WORKING OF LAND REVENUE SYSTEM
IN MAHARASHTRA STATE

Maharashtra state came in existence in 1960 by amalgamation of territories of Western Maharashtra, of Bombay Presidency, Marathwada Region of Hydrabad State, Deccan Region of British reign, and Nagpur region of Central Provinces and four Berar districts of Madhyapradesh. In this region different land revenue systems were in existence governed by various codes like Bombay Land Revenue Code, Berar Land Revenue Code, Central Provinces Land Revenue Code, Madhya Pradesh Land Revenue Code. After the formation of Maharashtra State uniform land revenue code called as Maharashtra Land Revenue Code 1966\(^1\) was formulated by unification of various provisions of previous different codes found suitable. This was done to avoid unsettling effect upon population of the state because land revenue code, which governs the present land revenue system and land using activities could impinge upon daily lives of the people\(^2\). Present land revenue system as revealed by the study of Maharashtra Land Revenue Code 1966, henceforth referred as MLRC, is briefly outlined as follows.

Organisation of the System

Land revenue system is organized on the basis of demarcation of land as belonging to territorial units of villages grouped into talukas, districts, divisions and the state. All aspects of land revenue system like collection of land revenue, disposal of government lands, compulsory acquisition of land for development and public purposes, land reforms, relief operations and related matters are dealt in Revenue and Forest Department of government at state level. There is one principal secretary amongst three secretaries each in charge of land and its revenue matters, forest and relief operations. Down below it is organised around graded administrative units comprised in revenue division namely Aurangabad, Amravati, Mumbai, Pune, Nasik and Nagpur on territorial basis specified by government in official gazette. Each division has 4 to 6 districts; each district comprises 3 to 4 sub divisions divided into 3 to 4 talukas. Each talukas has five to six circles
ORGANISATION OF THE LAND REVENUE SYSTEM

Revenue and Forest Department

Director of Land Record, Settlement Commissioner, Director of Stamps and Registration

Deputy Director of Land Record

District Inspector of Land Record

Divisional Commissioner

District Collector

Sub Division Officer

City Survey Office

Tahsil

Village

Within Village Site (City Survey Area)

Outside Village Site

Orders, guidelines, control, supervision

Information, reports, proposals

Reconciliation, coordination, agreement
having 1 to 8 villages. There are 35 districts, 359 talukas and 44549 villages. Organization of the system is exhibited as a chart 1.

Revenue Officers, Powers and Duties

At divisional level Commissioner holding the rank of secretary is the controlling authority in all the matters connected with land revenue administration in the division. Commissioner also deals with Planning, Rural Development, Resettlement and various other subjects like Small Saving, Food and civil supplies and Entertainment. To discharge functional responsibilities Commissioner is assisted by Deputy Commissioners, Officers on special duty and Internal audit wing. There is one Additional commissioner to hear appeals in various revenue matters.

District collector who heads the district has to ensure prompt action in revenue matter like correct computation of revenue, declaration of land revenue rates, review of agricultural conditions, formation of urban, rural and survey areas, provide supervision over economic and developmental activities, organization of relief operations and employment guarantee schemes. Collector like commissioner has to perform functions under several other acts like Zilla Parishad, Panchayat Samiti, Municipal Council and Civil procedure code. He has to organise the conduction of elections and has to prepare development plans for the district. In his office there is one Additional Collector, 10 or more Deputy Collectors and one Internal audit wing. Regular establishment is often supplemented by additional establishments for land acquisition, tenancy law, consolidation of holdings, and civil supplies.

Each sub division is in charge of a sub divisional officer of the rank of a Deputy or Assistant Collector. For the territorial jurisdiction Sub-Divisional Officer usually exercise all the powers of the collector except such powers as are specifically reserved for the collector. He is also a Sub-Divisional Executive Magistrate under Criminal Procedure Code. He has to exercise control over the accuracy of record of rights and all matter related to the land revenue management.
Working of the taluka is supervised by Tahsildar assisted by Naib Tahsildar. He has to examine regularly the progress of recovery of land revenue and to verify the accuracy of all matters connected with land revenue management. He maintains consolidated accounts of land revenue at his headquarter to exercise proper control over the working at village levels through circle officers or circle inspectors in charge of the circle. Villages are under the charge of Talathi and he is the revenue officer at grass root level who keeps the record of the land holdings and revenue in each village. It forms the basic unit of revenue administration and much of the vitality depends on the quality of functions carried out at this level.

