

PART III.

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LOCAL RATES.

## PART III.—LOCAL RATES.

## Chapter I.—The Assam Local Rates Regulation, 1879.

Whereas it is expedient to provide, in the territories under the administration of the Chief Commissioner of Assam, for the levy on land of rates to be applied to defray the expenditure incurred, and to be incurred, for the relief and prevention of famine, and to local purposes; it is hereby enacted as follows :

1. This Regulation may be called "The Assam Local Rates Regulation, 1879."

It extends only to the territories administered by the Chief Commissioner of Assam ;

and it shall come into force in such districts, or such parts thereof, and on such dates, as the Chief Commissioner may, by notification in the *Assam Gazette*, from time to time direct.

2. In this Regulation—

- (1) "Land" means land, whether covered with water or not which is, or in the absence of some express exemption would be assessable to land revenue.
- (2) "Landholder," in the case of land assessed to land revenue, means any person responsible for the payment of the revenue assessed on such land and, in the case of land not so assessed, any person who, if such land were assessed to land revenue, would be responsible for the payment of the revenue assessed thereon.
- (3) "Tenant" means any person holding land from a landholder and liable to pay or deliver rent therefor.
- (4) "The permanently-settled portion of Sylhet" means the whole of that district, except the Jaintia parganas; and the "permanently-settled portion of Goalpara" means the whole of that district except the Bhutan Duars.

Preamble.

Short title.

Local extent.

Commencement.

Interpretation clause "Land."

"Landholder."

"Tenant."

"The permanently-settled portion of Sylhet," "The permanently-settled portion of Goalpara."

“Annual value.”

(5) “Annual value” used in respect of any land means the following (that is to say) :—

- (a) where such land is liable to be periodically resettled at full rates,—the land revenue for the time being assessed on such land ;
- (b) where such land is situate in any place other than the permanently-settled portions of Sylhet and Goalpara and the land revenue of such land has been wholly or in part released, compounded for, redeemed, or assigned,—twice the land revenue which at the current rates of the district for temporarily-settled estates would be assessable on the cultivated portion of such land, less by any reduced revenue payable thereon ;
- (c) where such land has been permanently-settled and is assessed to land revenue,—two rupees for each acre of such land ;
- (d) where such land is situated in the permanently-settled portions of Sylhet and Goalpara and the land revenue on such land has been permanently released, compounded for, redeemed, or assigned,—two rupees for each acre of such land, together with a sum for each such acre equal to the average rate of incidence per acre of the land revenue assessed on the recorded area of the permanently-settled land within the same pargana :

Provided that when any land to be valued under sub-clause (c) or sub-clause (d) exceeds four hundred acres in area, or is assessed to land revenue at not less than one hundred rupees, and any portion of such land has not been cultivated for three years, the annual value of such portion shall not be deemed to exceed the annual profits derived by the landholder from the same :

Provided also that when any land has been acquired under a grant or lease made in accordance with any rules issued by, or under the authority of, Government for the grant or lease of waste lands for the cultivation of tea, coffee or cinchona, the annual value shall be ascertained in the following way (that is to say) :—

If the grant or lease has been made under the rules for the lease of waste lands in force at the date of the passing of

After section 3 of the Assam Local Rates Regulation, 1879, at page 119 of the Assam Land Revenue Manual, 1921 (fourth edition), and at page 129 of the reprint of the same edition *insert* the following section:—

3A. In the case of land under tea cultivation an additional sum shall be levied at a rate which when added to the rate levied under section 3 shall bring the total of the local rate on such land to eight annas an acre. The proceeds of such additional rate shall be credited to a Road Fund to be administered under the orders of the Local Government for the improvement of the road communications in the districts from which such rate is levied.

[*Added by Act VI of 1926—The Assam Local Rates and Local Self-Government (Amendment) Act, 1926, coming into force on 1st April 1927.*]

this Regulation, the revenue payable under the conditions of the grant or lease shall be deemed to be the annual value of such land ;

If the grant or lease has been made under any other rules previously in force for the grant or lease of waste lands, it shall be ascertained what would have been the revenue payable at the time of assessment if at the date of making the grant or lease the rules now in force for the grant or lease of waste lands had been in force and such revenue shall be deemed to be the annual value of such land ;

Or in either of the above cases, if the landholder prefers it, the land actually under cultivation within the boundaries of the area granted or leased during the year previous to the assessment of rates under this Regulation shall be assessed as if it were land paying full rates of land revenue, and such assessment shall be deemed to be the annual value for the purposes of this Regulation.

