Chapter V.

Revenue Administration.

Ancient Period: From time immemorial, all those who were living within the A'kingland or within the geographical boundary of a Nokma were entitled to cultivate whatever land they required, free of rent. They were allowed to choose any piece of land within the village boundary and the allotment was made at the village gathering by mutual consent. According to custom, a stranger or a resident of another village was not allowed to settle or to cultivate land except on payment of a small present or Quit-rent to the Nokma. This Quit-rent is variously known in Garo as A'wil, A'kimil, Hawil or Hakimil. A'a or Ha means land, and Kimil means hair. Therefore, literally, it means "hair of land", but in this sense, it means the "payment made for the use of the land".

Payment of quit-rent may be made either in cash varying from 4 annas to one rupee, or in kind, in the shape of rice, cotton, liquor, fowls, pigs, etc. But this quit-rent in its origin was always paid in kind. Quit-rent may be paid in two ways - either in terms of money when a stranger takes up his residence in a village, or as an annual rent. The first form is usual in the case of single individuals and the latter when a whole hamlet migrates to a new site.

However, payment of quit-rent to the Nokma does not appear to be a universal feature throughout the Garo hills.

1. Playfair, The Garos, P. 73.
2. Revenue & Agriculture, File No. 507 of 1907.
It seems to be mainly observed by the Matchis and Abengs, living in the central and western portions of the Garo Hills. The Duals of the middle Someswari valley stated that it was not their practice to demand quit-rent, though the custom was being adopted by some villages. The Atongs do not apparently recognise the custom. Anyhow, it is not a universal feature. Therefore, this custom appears to be subject to considerable variation among the different tribal divisions and in different parts of the district. Generally, however, the payment of a quit-rent varying in amount and paid in kind or cash to the Nokma by a stranger to the village may be regarded as an established custom.

Moghul Period.

During the Moghul period, the country lying between the Brahmaputra and the Garo Hills was occupied by powerful Zamindars, who paid a nominal tribute to the Imperial Government and enjoyed a position of semi-independence. The border Chiefs or the Zamindars with whom the Garos were principally brought in contact were those of Karaibari, Kalumalupara, Mechpara and Habraghat.

According to David Scott, the Zamindars of Karaibari had reduced nearly all the Garos actually living on his estate to the condition of ordinary ryots but a few of the frontier chiefs still remained merely tributary on terms highly favourable to the Zamindar.

The Garos living on the borders of Kalumalupara were virtually independent though some paid a nominal cotton tribute.

In Mechpara, only a few outlying Garo villages in the

5. Allen, B.C., Assam District Gazetteer, Vol. X.
plains remained on the condition of ordinary ryots. In the hill tracts, the Garo Chiers were merely tributary, paying cotton on terms favourable to Zamindar.

In the Habraghat Pargana, the Garos on the first ranges of hills, had been reduced to unconditional submission to the laws and regulations of Bengal, but had been liberally treated and their Sardars had been transformed into Jagirdars, charged with defence of the passes against the tribes of the interior. The clans within hills, on the other hand, had been released from all dependence on, or connection with, the Zamindars.

Thus, from the point of revenue payment, the Garos can be divided into three sections, namely, (i) the Garos settled in the plains who did not differ materially from other ordinary ryots, (ii) the Garos in the outer ranges who had to some extent been subdued and were assessed to tribute, and (iii) the independent Garos who occupied the higher hills in the interior.

British Period.

Regulation X of 1822 was passed by the British Government which contained the provisions for the revenue administration in the Garo hills. According to this Regulation, revenue administration was to be conducted by the Commissioner, subject to the control of the Governor-General-in-Council.

The regulation says that in the conduct of the revenue duties as well as those relating to the customs and other miscellaneous items including the land revenue, the Commissioner shall


7. Allen, B.C., Assam District Gazetteer, Vol. X.
Observe the rules and principles of the General Regulations, with such limitations and restrictions as to the authority to be exercised by himself, as may be provided in the instructions he may from time to time from the Governor-General-in-Council. However, it shall be competent to the Governor-General-in-Council to direct the separation, temporarily or permanently, of any tract of country occupied by the hill Garos from the estates of any neighbouring zamindars to which the same may now be claimed to be attached; also to discontinue the collection by zamindars of any cesses, tributes or exactions, on whatever pretence the same may be levied from them, and to make arrangements either for the remissions of the same, or for their collection direct by the Officers of government, making such compensations to zamindars justly entitled there-to for the relinquishment of the same, as may to him seem most equitable and proper.