Land Record Department:

For the purpose of survey of lands, preparation of survey records and its maintenance there is Land Record Department headed by Settlement Commissioner and Director of Land Records of the rank of secretary. At the Divisional level there are six Deputy Directors of Land Records. At District level there is a District Inspector of Land Records in each district who maintains the record at district level. In the cities there are city survey officers. They conduct measurement of land for correct boundaries to identify each parcel of land. Similarly they perform surveys for sub divisions of larger units to correspond it to legal occupancy. They perform similar functions like Revenue Department for land under non-agricultural uses in areas demarcated as city survey limits and for villages having population of more than 2000 people.

Registration Department:

Registration Department is for registration of documents under Registration Act in respect of all transactions of which land transactions form a sizable portion. The settlement commissioner and Director of Land Records is also the Inspector General of Registration. At district level Collector is the ex-officio District Registrar and there is also a Joint District Registrar. At Taluka level there is Sub-Registrar who maintain copies of every document registered with them. Registered sale deeds provide the information of transfer of interest in land for effecting changes in Record of rights. Monthly
list of such transactions is sent by these offices to respective revenue authorities or is collected by talathis.

Tribunals:

Maharashtra Revenue Tribunal established under Maharashtra Land Revenue Code hear appeals against the orders of Revenue Officers relating to land revenue matter, tenancy, abolition of inams, vatans and related matters. There are benches at Bombay, Pune, Aurangabad, Nagpur and Kolhapur. It has the power of a Civil Court. There are also two Tribunals i.e. Surplus Land Determination Tribunal and Land Distribution Tribunal at Tahsil level established under ceiling on Holdings Act. 1961.

Rights in Land

Persons can hold the land from government as occupants and occupancy right is due to lawful possession actually or as can be established by law. There are two categories of occupant that is occupant class I, which can transfer their occupancies without any restrictions and occupant class II, which do not have such rights and occupancy is restricted by conditions attached with it. In Vidarbha region restricted rights could be converted to unrestricted rights after paying six times the land revenue amount.

These occupancies were adopted on comparable basis of right accorded to people in previous codes. Previously there were Pattadar (acknowledgement of rights) and shikmidar (person in possession) in Marathwada and Hyderabad region governed by Hyderabad Act. Bombay region has registered occupant and occupant as two types. Thus in all the regions there were two types of rights in land which were unified in MLRC 1966 as occupant class I and occupant class II. These categories included numerous types like anti'alienated tenant, Rayat Malic, tenant of antiquity and Maliq Mackbuza. Rights of the communities in government and private land for fuel, water and stones are recognized under MLRC as Mistar (use) and Wajib-ul-arz (to be referred)\(^4\).

Occupant has the right to use the land in perpetuity for agriculture purpose, to improve it and construct farmhouses for betterment of cultivation.
But permission of the competent authority is required for conversion of agricultural land to non-agricultural purpose. Permission could be granted on payment of conversion charges. Similarly for changing permitted non-agricultural use to another non-agricultural use permission is required which could be granted on payment of land revenue with changed rates. If such change is without permission fine and changed assessment for the entire periods of such changed use could be imposed.

Rights of the Government

Government has the title to all land in the state and in exercise of state rights as proprietor of all land it could make grants of land and grant of leases to others for stated period and purposes on payment of ground rent, occupancy price, lease rent and land revenue.

In the provisions of previous Bombay Land Revenue Code (henceforth referred as BLRC) under section 60 and 62 government has the authority for assignment of land, for grant of land and leases\(^5\) Similar provisions could be found in section 54 of the Hyderabad Act and section 149 and 164 of Madhya Pradesh Land Revenue Code 1954 (henceforth called as MPLRC)\(^6\). All these provisions of different codes were unified and adapted in amplified form to grant unrestricted rights to the government under provisions of the present system.

Grant of Land

Grant could be for play grounds, gymnasium for 15 years or for non-agricultural purposes for 5 years as temporary leases, for 15 to 30 years as permanent leases or long term leases not exceeding 99 years to charitable and educational institutions or other bodies and people. Yearly licenses are issued for aerial projection, flight of footsteps, balconies, waste discharge, lying of water mains, erection of poles, towers and advertisement boards.

Such grants are for restricted occupancies of class II type generally granted on auction in consideration of prepared layouts, situation, availability of land and demand for it. However land can be disposed without auction to freedom fighters, member of armed forces, goldsmiths and government
servants. Concessional occupancy price can be offered to housing schemes of housing boards, local authority or co-operative society. All such grants invariably carry certain terms and conditions about restrictions of period, use and transfer.