This proviso shall not apply to land sold under any rules issued by, or with the authority of, Government for the sale of waste lands revenue free or to any lands leased under any rules for the lease of waste lands of which the revenue payable under the lease has been subsequently commuted, redeemed, or compounded for.

3. All land shall be liable to the payment of such rate in addition to the land revenue and local cesses (if any) assessed thereon, as the Chief Commissioner from time to time directs, not exceeding one anna four pies for every rupee of the annual value of such land. Rates assessable.

4. When a rate is imposed on any land under this Regulation, any cess now leviable on such land for any of the purposes mentioned in section 12 shall cease to be levied on such land ; or if such cess be maintained, a corresponding diminution shall be made in such rate. Effect of imposition of land rate on cess now leviable.

5. All sums due on account of a rate imposed on any land under this Regulation shall be payable by the landholder and shall be recoverable as if they were arrears of land revenue due on such land. Recovery of rate.

When such land is held by two or more landholders such landholders shall be jointly and severally liable for such sums.

*Explanation.*—Sums recoverable under this section in districts where Bengal Act No. VII of 1868\* is in force are

\* Repealed by the Land and Revenue Regulation, 1886.

recoverable not only in the mode in which demands as defined in that Act are recoverable, but also in any other mode in which land revenue is recoverable.

**Powers of Chief Commissioner.** 6. The Chief Commissioner may from time to time by notification in the *Assam Gazette*—

- (a) appoint officers to assess and collect any rate under this Regulation, and make rules for the guidance of such officers in assessing or collecting such rate;
- (b) prescribe by what instalments and at what time such rate shall be payable; and
- (c) exempt any land from liability to pay the whole or any part of such rate.

**Landholders required to furnish information.**

7. All landholders shall, on the requisition of any officer appointed under the preceding section to assess and collect a rate, furnish such information as they may be called upon by him to supply regarding the area and class of the land held by them, the extent of such land under cultivation, and the crops grown, and all other information necessary to enable him to determine the annual value of such land as defined in section 2.

In case of default or refusal to supply such information when required, or if the officer appointed as aforesaid has reason to doubt the correctness of the information supplied, such officer may, personally or by means of his subordinates, carry out any inquiry on the land which may be necessary and make any surveys which he may deem essential to the obtaining of such information; and the cost of such inquiry and surveys shall be borne by the landholder in all cases of default or refusal, and, when such inquiry is undertaken in consequence of doubt as to the correctness of the information rendered, if the inquiry and survey made show the information supplied to have been incorrect.

**Appeals.**

8. An appeal from the order of any officer appointed under section 6 to assess or collect a rate shall lie to the Chief Commissioner or to such person as the Chief Commissioner may appoint in this behalf.

The order passed on any such appeal by the Chief Commissioner, or the person so appointed, shall be final.

**Limitation of such appeals.**

9. The period of limitation for an appeal under section 8 shall be thirty days from the date of the order appealed against.

In computing such period, and in all respects not herein specified, the limitation of such appeals shall be governed by the *Indian Limitation Act, 1877*.\*

10. When in the course of any assessment under this Regulation any landholder claims to have the annual value of any land held by him limited in the manner prescribed by the first proviso to the fifth clause of section 2, the cost of any measurement or local enquiry necessary for the determination of such claims shall be borne by such landholder, and the amount thereof may be recovered from him as if it were an arrear of revenue due in respect of such land.

Costs of assessment recoverable from landholders in certain cases.

†11—16. \* \* \*

Rates to be carried to General Fund.

17. When a rate is levied under this Regulation from a landholder in respect of any land under sub-clause (a), (b), (c), or (d) of clause (5) of section 2, and such land is held by a tenant of such landholder at a rent less than the aggregate of the annual value of such land and the revenue (if any) payable in respect of the same, such landholder may realise from such tenant a part of such rate bearing to the whole of such rate the same ratio as the excess of such aggregate above such rent bears to the annual value.

Power to recover share of rate from tenant.

### Illustrations.

(a) A is the holder of lands of the description mentioned in sub-clause (a) of clause (5) of section 2, of which the land revenue is Rs. 100. The annual value is therefore Rs. 100, and the rate at one anna per rupee would be Rs. 6-4. The land is held by a tenant, B, at a rent of Rs. 150. Then  $100 : (200 - 150) = 50 : :$  Rs. 6-4 : Rs. 3-2. A may realise Rs. 3-2 from B.