The policy contained in regulation X of 1822 was imperfectly carried out. The Office of the Commissioner of the Garo hills was merged in that of the Commissioner of Assam, and the immediate superintendence of the Garos had devolved upon the Deputy Commissioner of Gwalpara whose attention had been too much occupied with the management of his district. Therefore, he could not bestow much attention to the reclamation of those Garos especially those at a distance from his headquarters.

The Garos were by this time divided into three classes:—

(1) The zamindaree Garos or those who previous to 1822 paid rents to the zamindars and from whom these rents are now collected by the Deputy Commissioner of Gwalpara on account of the zamindars.

(ii) The nuzzerana Garos or those who never paid revenue to the zamindars, but who since 1822 have agreed to pay revenue to the British government.

(iii) The so-called independent Garos who have not yet entered into engagements with the government.

The first was a small stationary class, the rents collected from them 75 percent were paid to the zamindars, and of the remainder, 13 percent was paid to the Garo Sardars through whom the collections were made and 12 percent was carried to the credit of the government.

The second was a large and increasing class. The revenue assessed on them was small and irregularly collected, and in some instances the payment made to the headmen on account of police duties were in excess of the revenue. Both these classes were practically, though imperfectly under the control of the government.

The third class of Garos inhabit the interior of the hills which had never been explored and were practically subject to no control at all. But they were a decreasing class. Every year some new villages agreed to pay revenue to the British government.

But the revenue system described above, though carried out with more or less perseverance in the north and west of the Garo hills, it scarcely existed in the southern parts of the Garo Hills adjoining the Kymensingh district. There the disputes between the zamindars and the border Garo villages continued much the same as before. The zamindars continued to collect rents from some of the Garo villages who had submitted to their authority and to demand rents from other villages who refused to submit to their encroachments. A demand for rent on the part of the zamindars was met by a refusal on the part of the Garo villages to pay it. The zamindars without a shadow of authority legally authority closed the huts.
in the plains against the Garos, and the Garos retaliated by a raid on some villages on the plains in which number of innocent people were murdered and their heads were carried away in triumph.

This state of things was owing to the great distance of the southern parts of the Garo Hills from the headquarters of the D.C. of Goalpara; the absence of a properly defined boundary, and to an inclination on the part of the Mymensingh authorities to support the zamindars in their claims upon the Garos and to punish the latter for their atrocities without enquiring into the circumstances which have given rise to them.

In 1869, an Act XXII of 1869 was passed empowering the Lieutenant-Governor of Bengal to extinguish the zamindars' rights to levy tribute on the Garos by paying compensations to them. This Act repealed the Regulation X of 1822, and defined the boundary of Garo Hills as "bounded on the north and west, by the Goalpara; on the south, by the Mymensingh district and on the east, by the Khasi Hills, as defined by the Revenue Survey". Thus, this Act prevented the zamindars from collecting the revenues of all kinds from the Garos and the Garo Hills were placed in the hands of the Deputy Commissioner.

9. Assam Commissioner's File No. 647 of 1866 (Home Department).
For the purpose of revenue assessment and collection, the Garo Hills district is divided into three distinct areas, viz;

(i) The Hill, (ii) the Plains mauzas or collecting circles, and

(iii) the Town lands.

A narrow strip of level lands interspersed with low hills on the northern, western and southern frontiers of the district constitute the plain mauzas, that is mauzas V-IX, and are assessed to land revenue.

In 1870, Captain H.J. Peet, then Deputy Commissioner of Garo Hills, submitted the following proposals for the revenue settlement and management of the district. According to his proposals,

(i) the whole district be divided into seven mauzas;

(ii) Five of these mauzas to be identical with the elephant mahals were to constitute the hill mauzas. The remaining two are plain mauzas; one extending from the extreme north-east corner of the district westward as far as the Kalangkini, so as to include the new lands of Bijni, Aurangabad, Kalumalupara and Mechpara; the other from the Kalangkini south and eastwards to the extreme south-east corner of the district, embracing the new lands of Karaibari and Sherpur, and such other plains land as there may be east of Sushang-Jurgapur.