Unauthorized sale of land is subjected to recovery of 62 to 75 percent of unearned income. Even after such transfer conditions on which land was originally granted remain intact. On breach of conditions attached to grant concessional occupancy get cancelled and are subjected to forfeiture. [Section 1,2,3,21,22,24,31,64 of M.L.R.C. : Para 79,80,81,85,86,88 of MLR Manual Vol. II].

Earlier land grants made under the provisions of earlier land revenue code could remain continued up to the period contemplated in grand order and up to conformity to the terms and conditions attached with them. After such period or on breach of terms and conditions it get reverted to government and fresh agreement could be entered as per the provision of present code.

Encroachment

Occupancy rights could also be granted to persons making encroachments on government land on conditions like payment of assessment for the entire period of encroachment, penal occupancy price and penal assessment. This is in consideration of heavy damage, inconvenience and hardship that is likely to cause due to demolition of unauthorised structure. But it is subjected to written consent to be given by encroacher that it could be abolished without compensation in public interest and could have additional condition to pay to government 50 percent of cost of construction or 40 times the assessment.

Exemptions

Exemptions from payment of land revenue is allowed for certain land called as Devasthan Inams as separate category to be watched under separate register called as alienation register. Other exemption provided is for pardi and wada land that is agricultural land around agriculturist residence
and for small pieces of land used for residence in old gaothan that is old village site. No other exemptions are permitted except with express agreement or contract by order of the government. Such exemptions lapses when it does not conform with terms and conditions governing such exemptions. With these provisions all earlier exemptions are withdrawn.

Alienation:

Categories of land for which certain privileges like quit rent called as Watan or Manpan where land revenue assessment was assigned in whole or in part to the person were called as alienated land (section 1 of BLRC 1928). There were also land grants on favourable terms i.e. partial or no revenue, which were the leases that could also fall under categories of A tenure (section 55[1][1] of BLRC 1928). These land could not be used for raising income even though income may be dedicated to bonafied purposes. There were express provision under section 49 and 50 of BLRC 1928 by which assessment could be levied on such land. No limit on enhancement on assessment could be applicable (clause 6 of section 93 of BLRC 1928) as could be interpreted under section 100. Ordinarily land was assessed and then orders of remissions were passed. Such grants if left unassessed could be assessed or resumed on breach of conditions attached with the grant depending on the circumstances of the case. [section 50(3) BLRC 1928]. Leases not expired before 1928 were excluded from revenue survey under section 84 of the code could be assessed under section 51 of BLRC 1928. When Madhya Pradesh Land Revenue Code 1954 became applicable some of the alienations were included under category of Bhumidhari as lessees [section 147 MPLRC 1954] and under MLRC all alienations were abolished except by specific orders of the government to be monitored by maintaining separate Alienation Register. These were treated under occupant class II rights.

Lease Right:

The difference between lease right and occupant right as survey occupant is that in case of lease period of occupancy is limited by conditions
of period and it has to be used for the purpose for which it were given. Where as survey occupancy is not limited by period. Leases have to pay land revenue denoted as lease rent, ground rent, occupancy price. It is for stated period and purpose that is use right and not the proprietary rights of land. (Notification UNF 1567 of 1971 and 1972). These were for government land granted under provisions included in local rules, Book circulars, orders, crown grant act and Bombay Central Provinces and of India government Acts. It were to participate in rise in the value of land by granting temporary occupancies for definite period and purpose subjected to strict regulation and by holding auction sale on free hold value that is market value. Half of it was taken as premium and other half was spread as annual installment with rent at the (interest) rate of 6.5 percent of premium, which represented one anna in a rupee for similarity to customary 1/16th share in the produce as land revenue. But the income derived was not considered full and fair because of restrictions attached with it and were included in category of alienation. It was to be revised for full assessment gradually and after restoration of assessment it was to be transferred from alienation to revenue paying category of leases. Conditions of use had prescribed common frontage, layout with space for sanitation, access and nistar (hygiene), plinth of limited cost and construction as per sanctioned plan easy to be removed. Period of occupancy was definite as 20, 50 or 100 years or permanent that is period of original settlement, or perpetual or perpetuity that is span of generation taken as 30 years with right to renewal if found to be qualified for it. These lands could not be transferred without permission of the government, which could be granted rarely on receipt of 3/4 of the unearned income and even after such permitted transfer it could not be used for purpose other than the purpose for which it was initially granted.

