

REVENUE ADMINISTRATION

Fiscal History

Details regarding the land system in ancient time are not available making it somewhat difficult to ascertain the exact set-up of fiscal administration in the region covered by the present district of Gorakhpur. On the basis of literary and epigraphical evidence, it may be said that free holdings created by earlier rulers and honoured by their successors had existed. Some proof of royal ownership of land in the Vedic period does appear, but it was a sort of gradation of ownership; the right of king were superimposed over those of the people without undue hindrance to their right to till, sow and reap and to inherit or to partition their land. This tract, forming a part of the kingdom of the Kosala, Maurya and Bhar kings was, in all probability, subjected to the usual system of revenue administration prescribed by Dharma Sutra viz. the duty of the peasant being to raise the crop and to pay a share of his produce directly to the king without any intermediary. Taxation was justified in return for the protection afforded by the king and according to the Smritis, the ruler's share varied from one-third to one-sixth of the produce. However, the Arthashastra of Kautilya prescribed one-quarter or even one-third for fertile lands. There is some reason to accept that one-quarter was the share mostly levied in the reign of Ashoka. The payment was generally made in kind.

It is difficult to ascertain when the Muslims firmly established their rule in this tract. The Muslim rule at Delhi, dates from 1206 A. D. with Qutub-ud-din Aibak ascending the throne but it is doubtful if it had any sway over the present territory of Gorakhpur. The fiscal system obtaining during the Hindi period continued during the Muslim rule. The Muslim rulers however, gave Arabic or Persian names to the existing institutions in some cases. In Hindu times village was the unit of all life and village headman was called the gramadhipati. His position continued to exist under the Muslims only with the introduction of a bigger unit called pargana which comprised a group of village. The pargana headman being called the Chaudhary and the village accountant called the patwari. Later the village headman, was renamed muqaddam in place of gramadhipati and the pargana accountant became kanungo.

The Mughal emperor Akbar (1556-1605 A.D.) is the first Muslim king known to have brought this part directly under him and included it in Gorakhpur sarkar which contained 24 parganas spread over the districts of Basti, Gonda and Azamgarh in the subah of Avadh. According to Ain-i-Akbari this tract was in a cultivated state. Specific details are not available regarding the fiscal history of the district during the reigns of Akbar and his successors. The revenue demand of each pargana in Akbar's reign was as follows:

Akbari pargana	Cultivated area (in Bighas)	Revenue demand (in Dam)
Maghar-Ratanpur	26,068	13,52,585
Bhauapar (Bhanapar)	3,105	1,55,900
Gorakhpur	12,656	5,67,385
Binayakpur	13,857	6,00,000
Tilpur	9,005	4,00,000
Dhuriapar	31,357	15,17,078
Chillupar	6,536	2,89,302
Unaula	4,114	2,01,120

The Mughal influence in this tract was shaken off in the early part of the 17th century and it was not till the days of Aurangzeb (1657-1707 A.D.) that the imperial power was really felt. In 1680 A.D. prince Muazzam, afterwards emperor Bahadur Shah, visited Gorakhpur, and a new division named Muazzamabad, was created after him which included the area of the present district.

Aurangzeb's death (1707 A.D.) was followed by a period of anarchy and lawlessness, though the district was taken under the nawabs of Avadh. In 1722 A.D., When Sadat Khan became Viceroy of Avadh and assumed independence from the throne of Delhi, a considerable change came in this tract. He enforced a regular system, under which, a graded series of officers were appointed to collect land revenue from persons in actual possession of the land. An officer called chakladar was appointed in charge of chakla i.e., area larger than a modern district. Under him were officers called amils who held smaller area, about the size of a tahsil. Below the amils were kanungos, to keep the entire account of a tract about the size of a pargana and to supply all information necessary for the realization of revenue from cultivators. Besides these there was a semi military officer called nazim to coerce habitual defaulters and to protect the treasury. Under the new system revenue was regularly collected. Collection was difficult only in areas, inaccessible due to forests and rivers. The local chiefs could easily remain into arrears. It also failed where the local potentates were powerful enough to ignore the kanungos or the amils, to counterbalance the sway of the chakladar. The amils bargained with the local rajas for absolute non-interference. This system was very soon changed by the nawabs of Avadh and big farms were established which were leased to rajas for 1-3 years on payment of premium the latter having rights of transfer by sale or repurchase without having to pay any more to the nawab. Subsequently the office of chakladar was abolished.