(iii) In these plain mauzas, the Assam Settlement Rules were to be introduced in their entirety, except so far as regards the remuneration of the Mauzadars.

(iv) To each of the plain mauzas No.VI and VII, a mauzadar was to be appointed. Both these mauzadars should be Bengalis, able to read and write and measure lands.

(v) The rates in these plain lands should be 8 annas per bigha on all cultivated lands, and Rs 1, on all homestead, the bigha to be the Assam standard bigha of 1,600 sq. yards.

The Chief Commissioner approved the proposals contained therein for the settlement and management of the newly-acquired lands of the Garo Hills district, as well as of the scheme for appointing mauzadars and general supervisors over the whole district, and desires that they may at once be set in operation.

In 1905, for the sake of good collection of land revenue, the original two plain mauzas were divided into four, each with a mauzadar to collect land revenue and hoe-tax. In 1919, a new mauza (no. IX) was formed out of a portion of mauza No. VIII and the boundaries of mauzas Nos. VI, VII and VIII were readjusted at the same time. So the plain portions of the Garo Hills district is now divided into five mauzas. Till 1905 all lands were settled on annual lease, but periodic pattas, for ten years were issued in mauza VI and VII and in 1906-1908, when a cadastral survey had been made.

But all these different mauzas yielded different amounts of revenue as they belonged to different categories of management. The plains portion of the district consists of -

(i) the Karaibari estates and the hechpara 'A' mahal managed by

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government as portions of the permanently-settled estates of these zamindars, but 75% of the gross receipts were handed over to the zamindars;

(ii) Kechipara 'B' mahals managed by the zamindars as parts of their permanently-settled estates, but the government received from them 15% of the gross collections;

(iii) One small permanently-settled estate, which is known as Mirpal Baklai, is situated near Mahendraganj and covers an area of 428 acres, and three small estates settled for terms of ten years or upwards, and

(iv) some mahals now government khas.

The lands were classified into Basti, Rupit and Faringati and the rates assessed varied from Rs. 3 to Re. 1 per bigha for Basti; Re. to 8 annas for Rupit and 4 annas to 8 annas for Faringati, at different times and at different mauzas.

In 1906, an enquiry was made by Maulvi Mohibuddin Ahmed, Assessment Officer, Garo Hills into the rates of assessment in the mauza no. VI. He found out that all the lands comprised in this mauza formed part of the permanently-settled pargana Kalumalupara, belonging to the zamindar of Gauripur. On the formation of the Garo Hills district, the government acquired this tract in 1878 by stipulating to pay an annuity of Rs. 7,164 to the zamindar. It was then a jungle tract, very sparsely populated by the Koches, Hajongs, Rabhas, who are all commonly known as Jharuas. There were very few Bengali settlers. The people of the neighbouring plains district previously did not settle there for fear of the Garos but since the acquisition of the tract by government, there has been a steady flow of population into it. The first settlement was made in 1879-1880 and the existing rates were introduced as follows:-

20. Government of East Bengal and Assam, Revenue A Reports.
For lands near the Jinjiram river:

Basti ... ... 12 annas.
Kupit ... ... 6 annas.
Faringati .. ... 4 annas, and

for lands near the hills:

Basti ... ... 1-0-0.
Kupit ... ... 0-8-0.
Faringati ... 0-6-0.

The re-assessment of mauza V was for political reasons postponed till 1914 when rates of Re. 1 for Basti, 10 annas for Kupit and 6 annas for Faringati were assessed. In the winter of 1916-'17, an enquiry into conditions in the mauzas was made by Maulvi Abdur Rashid, Sub-Deputy Collector, and government ordered that the rates already fixed should not be enhanced, but all the four mauzas were traversed by the theodolite and surveyed and periodic pattas up to March 1927 for permanently cultivated lands were issued after the survey in all mauzas.