BLRC 1896 introduced occupancy and allowed leases up to the expiry of its period. But leases were considered important to draw had some income to the government. Therefore the Crown Act 1895 was used as outside provision, under which leases could be granted, renewed or continued. Under it larger tracts of land were granted for ginning pressing factories, cotton mills, markets, clubs, institutions and persons for different purposes. These were terminable leases subjected to revision and enhancement of rent
up to 33 percent of the market value of the land. Book circular X-12 of 1912 has brought occupancies of land grant and leases under leasehold right and prescribed separate register to monitor leases because in past, laxity has resulted in construction of permanent structures with considerable loss to government. It laid down that if terms and conditions attached to leases were violated then leases were not to be renewed even though it may mean considerable hardship to the lessee. It was not to part with advantage to participate in increased price of land without disposing occupancy right. These lands came to be designated as Nazul land by Book circular X-12 of 1912 based on Central Province Circular VI-1.

**Settlement**

Settlement is a comprehensive operation in which each parcel of land is subjected to measurement and classification by survey and to investigation of land rights by enquiry to assess it for land revenue. It is concluded for land rights and its revenue with each individual occupant and is called as rayatwari settlement.

Record at the time of settlement indicates the correct position at the commencement of settlement and has to be maintained through revenue accounts to indicate accurate picture at all the time incorporating latter modifications. It is done by passing of regular orders on the bases of survey and enquiry for redivision or subdivision of survey numbers or plot to correspond to survey tenure, type of land use and regular assessment. This continued action provides updated survey and revenue record and annual assessment to be followed by resettlement or revision of assessment whenever it is due. The present code has provided for such regular actions to continue and to maintain earlier settlements concluded under previous codes by correcting records for updation called as revision of assessment. It has to be done at expiry of the original period of assessment, or at any change that could affect area, rights or revenue. Revision is also necessary after the expiry of earlier standard rates and when new standard rates are published and after the end of guarantee period. State government can order fresh settlement operation on the basis of resolution concurred by both the
houses of legislature after consideration of forecast of possible results of such settlement.

Survey

Survey is for constituting permanent unit by dividing village land into areas of reasonable sizes to decide easily identified location, area and use of each parcel of land. It is technically called as Theodolite and cadastral survey. It is based on principle of drawing lines of known length related by known angles. One or more main lines called as baselines are drawn across the area and skeletal map is prepared. Subsidiary lines called as traverse lines are drawn by taking angles between conspicuous points within the area to be mapped and stations of great trigometrical survey of India. It is followed by detailed measurement of divisions and subdivisions of survey number and land excluded from survey number such as rivers, roads, and forest to plot them into village map by scale. Survey of land included in site of town, cities and villages of 2000 population is called as city survey and is mostly for land used for non-agricultural purpose. The accuracy of work mostly depends on the care exercised by survey supervisory staff in recording the angle of closed triangle or rectangle. Unit of measurement is made to correspond with tenure and use called as survey tenure and is fixed by erecting boundary marks. All measurements are recorded in map showing survey number for agricultural use, its subdivision and areas other than agricultural use and it constitute the survey record. It provides the data to enquiry officer for verification of occupants, their rights in land, and its uses for deciding land revenue.

Enquiry

Enquiry is to determine title to land to be confirmed and to decide what land belongs to government, local bodies or individuals and whether liable to pay revenue or not. Private parties as well as municipalities, government organs and government has to prove their claims to the land. Government has to exercise precaution for land under public use, vested in local bodies and under street to guard it against misuse and consequently losing rights to it. Street is a way or means of access accessible to the public even if it has gates and is between houses built on private land. It remains under Municipal
control. Land available due to construction of nallah's and drainage belongs to government. Temporary easily erected or removed structures do not become juridical possessions. Footsteps, access, shelter walls, built over top of another structure become the easements. To decide the cases of disputes individual notices are issued to hear evidence and to receive documents. In enquiry vigorous rules are not followed but decision are reached in a less formal manner. Enquiry officer has to enquire, ascertain and prepare schedules of properties for assessment, altered assessment, unauthorised possessions, constructions, uses, exemptions and encroachments. All doubts are required to be resolved for final corrective actions and final assessment with which settlement deemed to have been concluded.

**Record**

Map with survey numbers and its subdivision acts as statement of area and record of rights. This usually indicate total land of the village, city or town and its types like land under agricultural cultivation, not under cultivation due to bad quality of soil called as potkhara A, due to water courses, nallah or natural features called as potkharab B, due to special uses like roads, gardens, reserve land for ground, cremation or other purposes, government unoccupied land, open spaces, vested land, land grants from government and land under non agricultural uses as per its different uses. This forms the survey record. The statement of assessment indicates names of holders, occupancies, government lessee, extent of respective interests, terms and conditions, liabilities of land revenue, rent and cesses. This constitutes the revenue record.

