

Land Revenue System in The State of Mysore: A Review

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Received: 24-11-2023 ; Accepted: 24-03-2024 ; Published: 13-08-2024

DOI: <https://doi.org/10.5281/zenodo.13294412>

ABSTRACT:

To meet the administrative and other expenses, state has to levy taxes. Land revenue was the most notable source of state income. The state largely relied on land revenue for administrative, military and other important expenditure. Right from the time period of Manu, the land revenue has been a major source of income of the state. After the Reorganization the uniform Mysore Land Revenue Act and Rules were brought into force on 1st April 1964. The Survey and Settlement Department prepares a Register showing the area and assessment of each survey number. It also prepares another register known as akarbund. On receipt of this, Village Accountants are required to prepare the khetwar patrika or index of land. It is a combined document of tights, tenancy and crops. The original Record of Tenancy and Crops which is maintained in the Taluk Offices is rewritten once in five years. The Katha Register, another important document which is opened on the 1st of July every year is the basic record containing the entries with reference to the RTC, Khirdhi (day book) and receipt book. Patta or a ryot's receipt book is kept with the ryot after getting the entries made regarding payment of land revenue and other dues. It is a record of land held by him. The Village Accountant should make entries in the Patta books of all registered transactions. The Sheristedar verifies the entries made in the Pattas. Tahsildars and Assistant Commissioner examine the Pattas by comparison with the connected ledgers. After each revenue year, annual accounts (Saljade) are prepared. The object of the system of Jamabandhi was to review the Revenue administration of each village. The main objective of the paper is to understand the history and evolution of land revenue accounts system in Mysore state. Data for the present study has been collected from secondary sources, including Gazetteers, books and internet sources.

KEYWORDS:

Land Revenue, Akarbund, Khetwar Patrika, Patta, Jamabandhi, Saljade.

Introduction:

Land is the most valuable and significant natural resource. It contains soils, minerals, water and biota. It is the ultimate resource for all the wealth. It has multiple purposes to serve. Along with essential activities like agriculture, mining, forestry etc., it is also the fundamental prerequisite for industrialization. The history of mankind is intimately and inalienably connected with land relationship. Inadequacy of land information leads to a serious imperative on what is to be accomplished. Land records are very important. Even in the past the significance of land records was recognized as it is today. The state largely relied on land revenues for administrative, military and other important expenditure. Illegal transfer of lands and the forceful acquisition has threatened the livelihood and socio-cultural security of millions of rural people throughout the country. The Revenue Department works on the crucial database of the land records.

More than 71 percent of the India's population still lives in the rural areas, among them three-fourths derive their livelihood from land, wholly or partially. For the legitimate management of land records an effective implementation and execution of land reforms is required. So, the systematic management of land records is very essential. Land records form the basis for assignment and settlement of land titles and must protect and ensure the rights of the land's legal owner. Land taxes, reforms and administration necessitate land records and their proper maintenance.

Land revenue system goes back to the distant past. Right from the time period of Manu, the land revenue has been a major source of income of the state. According to Manu Dharma Shastra, the share of the state in the gross produce of the land depended on the nature of the cultivated soil. The Arthashastra is the first Indian work to recognize and understand the relevance of land revenue that necessitated the maintenance of land records. It is mentioned in the Arthashastra that 'Gopa' is the village officer whose obligations include preparation of various registers for the village fields and due taxes etc. Fixing the state demand according to the availability of irrigation facilities was as old as the days of Manu and Kautilya, but the classification of land according to fertility and actual state of cultivation

was due to the Mughal influence. Under the various pre-British regimes, land revenues collected by the state confirmed its right to land produce and that it was the sole owner of the land. In the pre-capitalist stage of Indian economy, the idea of absolute ownership of land did not exist. All classes connected with land possessed certain rights. The cultivator possessed the right to cultivate and enjoyed security of tenure on the condition of payment of more or less fixed share of produce of the year to the overlord. Mamlatdar or the collector happened to be the Patil or the village headman. The internal village arrangement connected with cultivation, allotment of the same categories of land to certain categories of cultivators, provision of irrigation facilities, allocation and collection of land revenue from individual cultivators etc were settled by the Patil in consultation with the village Panchayats according to local customs and practices.

During the 17th century, the domination of the British over Indian land started and by the end of that century the British rule extended over large areas. The Mughals had actually provided them a model to follow. During their rule the British fine-tuned the form of agrarian systems of the Mughals. In the 18th century, the East India Company considered land as a commodity belonging to the state. Further, the British administration adopted, modified and transformed the prevailing land tenure to secure the maximum revenues for the government from land tax. The tenurial systems helped them for maximization of revenue, which was their aim. They superimposed a new system to assess and collect the land revenue like Zamindari, Ryotwari and Mahalwari system. The primary interest of the British rulers was the collection of land revenue. So, to serve that purpose they started to maintain systematic land records system.

