	8,49,801.1
<b>9</b> 63-64	• •	• •	9,97,778.1
.964-35	• •		11,21,584.5
	Central sales tax	and number of	
Income from	Central sales tax	No. of dealrs	Tax realised
	Central sales tax	<del></del>	Tax realised
Period	Central sales tax	<del></del>	Tax realised
Period 960-51	Central sales tax	No. of dealrs	Tax realised  Rs. I 1,54,78.90
Period 960-61 961-62	Central sales tax	No. of dealrs	Rs. I 1,54,78.90 8,30,116.32
Period 960-61 961-62 962-63	Central sales tax	No. of dealrs  280 285	Rs. I 1,54,78 90 8,30,116 32 1,66,767 89
Period 960-61 961-62 962-63 963-64	Central sales tax	No. of dealrs  280 285	Rs. F 1,54,78·90 8,30,116·32 1,66,767·89 3,50,389·52
Period 960-61 961-62 962-63 963-64	Central sales tax	No. of dealrs  280 285 315	Rs. F 1,54,78·90 8,30,116·32 1,66,767·89 3,50,389·52
Period 960-61 961-62 962-63 963-64 964-65	Agriculture Inc	No. of dealrs  280 285 315	Rs. F 1,54,78·90. 8,30,116·32 1,66,767·89 3,50,389·52 4,33,885·43

Period		No. of dealrs	Tax realised
	·		Rs. P.
1957-58		114	12,949.49
1958-59	•••	108	12,044.06
1959-60	••	100	7,729.57
1960-61	•	91	5,967·1 <b>6</b>
1961-62		92	5,116·6 <b>6</b>
1962-63		80	9,383.93
1963-64			10,479.93
1964-65			13,695.98

## APPENDIX V

## Income from Motor Spirit taxation

Period	Tax realised
	Rs. P.
1960-61	1,53,33‡81
1961-62	1,55,385-97
1962-63	1,74,197/48
1963-64	2,81,430-92
1964-65	27,411-94

## APPENDIX VI

	Period	Period		
			Rs.	
1960-61	-	• •	2,37,094	
1961-62			2,87,998	
1962-63			3,13,748	
1963-64		• •	4,53,8 <b>50</b>	

APPENDIX VII

Number of each kinds of excise shops

Shops	1	950-51	1960	1961-62	1962-63	19 <b>6</b> 3-64	1964 65
Country Spirit		56	51		••	••	• •
Out-still			••	106	90	86	79
Toddy		2	2	2	2	2	2
Foreign Liquor		3	2	2	2		••
Medicated wine		1	2	3	4		••
Opina		30	••	••	• • .	••	••
Ganja		31				••	••
Bhang		28	26	<b>2</b> 6	26	26	26

APPENDIX VIII
Excise Revenue

	Period		Revenue (In rupees)	
1955-56			4,91,65	
1956-57		••	4,10,124	
1957-58			4,12,052	
1958-59		• •	5,12,947	
1959-60		••	4,90,734	
1960-61		• •	7,06,663	
1961-62		• •	• •	
1962-63		• •	14,20,165	
1963-64		•	14,95,129	
1964-65		••	16,65,204	

[78 B. of R.-47]