**Classification**

Agricultural land is classified with reference to land divided into groups on consideration of physical configuration of soil, climate and rainfall. It also takes into consideration yield and prices of principal crops of thirty years along with standard of husbandry, population, supply of labour, agricultural resources, and variations in the area of occupied and cultivated lands. Factors like wages, ordinary expenses of cultivating principle crops, distance and location of markets, facilities of transportation are also taken into account.
Urban area is classified into blocks on the basis of market value of land, situation and location, advantages and disadvantages of it, distance from market, communication and other facilities. For such blocks rates are decided on the basis of full market value at fixed interval. For deciding full market value record of all registered sales, leases, awards under land acquisition act during 5 to 10 years are considered. If market value could not be decided for particular block then value in adjacent block is considered. It is sale price of a plot if unassessed, sale price and sixteen times the assessment if the plot is assessed, if it is a leased plot the premium and sixteen times the rent or if without premium sixteen times the ground rent is considered for deciding the full market value equal to 1.25 of the full market value

Upgradation of Classification

For review of existing classification of villages and urban areas economic activities, communication and market facilities, non-agricultural activities and other development in and around villages is observed for their upgradation. It is for class II to class I villages, rural to urban area, municipal to corporation area and for extension of city, town or village sites to which city survey becomes applicable. Similarly it is to introduce city survey in villages having 2000 population.

Land Revenue

Rates of agricultural assessment are for each hectar of land as per soil classification. However agricultural land revenue rates are being continued each year without change. The classification recorded is not subjected to change unless it is proved to have significant impact on rates.

Non-agricultural rates for non urban villages both in class I and class II have been fixed as two paise and one paise per square meter respectively and is not subjected to periodical revision. In urban area rates are published as standard rate i.e. same rate applicable for a given area or block. It varies from city to city and one area to another within the same city. These standard
rates remains in force till revised and are subjected to periodical revision after 5 years. Earlier this period was 10 and 15 years.

New rates after its approval by government on consideration of financial effects and economic implications become applicable on its publication in official gazette. Published rates could be made effective from earlier period specifying such previous date.

Agricultural assessment that has been concluded during earlier settlements is being continued without change for original assessment. However additional cess, increased cess, employment guarantee cess for irrigated cash crops are subjected to vary depending on resolutions passed under Zilla Parishad and Panchayat Samiti Act, and Employment Guarantee Scheme Act as notified by government. Such cesses are also levied on non-agricultural uses of land.

Non-agricultural assessment is fixed with reference to standard rates per square meter and the non-agricultural use of the land, which is categorised into residential, industrial, commercial and any other non-agricultural use. Assessment for residential use is levied at standard rate, for industrial use it is levied at one and half times the standard rate, for commercial purpose it is levied at two times the standard rate for total area under such use. For any other non-agricultural purpose assessment is levied at rate not less than standard rate but not exceeding one and half times the standard rate. With sanction of the collector rate can be increased or decreased by 25 percent of the standard rate having regard to special advantages or disadvantages of the land. The fixing of assessment is strictly limited to land revenue per year and any cess or increased cess or duty can be imposed in addition to it. Similarly fines, penalties and other dues could also be levied in addition to land revenue on all land, which includes leases and land grant by government.

Land Revenue Accounting System

Survey and revenue record particularly statement of area and assessment provides the basic information for land revenue accounts at
village, taluka and district level. First the survey record is corrected to incorporate the changes that might have occurred and then on the basis of plus minus memo issued by survey staff revenue record is corrected. Concerned staff signs the record after reconciliation of their survey and revenue record and Tahsildar verifies it before putting his signature to indicate its correctness. Thus the revenue record or account are not strictly financial but embraces and indicates the task performance of both survey and revenue organisation. 

A village map, statement of areas, assessment and occupation provides the basis for revenue accounts. Taluka accounts are maintained to exercise a effective control over revenue accounts of the village and to collect, compile and make readily available information of area, assessment, other details and statistics. For sound revenue administration copies of the village registers are obtained and tested at the end of December. To keep check on non-agricultural land revenue Register of non-agricultural land is maintained village wise and every order sanctioning such use is noted in the register. This register is examined to initiate action six month in advance to cause revision or renewal or termination of leases. Similarly registers for alienated land, miscellaneous land revenue (Taluka alienation register, Register of holdings, Register of recoveries) is maintained. Copy of these registers in abstract form is submitted to the collector annually for the compilation of District Register. At district level main objective is to have a important information and statistics and to ensure punctual, correct and up-to-date maintenance of records to verify increase or decrease of areas under different uses, gross and net land revenue and land assigned to various purposes. Such compiled information is also submitted to the Commissioner for scrutiny, control and monitoring.

