CHAPTER IX.

GENERAL ADMINISTRATION.

Sirkar Champaran was the proprietary right of the Bettiah Raj from the middle of the seventeenth century, when it was acquired by a successful military adventurer, Raja Ugra Sen Singh. direct successors ruled up to two years before the Diwani Grant, but the last of them having died without any male issue, was succeeded by his daughter's son, Raja Jugal Keshwar Singh, who was on the gaddi in 1766. He, however, fell into arrears of revenue and in the words of the judges of the Diwani Adalat, he "rebelled and fought with the forces of the British Government, was defeated and fled to Bundelkhand for safety and his Rajgi was seized upon and brought under the direct management of the Company. But the Company found its revenue grew less and less". The Final Report of the Survey and Settlement Operations (1900) by C. J. Stevenson-Moore, mentions: "In May 1771, the Patna Council, by conciliatory overtures to Jugal Keshwar Singh, persuaded him to return to the Company's territories and this Council in the following June made a partition of the Sirkar, giving the parganas of Majhawa and Semraon to him, and those of Mehsi and Babra to Shrikishan and Abdhut Singh, the grandson of Gaj Singh, for their support. arrangement was sanctioned by Government and malikana was paid to Jugal Keshwar and after his death in 1784, to his son, Bir Keshwar Singh on the one side, and to Shrikishan and Abdhut on the other, until the formation of the Decennial Settlement".

During the early years of British administration in Sarkar Saran, this Sirkar comprised both the present districts of Saran and Champaran. From the year 1837 there used to be a Magistrate stationed at Motihari which is now the headquarters of Champaran district. In 1866, Saran was formed into a district separate from Champaran which was given the status of a district. Quite early, it was realised that the location of the courts at Saran was rather inconvenient for the people of Champaran. A letter from the Commissioner, dated the 5th April, 1830, mentioned that "the cultivating classes in Champaran were rather unprotected and that there was required some permanent arrangement for enabling the people to obtain redress of their grievances". The Commissioner further remarked in the same letter that "a court so incommodiously situated with respect to Champaran as that of Saran is, in effect denies justice to all the poorer classes of that district".* His recommendation was that "to extend effectual relief to this part of the country, however, it will be necessary to have a Joint Magistrate and Sub-Collector stationed in the neighbourhood of Bettiah. expense of such an establishment will no doubt be considerable, but

^{*} Quoted in the book 'Sarkar Saran' by Shri P. C. Roy Choudhury (Gazetteers' Revision Section, Bihar).

that will probably be nearly met by the Stamp Revenue which will be derived from the establishment of a court in that part of the country. Be this, however, as it may, protection is due to the people and the Government will, I doubt not, be disposed to afford it on the circumstances represented by the Collector being brought to its notice". In reply to this the Sadar Board of Revenue on the 16th April, 1830, informed in their letter no. 32, that the Commissioner should first consult with the Judge of the district and then make a reference to Government in the Judicial Department. Champaran was ultimately created a separate district in 1866. It took a long time to come to a firm decision although the necessity of the move was realised much earlier.

The administrative problems in the early years of the British administration in this area were many. It was mainly concerned with maintenance of law and order. The administrator in Champaran district had to devote himself to restore peace and order in the area. Frequent raids from Nepal, portion of which formed the border line of the district, frequent boundary disputes, and general insecurity of the people, all added to the manifold duty of the Magistrate and Collector of Sarkar Saran. "In that period of extreme lawlessness and confusion, it was not possible to have the administrative authority delegated to several persons or decentralised and perforce had to be concentrated in one person".*

Administrative changes which were much more frequent in the times of early British occupation and gradually lesser afterwards, have been extensively referred to in the chapter on General Administration of the Saran District Gazetteer. As the present districts of Saran and Champaran formed one district till 1866, a detailed description for that period has not been given here.

JUDGESHIP AND MAGISTRACY.

A Brief Historical Sketch.

In 1866, Champaran got a separate status as a district, independent of Saran. The district is divided into two subdivisions, Sadar and Bettiah, with the district headquarters at Motihari. In 1837, a Magistrate was stationed at Motihari. In 1852, the Bettiah subdivision was established with headquarters at Bettiah. This district was under the jurisdiction of the District and Sessions Judge of Saran with headquarters at Chapra till 1906, when it was placed under the jurisdiction of the District and Sessions Judge of Muzaffarpur with headquarters at Muzaffarpur.