A written undertaking (qabuliyat) or the counterpart of a patta) for the sum to be paid, as well as a large amount in advance, was handed over to the viceroy.

The position occupied by the Hindu rajas was that of tributaries rather than subjects. Naturally when the nawab's power dwindled after the battle of Buxar in 1764 A.D. the local rajas became independent.

Not long after the battle of Buxar, a British officer of the Lucknow government was placed in civil and military charge of this and other districts. A regular land-tax was imposed and rigidly collected through contractors, who rack-rented and pillaged the people. Besides internecine quarrels between the local rulers and the incursions of the banjaras, rendered agriculture a very precarious means of subsistence. Most of the land was thrown out of cultivation and many villages were deserted. The unstable conditions prevailing these parts left little scope for uniformity in the revenue administration. Except the few powerful landholders of the district none felt safe in person, or property. With such a feeling of insecurity, it was impossible for the area to flourish. In such chaotic condition, Gorakhpur with other district was ceded to the east India company in 1801. The country was then in the most wretched condition and the revenue had shrunk to insignificant proportions. Routledge, the first collector, appointed tahsildars for the revenue collections on a fixed salary together with a percentage of the collections. This measure was opposed by zamindars, particularly the raja of Butwal.

Settlements

Initially the Company was concerned mainly with the realisation of maximum land revenue to finance its expeditions. The first year was spent in survey and gathering of necessary information to formulate the plan for administering the vast area acquired by it.

The first triennial settlement (1803-04) was made by the collector of Gorakhpur, who was directed to assess at fair rates and give specially favourable terms for cultivation of waste lands. The division by tahsils seems to have been introduced for the first time in 1804, when the district was divided into five sub divisions each under the charge of a tahsildar. This officer was charged with the maintenance of police, protection of life and property throughout his tahsil and collection of revenue, through Kanungos. He was allowed a percentage of the revenue collected. After 1810, this practice was stopped and regular salaries were fixed.

The second triennial settlement based on an estimate of the produce was made in 1805-06. Owing either to inherent defects, in the system, or to natural calamities, or to both the operations led to many transfers of land and distress. The revenue on this occasion amounted to Rs.3,31,103.

The third Settlement effected with the rajas on easier terms seems to have been sanctioned in 1810-11 only for two years. It was allowed to remain in force for a further period of three years ending with 1814-15.

The fourth settlement was started in 1815-16. and was formally sanctioned after the close of 1818. It continued for five years ending with 1819-20.

Operations for the fifth Settlement began in 1820-21, but before they could be completed. Regulation VII of 1822 came into being attempting to dispel the existing state of confusion as to the right and liabilities by introducing a more accurate and elaborate system of record. The measure disclosed many villages which had been entered as revenue free by the revenue officials in collusion with the zamindars. This obviously led to considerable, increase in the revenue demand, and to its revision for the first time on a systematic basis.

The First Regular Settlement

The first regular settlement in the district was undertaken according to Regulation IX of 1833. R.M. Bird, the first commissioner of Gorakhpur, was entrusted with the task. The operation was based on carefully compiled data, accompanied by a comprehensive records of rights. The demand of each village was determined by classification and valuation of soil and crops both, fixing two third as the government's share. The work involved extensive time and labour, so that the Settlement could be completed till 1841-42, and was fixed for twenty years. The main difference between this and the former Settlements was that engagements were for the first time taken from sub-proprietors to the exclusion of the rajas, Whose rights were henceforth limited to malikana allowance. The only opposition came from the rajas, who resented the system of combined assessment with their inferiors and dependents. Disputes which formerly were settled by riots or by coercion, found their way into courts. The total demand of the district realised without oppressive measures was no less than Rs 10,87,577. The Settlement was extremely successful and collection easy.