A difficulty arose in mauza No. VIII where in 32 villages, large areas of land were held by a class of middle men who called themselves Jotedars, following the terminology employed in the neighbouring district of Rangpur, and who generally sub-let the land to the actual cultivators. The origin of these Jotedars was in the far distant part and though legally speaking, they had no permanent rights in the land, as they had nothing but annual pattas, it was decided to recognise and legalise their de facto possession.


Accordingly, a special form of Jotedari patta was authorised for issue to Jotedars. At the same time, the Jotedars were compelled to give their tenants formal leases which secured to the tenants permanent rights in the land and fixed tenants' rents at an amount not more than double that of the Jotedars' revenue.

The last settlement was made in 1927 without fresh survey or re-classification of lands. The previous rates were revised at the following rates:

The classifications and rates for each mauza V to IX as settled in 1927 and now in existence are:

<table>
<thead>
<tr>
<th>Kind of land</th>
<th>mauza V</th>
<th>mauza VI</th>
<th>mauza VII</th>
<th>mauza VIII</th>
<th>mauza IX</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basti</td>
<td>1-0-0.</td>
<td>1-0-0.</td>
<td>1-0-0.</td>
<td>1-0-0.</td>
<td>100-0.</td>
</tr>
<tr>
<td>Rupit</td>
<td>0-12-0.</td>
<td>0-12-0.</td>
<td>6-12-0.</td>
<td>0-12-0.</td>
<td>0-12-0.</td>
</tr>
<tr>
<td>Faringati</td>
<td>0-8-0.</td>
<td>0-8-0.</td>
<td>0-6-0.</td>
<td>0-8-0.</td>
<td>0-6-0.</td>
</tr>
</tbody>
</table>

The result was an enhancement of revenue of 21.5% amounting to Rs.17,342. About 30% of the revenue realised from the plains is due to the zamindars, under arrangements or agreement made in 1878.

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The Deputy Commissioners of the three hill districts of Garo, Naga and Khasi Hills were asked in December 1889, to report on the procedure adopted in their districts for the recovery of arrears of revenue, and the authority on which the existing procedure was based. The Deputy Commissioners of the Garo and Naga Hills replied that they acted under the spirit of the land and revenue regulations and the rules issued thereunder by the Chief Commissioner, but admitted that they had no authority for so acting. In the Khasi Hills, the Deputy Commissioner said he acted by executive orders, and "not under any law exactly". Thus it was perfectly clear that there was no legal basis for the procedure adopted for the recovery of arrears of revenue in any of those districts; and the question arose whether it would not be advisable to extend the Regulation or parts of it in order to legalise the existing practice. Mr. Gait's note dated the 9th July, 1890 discusses the question of the extension and in November, 1890, the Deputy Commissioners were again consulted on the subject, and were asked whether there was any objection to the extension of the whole of the Regulation, and if not what portion of it they would propose to bar.

None of the Deputy Commissioners saw any necessity for the extension. Mr. Davies, however, agreed to the extension as the easiest mode of providing a legal basis. Mr. Godfrey deprecated the extension to the Khasi Hills until "the people show signs of disputing the British right to levy house and other taxes". If the provision of a legal basis was necessary, Section 47 was the only Section applicable to the Khasi Hills. But since there was no law under which land revenue was assessed in the Jaintia Hills, the
Deputy Commissioner thought that some advantage might be gained, or no harm would be done by a judicious extension of the Regulation to these hills.

Mr. Teunon agreed with Godfrey in thinking that executive orders were preferable as far as the hill portion of his district was concerned. Section 47 was the only Section of the Regulation applicable for the levy of house-tax, and this was collected by the Laskars who received a commission.

The D.C. thought that there is no need to move further in the matter. The Chief Commissioner agreed that "there is no need whatever to take any action. The Assam Land and Revenue Regulations is totally inapplicable to the hill districts. At present, we rule these hills tribes by executive orders, and exclude the jurisdiction of the High Court. We shall continue to do so for many years longer I hope".

However, in 1897, the Chief Commissioner declared that the Assam Land and Revenue Regulation (I of 1866) with the previous sanction of the Governor-General-in-Council, shall come into force in the Garo Hills, with the exception of Sections 3 to 159, with effect from the date of this notification.