The objects of maintenance of settlement by maintaining revenue record or account are to (i) simplify and economies periodical settlement operations (ii) to provide a record of rights to the protection of all (iii) to reduce, simplify and cheapen cost of litigations (iv) to provide statistics for sound administration. Revenue accounts are maintained in four sets of various registers at village, tahsil and district level to reveal clearly, (i) land by
areas under different uses and its respective revenue, (ii) demand per occupant, (iii) accounts of recoveries and (iv) statistical information.

**Area and Revenue Accounts:**

It comprises six village registers denoted as village forms. Register of land or village form I gives details of all land by individual survey number and agricultural assessment on land under cultivation by exhibiting total land of village and then deducting land under various other uses. Thus areas totally unfit for cultivation under special use, and under non-agricultural uses in both outside village site and within village site could be abstracted to reveal changes in a year. To facilitate supervision additional registers like for forestland, unoccupied government lands, vested lands, surplus land under ceiling laws, and for encroached land are maintained as subsidiary registers.

All non-agricultural lands in the village and its revenue is accounted in separate register called as village form II or register of non-agricultural lands. Every entry in this register is based on orders of competent authority sanctioning non-agricultural use and plus minus memo (kam-jasti patrak) from land record department passed on to talathi through tahsildar who is required to take entry in to taluka register. For alienation recognised under the system register of alienated land or village form III is maintained.

All these register indicated land under various permitted uses and its revenue called as fixed revenue. Other items of revenue due to imposition of fines, penalties, late fees, non-agricultural use for less than 5 years is noted in village form IV or Register of Miscellaneous land revenue. This register accounts for major part of revenue called as fluctuating revenue as it indicates cases under action and every entry of it requires verification.

All these register give information of land under various categories of uses and their assessment for land revenue. When village has notified city survey areas these register are maintained in two parts one for village area and other for city survey area. This information is abstracted in village form V or register of General Abstract of Area and Revenue which afford comparison and reasons for fluctuations in area and its revenue. Striking increases and
decreases are revealed for its correctness which has to be tested by comparison with Balance Sheet or village form VIII-B and is called as Tharavband that is all entries are fixed correctly for further action and no modifications could be considered for the year.

**Demand per Persons:**

This second set deals with persons from whom land revenue is realisable and comprises four register and five subsidiary registers. These registers are important to observe the main objectives of the revenue accounting system. Details of land transfers are obtained orally or in writing from parties concerned. In addition monthly list of all registered transfer has to be obtained from the office of Sub-Registrar and orders of the collector. Information is first recorded in a register called as mutation register or village form VI. Notices are required to be issued to the interested parties and details displaced at prominent places for inviting objections if any. Notes about the objections recorded in register of disputes are to be enquired about its validity. After settlement of objections mutation is certified and transferred to village form VII-XII or record of Right Register in village area. In city survey area it is maintained in the form of property card on same principle. After its certification it is presumed to be true until contrary is proved or new entry is lawfully substituted. It also becomes a record of liabilities indicating type of occupant's like class I, class II or other rights as a lessee or a grantee, along with terms and conditions, revenue, rent and other particulars. The process is facilitated by subsidiary registers for disputed cases, heir ship cases, new sub division cases. From record of rights all entries of persons and their land are posted in register of holdings for drawing up an account of what each person is primarily responsible to the payment of land revenue.

**Accounts of Recoveries:**

The third set of revenue accounts deals with accounts of recoveries and balances. It is consist of seven registers and one subsidiary register. Entries from earlier set of accounts showing revenue payable by each person along with details of its land upto closing date fixed by collector is taken in village form VIII or register of annual ledger (Asamiwar Khatawani and Laoni
Patrak or Tharavband). It has columns for account number, area, arrears and current years demand. The total demand of fixed and fluctuating revenue, Z.P. and Panchayat Samiti cesses, and other dues per occupants is recorded in village form VIII-B or as balance sheet (demand, recoveries, arrears by khatas and for village). From this register correctness of other register can be verified. Similar account of items other than land revenue like irrigation dues, fees and taxes to be recovered as land revenue is recorded in village form VIII-C. Accounts of recoveries are maintained in cash register or village form VIII-D. As soon as recovery is made receipt is given in village form IX. Accounts of receipt book are maintained in village form X.