The Second Regular Settlement

Operations began as early as 1856, but they were interrupted by the freedom struggle of 1857. T.M. Bird, the collector of Gorakhpur was entrusted with the job, but owing to his preoccupation with other works and the immensely large area of the district, which at that time included Basti and Deoria, he was not able to accomplish much. The work was entrusted to a number of assistants with discretion as to the method to be adopted. The final sanction was accorded by the end of 1873. The assessment. calculated at two-thirds of the gross assets rose from Rs 15,53,607 in 1856 to Rs 16,75,789 at the termination of the period of thirty years for which the settlement was sanctioned. Little difficulty was experienced in the collection of revenue.

The Third Regular Settlement

The third settlement that of J.J. Digges La Touche. was ordered in 1883 and work was begun forthwith. He assessed the Bansgaon tahsil in 1884-85 A.W. Cruikshank who succeeded him, settled the major part of the district, including Gorakhpur and Maharajganj. Instructions given to the settlement officer laid down that the revenue of each village should be based, as possible on the actual rentroll. The gross total of the final demand amounted to Rs 25,03,777. The settlement was sanctioned for a period of thirty years from 1889 and it expired in 1919, little difficulty being experienced in realising the revenue demand.

The Fourth Regular Settlement

The revision work commenced in 1914, with K.N.Knox settling some parts of the district. The first Year's revenue amounted to Rs 34,94,247. The final demand of the district to be reached was Rs 37,17,780. With a very few exceptions the settlement worked well and remained in force till July 1952 when the U.P.Zamindari Abolition and land Reforms Act,1950, came into force.

LAND REFORMS

Relation Between Landlord And Tenant

Land system in ancient India was so simple and conducive to agricultural Production that it could hardly pose any serious problem for relations between the landlord and the tenant. Territorial aggrandisement by Muslim adventurers, followed by their attempt to settle down and consolidate power, gave rise to a plethora of problems,regarding landholding, assessment, settlements and rights of the cultivating communities. Rulers like Ala-ud-din, Sher shah and Akbar, no doubt. adopted measures to lay down a sound policy of land management but frequent spells of misrule, following their reigns brought more misery than relief to the peasantry.

The Zamindari under the Mughals were functionaries of the State administration in as much as they were agents to collect land revenue. Initially their office was neither proprietary nor hereditary, but after the fall of the Mughal empire and with the rise of the British power in India, it assumed both these rights.

The East India Company on acquiring the territory of Gorakhpur, followed the existing land system. It expected the Zamindari to be benevolent, kind and helpful to the cultivators and instrumental in bringing more areas under the plough, enriching soil, improving agriculture and augmenting material wealth of the tract but they failed. Obviously they could not fulfil the obligations because they were assessed to high revenue which had to be paid with unflinching punctuality without any claim for remission on account of drought inundation or other calamities. Under the circumstances zamindars were compelled to transfer their sufferings to the tenants who thus received an oppressive and

tyrannical treatment at the hands of the landholders mostly in collusion with the patwaris and the kanungos. Who acted under the influence of the former.

The government always came to the rescue of the zamindars wherever they were in trouble for the security of its income, not by reducing the revenue but by strengthening the powers to effect recovery. No definite principles of tenants, rights or tenancy laws existed till the freedom struggle of 1857. The land improvement Act of 1883 and the Agricultural Loans Act of 1884, provided further relief to indigent cultivators who had fallen prey to the avarice of the money-lender. The tenancy legislations in the province of Agra were separate from the laws obtaining in Avadh. It was only in 1939 that the most important step was taken in the shape of a uniform tenancy legislation both for Agra as well as Avadh. The U.P. Tenancy Act, 1939 was more favorable to the tenants, the law in respect of devolution being made more elaborate and restrictions being imposed on ejections.