(b) A is the holder of land of the description mentioned in sub-clause (b) of clause (5) of section 2 on which the land revenue payable is Rs. 50 and on which the full land revenue at current rates would be Rs. 100. The annual value is therefore Rs. 150, and the rate at one anna per rupee would be

\* Now Act IX of 1908, which repealed the Act of 1877.

† Sections 11—16 repealed by section 98 of the Assam Local Self-Government Act, II of 1915, within the areas in which the said Act is in force. Under section 23 (2) (b) of that Act, the proceeds of all local rates realised under the Local Rates Regulation are to be placed to the Local Fund constituted under section 23(1) of the said Act.

Rs. 9-6. The land is held by a tenant, *B*, at a rent of Rs. 150. Then Rs. 150 : (200—150) = 50 : : Rs. 9-6 : Rs. 3-2. *A* may realise Rs. 3-2 from *B*.

(c) *A* is the holder of one hundred acres of land of the description mentioned in sub-clause (c) of clause (5) of section 2. The annual value of such land is therefore Rs. 200, and the rate at one anna per rupee would be Rs. 12-8. The revenue assessed on the land is Rs. 50. The land is held by a tenant, *B*, at a rent of Rs. 100. Then Rs. 200 : (250—100) = 150 : : Rs. 12-8 : Rs. 9-6. *A* may realise Rs. 9-6 from *B*.

(d) *A* is the holder of one hundred acres of land of the description mentioned in sub-clause (d) of clause (5) of section 2. The average rate of incidence per acre of the land revenue in other permanently-settled land in the same pargana is eight annas. The annual value of such land is therefore Rs. 250, and the rate at one anna per rupee would be Rs. 15-10. The land is held by a tenant, *B*, at a rent of Rs. 125. Then 250 : (250—125) = 125 : : Rs. 15-10 : Rs. 7-13. *A* may realise Rs. 7-13 from *B*.

18. Suits for the recovery from co-sharers, tenants, or others of any sum on account of a rate imposed on any land under this Regulation, and suits on account of illegal exaction of such rate (a)—or for the settlement of accounts of such rates,—(a)\* shall be cognisable by the Courts which under the law for the time being in force have cognisance of suits for rent due on such land, and by no other Courts.

\* (a)—(a) added by Act V of 1897.



## Chapter II.—Rules under Section 6\* of the Regulation for the district of Sylhet and Goalpara.

1. The Deputy Commissioner for the time being is appointed to assess and collect the rate. Assessment agency.

2. There are four classes of holdings to be assessed— Classes of holdings.

(a) Permanently-settled estates.

(b) Temporarily-settled estates other than waste land grants.

(c) Revenue-free estates.

(d) Waste land grants.

3.† Permanently-settled estates shall ordinarily be assessed as follows :—Their area shall be calculated from the estate and village Survey Registers, the number of acres of area (fractions of acres being omitted) shall be multiplied by two, and the result will show in rupees the valuation on which assessment is to be made. In the case of estates the area of which exceeds 400 acres or the annual land revenue of which is not less than Rs. 100, a notice shall be served on the landholder to file within a specified period a schedule showing the cultivated area, the assets of the uncultivated portion of the estate, and any other information which the Deputy Commissioner may require. Permanently-settled estates.

This schedule should be certified as correct by the landholder or by an agent duly authorised on his behalf.

If the schedule be accepted as correct by the Deputy Commissioner, the annual value of the estate in rupees shall be taken to be the number of cultivated acres multiplied by two added to the assets of the uncultivated portion.

If the schedule be not accepted by the Deputy Commissioner as correct, or be not filed within the period specified in the notice, the cultivated area and assets shall be ascertained by a survey and local enquiry: provided that if in any case the landholder does not desire that a survey and

\* Notification No 101G., dated the 22nd April 1882.

† Rule as amended by Notification No. 613C., dated the 31st October 1905.

local enquiry should be held, the annual value of the estate may be calculated as provided in section 2 (5) (c) of the Regulation.

In the foregoing rule "landholder" means all the sharers in an estate.

The rate assessed upon any estate shall be divided between separate accounts in the following manner:—If the share for which the separate account has been opened is a share of an estate held in commonalty, then the rate assessed on the separate account shall be in the same proportion as the land revenue. If the share consists of lands held in severalty, then the rate assessed on the separate account shall be in the same proportion as the land.

Where the area of lands covered by the different separate accounts exceeds the surveyed area of the whole *mahal*, the separate accounts will be assessed on the area on which separate accounts were taken out. The area of the remainder of the *mahal* will be taken to bear the same proportion to the surveyed area as the remaining land revenue to the original land revenue.