27. Revenue A, November, 1891, Nos. 11-14.

28. Ibid.

29. Home A, April, 1897, No. 93.
Town Lands.

The Tura town was created into a mauza called mauza No.X, and special rates have been fixed for the town lands, viz:

First class shop site in the bazaar --- Rs.10, per bigha;
Second class shop site, adjoining bazaar -- Rs.5, per bigha;
Other town lands --- --- Rs.3, per bigha.

A lease of 84 bighas of land to the American Baptist Foreign Mission Society was given at Rs.1, a bigha for 30 years from 1st April, 1898. The lease has been renewed for an area of 118 bighas at the rate of Rs.3, a bigha with effect from 1st April, 1928, and would expire along with other periodic leases in Tura town, on March 31, 1937.

The other was the Salesian Roman Catholic Mission which has been given special grants of land under the same conditions as the American Foreign Baptist Mission Society.

House-Tax in the Garo Hills has had a more complicated history. Prior to the advent of the British, the zamindars of the parganas of Goalpara and Mymensingh surrounding the Garo Hills imposed various rates of assessments upon the villages of those tracts of the Garo Hills where they succeeded in establishing their authority.

There were principally two kinds of assessments, viz.,

(i) On the Dekachang or Bachelors' Houses, which were the residences of the unmarried young men, who were assessed at either one Kora (a kind of bowl made of bell metal) or its equivalent, about Rs.3 and Rs.2 on the hamlets. The former system was in force towards the eastern Duars, and the latter to the west in Karabari, where the rates of assessment were Rs.3 on small houses and Rs.4 to Rs.5 on large houses, but the rate was lowered by David Scott on account of the greater poverty of the people.

(ii) In some of the zamindary mahals, the zamindars used to levy a house-tax calculated Rs.3 per house and a certain amount of cotton calculated at Rs.2. The former called Khoola, the latter huru. This was commuted to a house-tax of Rs.5 on larger houses and Rs.3 on smaller houses.

Besides, some of the remote villages used to pay a fixed Nazarana as a mark of submission, but their payment was not regularly made.

34. Ibid., June, 1905, No. 21.
35. Assam Commissioner’s File No. 047 of 1866.
This Nazarana settlement was effected by David Scott in 1831 when he brought the north-eastern Garos under the influence of the British and compelled them to pay 'nazarana' or tributes to the British government. Thereafter these Garos called the nazaranas or tributary Garos paid a 'nazar' to the political agent at Goalpara, who exercised a political control over them and settled their disputes with one another and the Bijni people. The real security of the plains was that under Scott's settlement and in virtue of Regulation X of 1822, the zamindars were excluded from the hills, including the foothills and collected a tribute or nazar of Rs.3 for each nokpante or bachelors' house in a village.

The assessments in the zamindary tracts were collected by an officer appointed by the government, called the Garo Sarbarakar, an office created by Scott in about the year 1823. The rates were levied in Company's sicca rupees, but afterwards, in order to compensate for the lower value of the Company's rupees, these rates were revised and enhanced, and they were fixed at five principal classes, viz., (i) Rs.5-5-5, (ii) Rs.4-4-4, (iii) Rs.3-3-3, (iv) Rs.2-2-2, and (v) Re.1 per house, respectively.

The majority of the houses, however, were assessed at the rate of Rs.3-3-3. These rates were levied at the zamindary tracts, the management of which was in the hands of the government, the zamindars having received a certain proportion of the proceeds of taxation only. In the Nazarana villages, the rate of house-tax in 1884 was Rs.2 per house. In the Khas villages comprising by far

37. Department of Revenue & Agriculture, File no. 507 of 1907.
39. Ibid., June, 1905, No. 21.
the greatest portion of the Garo Hills, that is, that portion which was never brought under the revenue control until the definite annexation of the whole region in 1873, a tax of 8 annas per house was then imposed and continued until the winter of 1876-77.

In September 1878, Captain H.J. Reet, the Deputy Commissioner, of the Garo Hills, submitted his proposals for the revenue settlement and management of the district. He suggested that:

(i) the Garo Hills district be divided into seven mauzas or revenue collecting circles;

(ii) five, that is, No. I-V hill mauzas, corresponding with the elephant mahals, and two, that is, No. VI and VII plain mauzas;

(iii) to appoint a mauzadar in charge of each mauza excepting mauza No. V, comprising the late independent tracts of the Garo Hills, which the D.C. wanted to manage direct;

(iv) the hill mauzas were to continue to be assessed to house-tax;

(v) the rates to be levied in the hills to be gradually approximated, and to institute a rule at once that the minimum rate should be Re. 1 per house, and the maximum Rs. 3.