Tenants of sir had been given a certain for five years during which they not be ejected except for non-payment of rent. The tenants were given right to make improvements on their land and the consent of the landholder was not necessary. They could also build houses on their land for their residence and for their cattle. The tenants' rights also became heritable and all tenants who were not either tenants of sir or subtenants became hereditary tenants-with rights of succession from father to son. The fear of enhancement, except at the time of the settlement and up to the fair standard rates fixed by the settlement officer, was completely done away with. However, this Act was a half-way measure because the tenancies were not transferable. The tenants were not benefited materially till the whole structure of the tenure system was changed and the body of persons interposed between the State and cultivators was eliminated a measure that came into being with the passing of the U. P. Agricultural Tenants (Acquisition of privileges) Act, 1949, followed by the U.P. Zamindari Abolition and Land Reforms Act, 1950 (U.P. Act No. 1 of 1951).

LAND REFORMS

Abolition of Zamindari

The U.P. Zamindari Abolition and Land Reforms Act of 1950 which was enforced in the district on July, 1952 brought an end to the system of intermediaries and established direct relationship between the cultivators and the State. It ended the age-old feudal order in the village community. The Act reduced multiplicity of tenure, and secured the cultivators' ownership of the land, providing incentive for improvement.

There are three types of cultivators now bhumidhars sirdars and assamis. Bhumidhars have full proprietary rights. A sirdar can also acquire bhumidhari rights in his holding by paying to the government a sum equal to twenty times

his annual rent. Ownership of land vests in the gram samaj and is administered by its committee known as the Bhumi Prabandhak Samiti i.e. the land management committee. It lets out land on temporary leases for agriculture or horticulture, or for other purposes. The tenants are known as assamis of the gram samaj.

Till September 30 1974 the total amount of compensation payable to zamindars of district Gorakhpur amounted to Rs 1,45,55,710 of which a sum of Rs 1,45,49,059 had been paid in cash and bonds. Those with comparatively smaller holding were entitled to receive a rehabilitation grant as well. Up to September 30 1974 a sum of Rs 1,16,64,211 in cash had been paid to the intermediaries by way of rehabilitation grant.

In 1973-74 the total area (in hectares) under each tenure in each tahsil of the district was, as follows:

Kind of tenure	Bansgaon	Maharajganj	Gorakhpur	Pharenda
Bhumidhar	71,483	64,050	68,050	67,954
Sirdar	44,094	70,154	78,550	48,831
Assami	193	282	792	254

Collection Of Land Revenue

After Zamindari abolition the system of direct collection by government from bhumidhars, sirdars and assamis was introduced through the agency of the collection amins whose work is supervised by nayab-tahsildars, tahsildars and subdivisional officers. The ultimate responsibility for collection of main dues is that of the collector. On the eve of the abolition of zamindari in the district in 1952, the total demand of land revenue was Rs 36,08,452. Commencing after 1952, for some period the government had also appointed a district collection officer for doing this work exclusively but later on he was withdrawn w.e.f. 1958. The district demand of main dues in 1973-74 recovered as arrears of land revenue was as follows:

Main dues	Total demand (in Rs)
Land Revenue	21,22,756
Vikas Kar	19,74,067
Irrigation	69,74,544
Vrihat Jot Kar	2,35,007
Taqavi XII	53,79,146

Bhoodan

The Bhoodan Movement of Acharya Vinoba Bhave was initiated in Uttar Pradesh in 1951 with the object of obtaining land for landless. By march 31, 1974, an area of 218 hectares was received in the district as gift for the landless out of which 184 hectares were distributed among landless persons.

Consolidation of Holdings

The U. P. Consolidation of Holdings Act, 1953, came into force in 1954 to prevent fragmentation of holdings and consequent loss to agricultural production. The object was also to consolidate a person's holdings and to re-plan the village. Suitable places were reserved for works of public utility and chak roads were laid out to provide approaches to the holdings in the village. Consolidation operations were started in 764 villages of tahsil Gorakhpur on 1st November 1956. The scheme was enforced in tahsil Pharenda on October 1, 1961 with operations in 183 villages and in tahsils Bansgaon and Maharajganj respectively on July 22, 1967 in 171 villages and on October 15, 1973 in 236 villages.