Temporarily-settled estates other than waste land grants.

4. Temporarily-settled estates other than waste land grants shall be assessed as follows:—Their revenue shall be extracted from the Tauzi Register, and the assessment shall be made on the number of rupees of land revenue, fractions not exceeding half-a-rupee being neglected, and fractions equal to or exceeding half-a-rupee being counted as one rupee.

Revenue-free estates.

5. Revenue-free estates shall be assessed as follows:—Their area shall be calculated from the estate and village Survey Registers. The number of acres of area (fractions of area being omitted) shall be multiplied by two (A). The incidence of the land revenue on the permanently-settled part of the pargana shall be found by dividing the land revenue assessed thereon by the area assessed as recorded in the Survey Registers. The incidence so found shall be multiplied by the number of acres calculated as above (fractions of acres being omitted) (B). The results (A) and (B) shall be added together, and the the total (fractions of rupees being omitted) shall be the number of rupees on which assessment is to be made.

6. The waste land grants in this district are—

Waste land  
grants.

- (1) Fee-simple.
- (2) Old Assam Rules.
- (3) Special terms.
- (4) New Assam Rules, 1876.
- (5) Modified ilam.

(5) will be treated as temporarily-settled estates, and will be added to the temporarily-settled assessment list.

(1) will be treated as revenue-free grants, and will be added to the revenue-free grant assessment list.

In the case of (2), (3), (4), notices shall be served asking the owners to choose within a month whether they will pay on the land revenue of the year of assessment calculated as provided in the second proviso to clause 5, section 2 of the Regulation, or on the area actually cultivated during the year preceding the year of assessment, valued at Rs. 3 per acre.

On receipt of the Returns to the said notice the grants contained in the list shall be assessed in accordance with the said Returns. In default of Returns being made within one month, assessment shall be made upon the first of the two alternative principles set forth above.

7. When the assessment lists have been prepared, notice shall be served on the holder of each holding assessed in the form annexed, informing him of the amount assessed upon his holding and of the latest date on which payment of the said amount will be received. The notice shall be served—

Notice of  
assessment.

- (a) on the holders of revenue-paying holdings ordinarily by endorsement on the receipt for land revenue;
- (b) on the holders of revenue-free holding by service in the manner prescribed by section 5, *Act VII (B.C.) of 1868*.\*

#### NOTICE TO THE PROPRIETORS OF ESTATES.

Pargana.  
Number.  
Name.  
Area.  
Annual value.  
Sadr jama.  
Annual tax.

\* Repealed by the Assam Land and Revenue Regulation, 1886.

Whereas, in accordance with the provisions of the Assam Local Rates Regulation, 1879, the Government of Assam have notified that for the year (B.S.) and for every year until further orders a rate of for every rupee of the annual value of all estates calculated in accordance with section 2 of the said Regulation, shall be levied in the *zila* of ;

Therefore notice is hereby given to you that for the year and for every year until further orders the sum of Rs. has been assessed upon your estate, and must be paid by you on or before (B.S.) corresponding to

(A.D.). If the said sum of Rs. or any part thereof remains unpaid on the said it or such part as remains unpaid may be recovered by sale of your estate or by any other process provided by law for the recovery of arrears of land revenue.

*Kist* dates.

8. Cancelled.

Exemption of certain revenue-free estates.

9. Revenue-free estates which were not separately surveyed at the Revenue Survey are exempted from liability to assessment to the rate.

Application of these rules to Goalpara.

10. The above rules for the guidance of officers in assessing to local rate permanently-settled estates in the district of Sylhet shall also apply to estates of this class in the district of Goalpara. \*

### Chapter III.—Rules regarding the form of Notice and Register of Local Rates in the Assam Valley.

11. It will not be necessary to issue detailed notices to each raiyat. A printed notice should issue to each mauzadar directing him to collect the rate. Detailed notices unnecessary.

12. In the case of *nisf-khirajdars*, *lakhirajdars*, holders of fee-simple grants, and of tea leases, separate notices will be needed. Whereas in the case of holders of fee-simple and *lakhiraj* estates, and in some instances *nisf-khiraj* estates, the area under cultivation is not already ascertainable from the office records, it will be necessary to issue a preliminary notice\* for the purpose of ascertaining the area under cultivation. As soon as this information is obtained, a second notice† should issue to the holder of the estate, with the details of the estate and the rating filled in. Except in the case of waste land grants, etc.