**Statistical Information:**

The fourth set of accounts consists of four registers and miscellaneous files to give summary of crops, irrigations, trees, cattle population, agricultural implements, sources of water supply and similar information.

**Jamabandi**

Jamabandi literally mean fixing of demand. In days when there was no survey the demand was fixed by collector as Jamabandi. It was most important event keenly interested by every cultivator. Rayat would refuse to pay anything until first a formal Jamabandi had taken place and made themselves heard. Now Land Revenue is settled by the survey department based on fixed demand by individual orders and the process in part is a sort of audit of last year's accounts and updation of the current account and partly a test of the work of the village officers.

At present Jamabandi is performed as the test of accuracy. It requires verification as a sort of audit. For this purpose village accounts are tallied with the taluka accounts after August and before the end of October. It traces the totals of each village from village forms to Taluka forms; compare the changes in the forms with the authorities like original sanction orders, maps and measurements. Similarly village forms are agreed to other village accounts. Papers of 10 villages are required to be kept back for strict test. Some items like correct field name, occupants name, terms, rent, non-agricultural case papers, land grants, plus minus memos, miscellaneous
revenue items, closing of registers, chain of mutations, expiring assessments, leases, examination of revenue balances has to be examined by Tahsildar themselves. Sub-Divisional Officer has to apply the same checks as applied by Tahsildar. He has to makes three camps and finish the work before March. He holds a annual interview with talathi and villagers by giving pan-supary (betal leafs and nuts) to maintain customary practice.

Sub Divisional Officer calls attention on discrepancy between village and taluka collections, inexcusable errors or evidently incomplete accounts and sort out village for fuller examination. He asks the Tahsildar to go into the matter and satisfy that matter will be property dealt with.

Collector has to do Jamabandi of one Taluka in each of the Sub-Division of his district. He has to go through all important points for himself for at least one village for not facing danger of losing touch with the accounts and losing position to criticise and improve functioning of revenue system. Jamabandi audit has to be completed before March. He has to ensure that there is no lack of touch with the rural population and problems, which agitate them. These have to be addressed to during visit to the villages.

**DISCUSSION**

Management of Land Revenue System has natural relation with land, which has many resources depend on skill and attitude to harness it. It could prompt sound approach to develop at varied resources in land and peculiarities of its location but the system emphasizes collection of assessment that is land revenue. Even the term revenue that is mahsule (income) is indicative of different treatment required to it than tax. These aspects and importance of land to influence socio-culture conditions and institutions of the society are not clearly recognized in the present system. That is to say system could not revēal sound aims, ideas and concepts.

Maharashtra Land Revenue Code and laws, rules, orders, circulars and guidelines issued under it constitute the mechanism for management of decisions, execution and redressal involved in the system. It in essence is
the continuation of past practices mostly laid down by previous codes. It is for maintaining familiar face of the system to which people were acquainted. Such framework codified by norms does not offer flexibility to accommodate ground realities local suitability and needs. It could generate gap between what is demanded and what is being provided. No effective role is offered to the people in decision making and there is no room for participation and contribution. There are no incentives to nurture motivation needed for public activity and to follow norms as good in itself. There is great reliance of rationality of norms and bureaucratic principles but there could be found no distinct separation between authority of the political and administrative authorities. Continuation of past settlement that is past decisions and executions about right and liabilities in land and side by side with prescribed deemed settlement by regular order under present provisions creates many questions about parity and privileges. Moreover for decisions, executions as well as redressal required understanding of previous codes could be difficult with fading of old record and memories. It appears to be mystique if attempt is made as direct plunge in provisions of the present system. It could be unfolded only to those who could dare and spare time to search through old codes, heaps of manuals, record and literature. It could be a major hurdle for the people in society and the government. Effectivity of the system could be impaired for want of intricate knowledge and important issues could remain deferred for decisions, actions or execution. It could generate the general feelings of helplessness against past mistakes, omissions and wrong doings. Only trivial matters could gain currency and important issues could be found neglected. Moreover institutional time, energy and money could be found consumed in digging old cases and issues. It blunts the initiative required to face challenges and opportunities generated by global forces for knowledge and forward societies. Therefore it could be easy to predict that every thing in spirit and letter could be found lost in detailed and exhaustive provisions of the norms mostly instituted relying on emphasized gains, expoused insight and professed experiences of the past government.