The tahsilwise total area under consolidation up to September, 1974 was as under:

Name of Tahsil	Total number of villages	Area consolidated (in hectares)
Bansgaon	1,593	86,597
Gorakhpur	1,032	1,18,722
Maharajganj	27	1,224
Pharenda	527	86,108

Urban Land Reforms

Abolition of Zamindari in respect of agricultural lands in urban areas of the district was done after the enactment of the U.P. Urban Areas Zamindari Abolition and Land Reforms Act, 1956 (U.P. Act IX of 1957). It has affected 2,693 persons. Up to September, 1974 a sum of Rs 2,32,748 was assessed as compensation of which Rs 2,27,198 has been paid.

Imposition of Ceilings on Land Holdings

To effect a more even distribution of land the U.P. Imposition of Ceilings on Land Holdings Act, 1960 (Act I of 1961). was enforced in the district on January 3, 1961. By a later amendment brought into force on June 8, 1973, the maximum size of the holding of a tenant is now fixed at 7.30 hectares of irrigated land with an additional 2 hectares per member if the number in family exceeds five, subject to a maximum of six hectares. All the land declared surplus would vest in the State Government. Compensation would be paid to the landholder concerned. The act has affected 304 landholders, an area of 1,367 hectares of land being declared surplus out of which 883 hectares have been settled. An amount of Rs 1,85,880 was assessed as compensation, of which Rs, 1,74,880 has been paid up to September 30,1974.

ADMINISTRATION OF TAXES OTHER THAN LAND REVENUE

In this district as elsewhere, in the State, sources of revenue include other Central and State Taxes.

Central Taxes

The important ones are Central excise, income-tax and estate duties.

Central Excise -- An assistant collector of the central excise and his team with headquarters at Gorakhpur, exercises jurisdiction over the district. The excise revenue collected in the district from 1968-69 to 1972-73 was as under:

Year	Amount (in rupees)
1968-69	1,84,23,648
1969-70	3,58,56,350
1970-71	4,30,14,421
1971-72	5,17,85,388
1972-73	4,69,47,887

The revenue realised from some of the main commodities in 1972-73 is given below:

Commodity	Revenue (in rupees)
Sugar	2,59,82,318
Fertilizers	1,40,00,174
Jute manufactures	35,15,050
Unmanufactured tobacco	33,52,517
Total	4,68,50,059

Income-tax -- For income-Tax collection one income-Tax officer is posted at Gorakhpur. He also takes care of wealth tax and gift tax. The following was the collection in the district in last five years.

Year	Income tax		Wealth tax		Gift tax	
	No. of assessees	Amount (in Rs)	No. of assessees	Amount (in Rs)	No. of assesses	Amount (in Rs)
1969-70	2,879	71,78,446	104	2,11,026	27	31,808
1970-71	3,452	72,21,673	189	3,72,601	28	27,500
1971-72	4,542	44,66,103	228	2,93,861	35	22,630
1972-73	6,257	44,15,111	179	3,14,729	54	30,717
1973-74	6,296	80,13,017	70	8,77,433	31	48,672

Estate Duty--This duty is levied on the property left by a deceased as required by the Estate Duty Act 1953. The district falls under the jurisdiction of the assistant controller estate duty. Allahabad. The following amounts were assessed as estate duty in the district between 1968-69 and 1972-73:

Year	No. of assessees	Amount(in Rs)
1968-69	7	68,434
1969-70	16	2,78,445
1970-71	17	3,42,253
1971-72	7	49,400
1972-73	17	98,433

State Taxes

Excise, sales tax, stamp and registration, motor vehicles, entertainment, forest, etc, are other sources of revenue to the State.

Excise Revenue -- Excise has been one of the most important sources of State revenues in the district since the beginning of the British rule. It is chiefly realised from the sale of liquor. Administration of excise duty in Gorakhpur is the charge of the collector and district magistrate , assisted by the assistant excise commissioner stationed at Gorakhpur.