In the case of holders of waste land leases, a notice in Form No. 5 of Assam Schedule XXVIII will have to issue.

The returns submitted by *nisf-khirajdars* and others showing the area under cultivation should be tested by the district staff from time to time as opportunity offers.

13. As regards the registers to be maintained, the addition of another column in the *jamabandi* will be sufficient in the case of ordinary revenue-paying estates. For other estates (*nisf-khiraj*, *lakhiraj*, fee-simple, and waste land leases) a register should be maintained in Form No. 64A, and a register of local rate realisations must be kept in Form No. 9 of Assam Schedule XXVIII. ‡ Register of local rates.

\* The form is printed in English and Assamese as No. 2 of Assam Schedule XXVIII.

† The form is printed in English and Assamese as No. 4 of Assam Schedule XXVIII.

‡ This form was revised by Circular No. 16G., dated the 15th April 1896.

## Chapter IV.—Dates of Collection of Local Rates.

Cachar.

14. In the district of Cachar, local rates shall be paid on the same dates and by the same instalments as have been fixed for land revenue payments by the rules issued under Chapter V of the Assam Land and Revenue Regulation, *viz.*—

All estates paying land revenue Rs. 10 and above, three instalments, *viz.*, one-fourth on 1st August, one-fourth on 1st November and half on 1st March. All estates paying less than Rs. 10, one instalment on dates from 1st to 6th March inclusive.

All revenue-free estates shall pay in one instalment on dates from 1st to 7th March.

Sylhet.

15. In the district of Sylhet local rates shall be paid on the same dates and by the same instalments as have been fixed for land revenue payments by the rules made under Chapter V of the Assam Land Revenue Regulation, *viz.* :—

### *In the Jaintia Parganas.*

All estates and separate accounts paying Rs. 50 and above land revenue, in two instalments, *viz.*, five annas in September and eleven annas in April and May. All estates and separate accounts paying less than Rs. 50 land revenue and all *revenue-free* estates, in one instalment in April and May.

### *In the other Parganas and Zilas.*

All estates and separate accounts paying more than Rs. 50 land revenue, in two instalments, five annas in September and eleven annas in April and May. All estates and separate accounts paying Rs. 50 and under land revenue and all *revenue-free estates*, in one instalment in April and May.

Permanent-  
ly-settled  
estate of  
Goalpara,

16. In the permanently-settled tracts of the Goalpara district local rates shall be paid as follows :—

All estates (whether revenue-paying or revenue-free) assessed to more than Rs. 50 on account of local rates shall pay the same in two instalments, *viz.*, 5 annas on 30th September and 11 annas on 15th January, and all estates assessed to Rs. 50 and less than Rs. 50 on account of local rates shall pay the whole amount in one instalment on 30th September.

17. In the Assam Valley (excluding the permanently-settled tracts) local rates shall be paid on the same dates and by the same instalments as have been fixed for land revenue payments by the rules under Chapter V of the Assam Land and Revenue Regulation, viz.:—

Assam Valley, excluding permanently settled estates in Goalpara.

*Regular settlement.*—In villages which pay their land revenue, or a considerable portion of their land revenue, by the production and sale of mustard, or pulse (*matikalai*), one instalments on the 15th March; in other village two instalments viz., three-fifths on the 15th January and two-fifths on the 15th February.

*Supplementary settlement.*—One instalment on the 15th March.

Local rate is payable to the tahsildar or mauzadar in whose jurisdiction the estate is situate if the estate is not amalgamated with the mauza in which situate, the local rate is payable direct to the treasury.

All *revenue-free* estates shall pay in one instalment on dates from 15th January to 15th March.

Local rate is due from mauzadars one month after the instalments, as prescribed above, become due, provided that a mauzadar shall not be pressed before the 1st May to make good balances uncollected by him. At the discretion of the Deputy Commissioner the period of grace may be extended to the 31st May.

18. In the plains portion of the Garo Hills district local rates shall be paid as follows:—

Plains portion of the Garo Hills.

- (a) In the permanently-settled tracts, all estates (whether revenue-paying or revenue free) assessed to more than Rs. 50 on account of local rates shall pay the same in two instalments, viz., five annas on the 30th September and eleven annas on the 15th January, and all estates assessed to Rs. 50 or less shall pay the whole amount in one instalment on the 30th September.
- (b) In the temporarily-settled tracts, all estates under "regular settlement" shall pay three-fifths of the local rates on the 15th December and two-fifths on the 15th February and all estates under "supplementary settlement" the whole amount in one instalment on the 15th February.
- (c) The local rates for the Mechpara B Mahal in the plains portion of the Garo Hills district shall be paid in one instalment on or before the 31st March in each year.