With this end in view, the Britishers introduced the land revenue systems like Zamindari system, Ryothwari system and Mahalwari system to assess and collect land taxes. The Zamindari system was created by the East India Company when in 1793, Lord Cornwallis started 'Permanent Settlement' to increase the revenue of the Company. Under the settlement, the landlords (known as Zamindars) were the full proprietors and they have given the power to collect rent from the farmers. The system itself was based on exploitation by the Zamindars to extract as much rent as they

wished. It was William Bentinck who introduced the Mahalwari system. In this system, the whole village was treated as a unit as far as payment of land revenue is concerned. The village headman or a co-sharer appointed for the purpose collected the land revenue and deposited in the treasury. The village community is the owner of village. Period of 'settlement' fixation of land revenue was different in different Mahalwari areas.

The Governor Thomas Munro (1820-27) introduced the Ryothwari System. Under this system the responsibility of paying land revenue to the government was of the cultivator (or individual ryot) himself. Thus, there was no intermediary between him and the state. The ryot had full rights regarding sale, transfer, and leasing of land. He could not be evicted from the land as long as he paid the land revenue. Thus, the Zamindari System, Mahalwari System and the Ryothwari System were three types of land tenure systems prevailing in the country at the time of independence. The basic difference in these systems was regarding the mode of payment of land revenue. In the Zamindari System, the land revenue was collected from the farmers by the Zamindars, in the Mahalwari System by the village headmen on behalf of the whole village; while in the Ryothwari System the land revenue was paid to the state directly by the farmers. In all the three systems the usual practice adopted was to get the land cultivated by tenants. Tenants themselves, were of the following three types; (1) Occupancy tenants (2) Tenants-at-will and (3) Sub-tenants. The land revenue system throughout the state is the ryotwari system wherein each landowners deals directly with the Government. Revenue records show the extent of land held and the revenue payable for such land every year. Systematic collection is possible only if such records are available. Records are maintained for each village separately. These records though prepared originally for facilitating collection of revenue in course of time have come to be regarded as indicating title to the land also, as all changes in ownership were being incorporated in these accounts. These gradually came to be known as Record of Rights.

After the village has been surveyed and settlements made, the Survey and Settlement Department prepares a Register showing the area and assessment of each survey number known as pahanisud. It also prepares

another Register of survey numbers showing the total area under each head arable, unarable, dry, wet and garden land in detail, its rate per acre, assessment of each and also the total assessment fixed on the entire survey number. This is known as akarbhand. On receipt of this, the Village Accountants are required to prepare the Khetwar Patrika or index of land which is replica of akarbhand and Settlement Register.

On the basis of the Khetwar Register, the Village Accountant proceeds every year to record the actual state of all lands of the village. This is a very important revenue record as it contains all possible data relating to lands held, area, assessment, water rate, classification of land, nature of rights in the name of tenant and details of crops grown etc. It is thus a combined document furnishing details about record of rights, tenancy and crops. The original Record of Tenancy and Crops (RTC) is maintained by the Village Accountant and a duplicate copy is maintained by the taluk office is rewritten once in five years. The Katha Register, another important document which is opened on first of July every year, is the basic record containing the entries with reference to the RTC, Khirdi (Day book) and receipt book, the debit entries and other fines etc. Land revenue, miscellaneous revenue and other related cusses have to be closed at the end of the year on 30th June and on the basis of this, the annual accounts of the village under each item of revenue should be finalized.

Patta book or a ryot's receipt book is kept with him after getting the entries made regarding payment of land revenue and other dues. It is a record of land held by him. The Village Accountant should make entries in this book of all register transactions as per intimation slips received from the Sub-registrar. The R.R Shiraistedar verifies the entries made in the Pattas with reference to the mutation register to the correctness of the entries. Assistant Commissioner and Tahsildars examine Pattas by comparison with the connected ledgers and oral statements made by the ryots during the time of their inspection or tours.

After each revenue year ending 30th June, annual accounts (Sal-jade) of the year in respect of each village for each head of account is prepared. In 1900, the revenue system is known as 'Jamabandi', was intro-

duced. The Jamabandi or annual settlement comprises a detailed scrutiny of the village and taluk registers had been checked thoroughly. It comprised the inspection of field boundary marks, avenue trees and other irrigation works. Jamabandi is of two kinds- Dittam (taluk) Jamabandi and Huzur Jamabandi. Dittam Jamabandi is conducted by Tahsildar at the hobli headquarters immediately after the accounts for the new year including the crop particulars are written by the Village Accountant before Huzur Jamabandi is taken up. The annual Jamabandi or Huzur Settlement is the most important revenue work conducted by Deputy Commissioner or by the Assistant Commissioner to verify and settle the village accounts of the previous year and to determine the land revenue for the current revenue year.

Conclusion:

In conclusion, the examination of the land revenue system in the state of Mysore reveals a complex and historically significant framework that has evolved over time. Through this review, we have gained insights into the historical, social, and economic factors that have influenced the development and implementation of land revenue policies in the region. From the feudal era to the present day, the land revenue system in Mysore has undergone numerous reforms aimed at addressing issues of land ownership, taxation, and agricultural productivity. While progress has been made in certain aspects, challenges persist, particularly concerning equity, sustainability, and the integration of modern practices.

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Funding:

This study was not funded by any grant.

Conflict of interest:

The Authors have no conflict of interest to declare that they are relevant to the content of this article.

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