Liquor -- The number of liquor shops in the district in 1973 was 24 for retail sale., There are three licensed dealers for Indian made foreign liquor. The consumption of liquor in last five years was:

Year	Quantity(in litres)
1970-71	3,64,950.0
1971-72	3,82,545.6
1972-73	3,75,976.7
1973-74	4,02,851.7

Opium -- The district never had poppy cultivation though the opium was largely in demand among certain section of the local populace. At present there is no opium shop owing to its total prohibition in the district.

Hemp Drugs -- The hemp drugs viz. gaanja, charas and bhang constituted important items of excise revenue in the past. The use of charas is abandoned now and sale of ganja has been stopped. Licenses for retail sale of bhang are granted by the collector and district magistrate by annual auction. There are 58 bhang shops in the district. The consumption of bhang in last four years was as follows:

Year	Bhang(in kg)
1970-71	3,052
1971-72	3,204
1972-73	3,348
1973-74	3,334

Sales Tax -- Sales tax is levied under the U.P. Sales Tax Act, 1948 and the Central Sales Tax Act, 1957. For administration of this tax the district is divided into two sectors, each under a sales tax officer. The amount realised in respect of important commodities like kirana, bricks, food-grain, kerosene oil, oil-seeds, timber, drugs etc. during the five years ending 1972-73 was as follows :

Year	Amount(in Rs)
1968-69	61,30,438
1969-70	92,66,051

1970-71	78,19,003
1971-72	85,28,493
1972-73	1,00,13,724

Stamps and Registration

Stamp duty was originally introduced by the British, to discourage the unusually large number of law suits in the courts and for earning revenue from civil litigants affixation of stamps being required in legal proceedings and in courts of low only. later on use of stamp was made obligatory for business transactions, such as receipts, hand-notes, bills of exchange, bonds,etc. Similarly legal documents and sale deeds for the transfer of property also had to be written on stamped paper.

Under the Indian stamp act, 1899, stamps are classified as judicial and non-judicial. The former are used to pay court-fees and the latter have to be affixed on bills of exchange in token of defraying duty on documents and receipts etc. The income from stamps include fines and penalties imposed under the Indian stamp Act of 1899 (Act II of 1899).

The receipts during the five years ending 1973 were as follows:

Year	Receipts (in rupees)from stamps
	(Judicial and non-judicial)
1969	29,13,838
1970	35,41,309
1971	36,11,940
1972	32,75,974
1973	44,83,892

The district judge, Gorakhpur is the district registrar and is also in charge of Deoria district. There are four sub-Registrars in the district, one at each tahsil. The following statement shows the income from registration between 1969 and 1973:

Year	Income (in rupees)
1969	9,84,523

1970	11,48,994
1971	11,26,144
1972	11,04,444
1973	16,03,464

Taxes On Motor Vehicles

All motor vehicles are liable to taxation under the U.P. Motor vehicles Taxation Act 1935 and the Indian Motor Vehicles Act 1939. The regional transport officer Gorakhpur is in charge of the district. The collections under passenger tax goods tax and road tax in the region for the years from 1970-71 to 1973-74 are given below:

Year	Passenger Tax	Goods Tax	Road Tax
1970-71	10,24,245	10,30,396	36,28,577
1971-72	10,35,403	9,13,083	35,52,064
1972-73	11,11,842	9,95,212	39,92,463
1973-74	9,03,113	10,49,190	40,76,940

The region includes the district of Gorakhpur, Basti, Deoria and Azamgarh.

Entertainment and Betting Tax

This tax is imposed on all paid public entertainment and betting. Cinema houses are the biggest payees of this tax. The following statement shows the amount of tax collected in the district between 1968-69 and 1972-73:

Year	Amount(in rupees)
1968-69	20,03,974
1969-70	22,16,948
1970-71	26,56,314
1971-72	28,57,233
1972-73	29,29,900

Forest

The forests play a vital role in the economy of the district and are one of the major sources of revenue and raw material. The comparative figures of the forest revenue from 1968-69 to 1972-73 are as follows:

Year	Total income(in rupees)
1968-69	1,57,49,382
1969-70	1,46,14,478
1970-71	1,50,48,619
1971-72	1,52,54,885
1972-73	1,49,99,641