These proposals were sanctioned by the Chief Commissioner of Assam. But it appears that these orders were not given effect to, except in respect of the khas villages in which the rate was increased from 8 annas to Re. 1. Mauza No. V was subsequently amalgamated with mauza No. IV.

In 1883, on the completion of the demarcation of the Karaibari mahals, Captain Maxwell, the D.C. of the Garo Hills district

41. Ibid., December, 1882, Nos. 14-15.
43. Revenue A, November, 1907, No. 162.
submitted his proposals for the simplification of the incidence of the taxation, to fix a single rate of Rs.3 to Rs.4 per house and to divide the receipts equally between the zamindars and the government. The proposals were not at first approved by Mr. Elliott, who was not inclined to sanction a diminution in the rates of assessment, neither did he wish to recommend a uniform assessment rate which would fall as an increase in the great majority of cases. He was, however, willing to make alteration of the assessment rate in the 'G' mahals, but not in 'K' or the 'G' and 'K' mahals, without the consent of the zamindars. But afterwards the question of raising the rate of house-tax in all the hill tracts of the province was under the consideration of the Chief Commissioner and the rate of house-tax throughout the Garo Hills was proposed at Rs.2 per house. But the opinion of the Deputy Commissioner of the Garo Hills was asked for and the D.C. recommended two scales of house-tax, that is, Rs.2 and Rs.3 in lieu of the multiplicity of rates then prevailing in the Garo Hills district. The rate of Rs.3 was imposed on the houses in the Karaibari mahals in lieu of the rates of Rs.2-2-2, and upwards, and the rate of Rs.2 was imposed on those houses in the Karaibari mahals which used to pay Rs.1 formerly, and also throughout all the rest of the district. These rates were approved by the Chief Commissioner.

These proposals were subsequently approved by the Government of India and sanctioned the introduction of two house-tax rates of Rs.3 and Rs.2 respectively, in lieu of the multiplicity of rates now prevailing in the district. The rate of Rs.3 was to be imposed in the Karaibari mahals in lieu of the rates of Rs.2-2-2, and upwards and the rate of Rs.2 was to be imposed in lieu of the one rupee rate in the Karaibari mahals where formerly they paid, and also throughout all the rest of the district. This involved:

Revenue Account, March, 1885, Rs.19-23.
ved in the doubling of the then existing rate of 11.1 in all the khas villages. These new rates came into force on the 1st January 1886.

The question of the revision of the rates of house-tax was discussed in 1905 when Sir Bamfylde Fuller raised the question of the revision of the rates of house-tax in the Garo Hills district, and the L.C. was asked to collect the necessary informations.

In 1906, Major Playfair, the D.C. of the Garo Hills, proposed to divide the house-tax paying areas into two blocks, that is, No. 1 in which cotton and lac were cultivated or cotton alone, and No. 11 in which neither was grown. He also proposed to raise the tax to 12.3 in the former and 12.2 in the latter areas. But these proposals and recommendations were kept pending till 1907 when it was raised again. They were ultimately sanctioned by the government of East Bengal and Assam in July, 1910. The rates sanctioned in 1910 remained unaltered since then.

In 1925-'26, however, under a misapprehension, a local rate was levied from the house-tax paying natives of the Garo Hills. It was however assessed at the rate of one anna per rupee of house-tax. In 1926, it was, however, discontinued, but the house-tax in the Garo Hills was increased by 8 annas per house, that is, from 12.3 and 12.2 to 12.3-8, and 12.2-8, since 1926.  

45. Revenue A, March, 1885, No. 23.
46. Ibid., June, 1905, No. 21.
47. Ibid., June, 1906, Nos. 1-12.
48. Ibid., November, 1907, No. 162.
49. Ibid., November, 1907, Nos. 1-5.
50. Ibid., September, 1927, Nos. 213-228.
with the setting up of the District Council in the Garo Hills, the revenue administration also has been transferred to it. Under the District Council, the revenue administration was carried on by the Executive Committee, who elects one of them as a member in charge of revenue. The Executive Committee secured the services of the Land Record Staff/Land revenue branch who were lent by the D.C.  