It is the duty of the Secretary of the Army to see that the laws of the United States are faithfully executed, and that the public interest is promoted in the management of the Army.

The Secretary of the Army is authorized to issue orders and regulations for the government of the Army, and to see that they are faithfully executed.

The Secretary of the Army is also authorized to receive and disburse the money appropriated for the Army, and to see that it is properly accounted for.

The Secretary of the Army is further authorized to appoint and remove officers and non-commissioned officers, and to see that they are properly promoted and punished.

The Secretary of the Army is also authorized to purchase and dispose of the property of the Army, and to see that it is properly accounted for.

The Secretary of the Army is further authorized to receive and disburse the money appropriated for the Army, and to see that it is properly accounted for.

The Secretary of the Army is also authorized to appoint and remove officers and non-commissioned officers, and to see that they are properly promoted and punished.



PART IV.

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EXECUTIVE INSTRUCTIONS.



## PART IV.—EXECUTIVE INSTRUCTIONS.

## Mauza and Village Officers,

*Mauzadars.*

Mauzadars shall be appointed and dismissed by the Deputy Commissioner subject to the Commissioner's approval in either case. A mauzadar may, however, be suspended by the Deputy Commissioner on his own authority. Notice of suspension shall ordinarily be served on the mauzadar by an officer of the status of "revenue officer" who shall take over all books and papers of the mauza and any collected revenue at that time in the mauzadar's hands. The fact of a mauzadar's suspension shall immediately be communicated to the raiyats of the mauza by beat of drum at the nearest hât or in any other convenient manner, and shall be reported to the Commissioner without delay. Mauzadars shall be suspended by Deputy Commissioners only in cases in which it seems likely that their dismissal must follow.

Appoint-  
ment and  
dismissal.

2. In make appointments the following principles shall be observed as far as possible:—

Principles  
in making  
appoint-  
ments.

(i) Mauzas inhabited by such indigenous races as Cacharis and Mikirs shall be committed to a mauzadar who himself belongs to the indigenous population.

(ii) Subject to such changes as may be required in order to give effect gradually to the foregoing principle, a mauzadar's successor shall ordinarily be selected from amongst the members of his family—including relations on the female side if no qualified heir is available on the male side. If an heir, otherwise suitable, is a minor the post may be kept open for him for a period not exceeding three years, an agent being appointed, provided that the Deputy Commissioner is satisfied that the minor is doing his best to qualify himself for the appointment. But the family of a mauzadar who is dismissed for misconduct loses its hereditary claims.

- (iii) When it is necessary to appoint as mauzadar a man who has no family claims to the post, he shall as a rule be selected from a family which is resident in the mauza.
- (iv) It is essential that a person who is selected for appointment as mauzadar should be a man who inspires confidence both by his character and by his financial stability.
- (v) Qualifications for appointment to the post of mauzadar will include a fair vernacular education, such as is required for the keeping of the mauzadari accounts. It is desirable that the education should have extended to the middle vernacular standard. Further, other things being equal, preference shall be given to candidates who have higher educational qualifications such as those connoted by matriculation or higher passes.

Residence.

3. A mauzadar shall permanently reside in his mauza with his family, but in exceptional cases he may be allowed to reside outside his mauza with the Commissioner's permission.

Criminal prosecution.

4. The criminal prosecution of a mauzadar shall require the Commissioner's sanction, and in applying for such sanction the Deputy Commissioner shall forward the opinion of his Government Pleader. In exceptional cases the Deputy Commissioner may impose an executive fine upon a mauzadar of an amount not exceeding Rs. 200. But such punishments shall very rarely be inflicted.

Security.

5. In the absence of orders to the contrary a mauzadar shall furnish security for a quarter of the amount realised through him as land revenue and local rate. But with the sanction of the Commissioner, the proportion to be covered by security may be raised to a half or may be reduced, or, in the case of mauzadars of respectability and standing, the taking of security may be dispensed with altogether. Deputy Commissioners should have no hesitation in moving the Commissioner to reduce the amount of security in each particular case in which it is considered that such reduction can be made without risk of loss to Government. The Deputy Commissioner is responsible for the careful test each year of the security furnished.

Public servant.

6. A mauzadar is a public servant whose primary duty is to collect land revenue and other Government dues with the collection of which he is entrusted.