Concluding of a sort of agreement with each individual occupant of the land called as settlement is at the core of the system. It is a very elaborate and exhaustive operation. It breeds close interaction between government
and the people generating useful first hand information about quality of human resource, classification of land and needs of the people. In democratic set up it could churn out the appropriate government responses assuring prosperity to the people. However no fresh settlement as exhaustive operation has been instituted under the present system. Not availing such opportunity could be the major disjunction between government activities and needs of the people. This could be important in view of the fact that settlement is the dominant features around which land revenue system is organized as rayatwari system. It could influence all other aspect of the system, like rights in land, administrative organization and management of the system.

In the management of the system land revenue accounting system is crucial and is required to be maintained in true integrity by correct incorporation of all changes. It contains general information and individual cases, previous settlements and deemed new settlement as recorded and enquired facts leading to current status. The formats are such that village, Taluka and District record corresponds with each other. It is founded on statement of area and rights. Such arrangement and sub division of survey number, record of rights and plus minus memos indicating increases and decreases in area facilitates scrutiny and audit of record and field work in totality at each level. The series of notings in record and record corrected from time to time offers complete history about land, rights in it and activities to which it is put to use. Strict control, supervision and guidance is required to be provided by higher officials and anything not understood is not to be acted on one's own interpretation or by finding short or via media. Such management is reinforced by regular and systematic office and field inspections of the higher authorities. From this discussion it becomes clear that much could depend on higher officials and particularly the District Collector and the government. However vitality of the system depends on what is being done and executed at ground level, which becomes the larger interface to the people.

Village is the basic unit in charge of the village official called as Talathi. He is entrusted for all the record and information on the basis of
which he has to sent information, reports and proposals. After scrutiny and remarks of graded hierarchical officials it is submitted to competent authority for sanctions, order or the guidance. It when received through graded hierarchy is followed in practice. Higher ups in the ladder could tend to believe that information or proposal received is from ground level, which has with them all relevant data. Lower official could think that they have sent what ever they found correct and what could be easily acceptable to the competent authority. The premise could be that it is upto the higher officials to scrutinize and assess the situation on the basic of superiority of information and knowledge. Such attitude could become convenience to both higher as well as lower officials who are hard pressed under the burden of the regular work and other activities of the government. It tends to generate deviations between reality and matter under consideration. It could be extremely difficult to locate it in huge volume work particularly due to changes occurring at great speed adding into large number of land parcels, its uses or transfers. Effect of such centricity could generate remoteness from ground realities having repercussions in non awareness, delay and non appreciation of actual problem. It could easily foster divergence between norms on paper and in reality that is what is preached and practiced. Such non-applicability of land norms could indicate no honour to laws of the land, absence of effective ruling power and erosion of state power.

The effectivity of the management of the system depends on prompt and timely action not only for detection of deviations and non conformity with provisions and recorded conditions but also on conclusion of action to restore and ensure proper working of the system. The norms and procedure involved in the operation of the system has connotation of legality indicating that it is to achieve precision of legal nature. However in complex structure of the system and administrative organization considerable time is allocated for many procedures like issuance of plus-minus memos, mutations for transfer of rights in land, final action on unauthorized uses, occupancies and encroachments. It is prone to consume even more time. The matter is complicated by division of the work and record between survey and revenue department, areas within and outside village site. It could lead to overlapping and duplication of work resulting in omissions, no action and
wastages of efforts. Detailed acquaintance and information essential for efficient functioning could be difficult due to periodical, regular and frequent transfers of the personnel's. Higher officials are saddled with many subject likes scarcity, flood, rehabilitation relief, elections, planning, development and many others as front runner of the state administration. Further large number of small parcels may yield insignificant revenue. This realization and importance of other work could change priorities of the concerned personnel. Therefore it could be observed that the system is prone to malfunctioning that could become a burden as legacy of adapted past model as against reliance on it for stability of settled society.

Important thing is that the system does not reflect the concern for varied resources of the land. The focus of the design of the system is oriented towards assessment of land revenue, its collection and accounting. It does not exhibit the concern for the varied effect of the system on economy, polity and the society. It has hampered the ability of the system to anchor other activities of the government and role of the land revenue organisation as the forerunner of the government organisation and its activities. Moreover emphasis on assessment and collection of land revenue could generate only 1 percent of the tax revenue of the government. Inability of L.R.S. to generate more revenue and above mentioned lacunas could result in neglection of working of the land revenue system.

References

5. Bombay Land Revenue Court, 1881