Taxation powers of the District Council.

The following are the taxation powers of the District Council: -

First, the District Council shall be competent to levy and collect all the taxes and tolls within the district. They shall collect them in accordance with the same rates as is followed by the government of Assam, and shall be collected by the Deputy Commissioner and other agencies of the government of Assam.

Second, it shall be competent also to levy local rate in the hill mauzas under the administrative jurisdiction of the District Council. All houses shall be liable to pay such rate, in addition to the house-tax.

Third, it is also authorised to levy and collect taxes on carts, cycles and Boats.

51. Deputy Commissioner's Office (Revenue branch), Tura.
52. The Garo Hills District Council acts, rules, etc., pp. 21-22.
53. Ibid., pp. 93-94.
Fourth, the District Council has been entrusted to manage and regulate the management of Ferries within the district.

Fifth, it has also taken over the administration of land, the assessment and collection of land revenue and set up the District revenue Tribunal for the disposal of all appeal cases pertaining to land revenue matters.

Sixth, it has been authorised also to levy and collect taxes on professions, trades, callings and employments within the district.

Seventh, the District Council has legalised the custom of paying quit rent or A'wil Rees to the Hokma.

According to this, the A'wil Rees shall be assessed on any land jhummed within an A'king or within the area of a Hokma, by any person other than a permanent resident but who has been permitted to jhum in the said a'king.

A'wil Fees shall also be assessed on timbers and all other forest produces. From such assessed fees, the Hokma shall be entitled to a share of 25% of the total A'wil Fees collected from within his a'king, unless there are more than one Hokma in the same a'king, in which case, the amount payable to the Hokma shall be divided equally and paid to them. The remaining 75% of the A'wil Fees shall be credited to the District Fund to be spent for the collective benefit of the residents of the a'king.

Eighth, the District Council also has been authorised to levy and collect tolls on persons residing within the Garo Hills

54. The Garo Hills District Council Acts, Rules, etc., pp. 95-104.
56. Ibid. pp. 197-200.
autonomous district. Therefore, all persons residing within the
Garo Hills district, who are not assessed either to land revenue
or to house-tax shall be assessed to residence tolls except the
following persons:

(a) A member of a family assessed to land revenue or house-
tax;
(b) Persons under 18 years of age or a dependent on persons
assessed to toll;
(c) A casual visitor to his relatives or friends or merely
attending any conference;
(d) A student in any Institution or a patient in any hospital;
(e) Simply attends the markets within the district only on
market days or who are decrepits.

Any person assessable to residence toll shall
report to the Vigilance Officer of the area and shall have his
name registered.

The a'king nokmas in the a'king areas and the Jaonbursas
in the revenue areas and the Chairman of the Town Committee in the
Town areas or any other persons appointed by the Executive Commit-
tee shall be the Vigilance Officers.

Lastly, the Garo Hills autonomous District Council has
been empowered to establish and regulate the management of fish-
eries, regulate grazing in the hill areas, and levy and coll-
nect taxes on cattle, bulls, horses, mares, ponies, asses, mules and
elephants other than wild animals.

57. The Garo Hills District Council, acts, rules, etc., pp. 205-211.
60. Ibid., pp. 109-117.
Conclusions: quit rent called a'wil levied by the king lokraa on any person coming either to settle down or to do jhumming in his ak'ingland was the only revenue system existed in the ancient Garo society. However, the Hindu zamindars at the foot of the hills, introduced various kinds of taxes in the Garo hills. The British government stopped the collection of taxes by the zamindars and took over the revenue administration by themselves. They, however, introduced other kinds of taxes. House-tax was levied by them on the people living in the hill mauzas, while land revenue was imposed on the plain mauzas. They also collected taxes on all kinds of forest produces and minerals.

After independence, the District Council has been given the power to conduct the revenue administration within the district. So, now the District Council has the full authority in revenue matters.

Thus, the right to levy and collect taxes has gone back to the people themselves.