When the East India Company first acquired possession of Champaran, a Munsiff's Court was for a time located at Mehsi,

^{*} Quoted in 'Sarkar Saran' by Shri P. C. Roy Choudhury (Gazetteers' Revision Section, Bihar).

which is said to have been the Sadar or Chief Civil Station in Champaran. The remains of the Court buildings, Jail and of some European bungalows still exist there. It also appears that there was a Munsiff's Court at Dhaka, because in the District Judge's Record Room at Motihari, there is a record of T. S. no. 52 of 1831 which refers to the Court of Munsiff of Dhaka. From 1832 there is a Munsiff's Court functioning at Motihari, which was designated as Munsiff of Champaran. In the District Judge's Record Room, the oldest record found is that of R. S. no. 42 of 1832 in the Court of Munsiff of Champaran. The Court of the Munsiff of Bettiah was established in October, 1918. Mr. Ananta Nath Mitra, who was Munsiff at Motihari was appointed as the first Munsiff at Bettiah. A temporary Court of the Sub-Judge was established at Motihari on 6th June 1921. Mr. Nut Bihari Chatterjee was the first Sub-Judge at Motihari. This Court became permanent from January, 1925, but it continued to be under the District and Sessions Judge of Muzaffarpur and the Sub-Judge could only hear appeals from the judgments of the Munsiff of Motihari and Bettiah up to the value of Rs. 500 and appeals above this value were filed before the District Judge of Muzaffarpur. A separate Court of the District and Sessions Judge of Champaran was established with effect from 1st June 1945, and Khan Bahadur Md. Ibrahim was the first District and Sessions Judge of Champaran with headquarters at Motihari.

Since the creation of this Judgeship, the people of Champaran have been greatly benefited as now they have not to go to Muzaffarpur for their cases. There has been an increase in civil litigation. There is one Sessions Court presided over by the District and Sessions Judge, who hears sessions cases, criminal appeals and criminal revisions. The District Judge hears also civil appeals from the decisions of the Munsiffs and Subordinate Judges up to the value of Rs. 5,000, extended even up to Rs. 10,000 recently.

A Court of the Subordinate Judge is vested with unlimited civil pecuniary jurisdiction. He is also vested with the powers of an Assistant Sessions Judge and empowered to pass sentence up to ten years. He is also to hear criminal appeals from the decision of second and third class Magistrates. He is also vested with Small Cause Court and Civil Appellate powers. He is empowered to hear appeals preferred against the decision of the Munsiff, which are transferred to his file by the District Judge. One permanent Munsiff is stationed at Motihari and one at Bettiah who try cases up to the value of Rs. 4,000. They are vested with Small Cause Court powers up to Rs. 250. Statements showing the number of cases of different types instituted and tried have been given in the chapter on 'Law, Order and Justice'.

Besides the permanent Courts, additional Courts are arranged when there is a congestion of civil suits and cases. At present one Additional Sub-Judge and two Additional Munsiffs are holding Courts at Motihari and one at Bettiah.

The idea of the Magistrate combining both executive and judicial functions has been unpopular since many decades. In the earlier years the annual sessions of the Indian National Congress also used to condemn this.

From the 1st of July, 1957, there has been separation of the Executive and Judicial functions in the district and Judicial Magistrates and Munsiff-Magistrates have been placed under the control of the District and Sessions Judge. They try all the criminal cases under the Indian Penal Code and the matters under the Criminal Procedure Code continue to be dealt with by the Magistrates on the executive side. At present (July, 1958), one Munsiff-Magistrate and four Judicial Magistrates including one Honorary Magistrate with first class powers are functioning at Motihari and one Munsiff-Magistrate and two Judicial Magistrates at Bettiah. Moreover two more Judicial Magistrates have been posted at Motihari, who will take up their assignment very soon. Besides, there is Honorary Magistrate one each at Motihari and Bettiah. The criminal file of the District and Sessions Judge is very heavy at present (1958) inasmuch as 2,378 criminal cases are pending in the Courts of the Munsiff and Judicial Magistrates at Motihari and Bettiah. There are at present (1958) 62 Sessions Cases, 57 Criminal Appeals and 24 Criminal Motions pending in the Courts of Sessions.

DISTRICT MAGISTRATE AND HIS OFFICE.

The District Magistrate from the very beginning of the present set-up of the administration in the district and from the days of British rule was treated as the very pivot of the set-up. At first a promoted 'writer', later a covenanted hand and then a member of the Indian Civil Service or the Provincial Civil Service, the District Magistrate who was also the Collector was the officer who counted There was a time when the District Magistrate not only looked after the general administration, law and order but also the post offices and the hospitals. For a long time he was the Chairman of the District Board and looked after the roads, rural sanitation, health, village education and arboriculture. He was, at one time, the Superintendent of Police as well. With the growing complexity of administration there have been ramifications and special officers for some of the administrative departments. Thus the District Magistrate came to be helped by a gazetted Superintendent of Excise for the administration of Excise affairs, a Superintendent of Police for running the police administration, a District Sub-Registrar for the registration of documents, a Superintendent of Jail for the day-to-day jail administration, a Civil Surgeon for the medical department, etc. He was given a number of gazetted officers who were magistrates of various ranks for manning the steel frame of the administration. They were also Revenue Officers and as such designated as Deputy Collectors. These officers used to be vested with magisterial and revenue powers by publication of notifications in the Official Gazette.

Even with the creation of posts for high-powered officers like the Superintendent of Police or the Subdivisional Officers in charge of subdivisions, to whom considerable devolution of powers was made, the overall administrative supervision and responsibility remained with the District Magistrate. It was the District Magistrate who was the invariable link with the capital and other parts of the State. He was to implement the State policy in every branch in the district. He was accountable to the Government for bad administration. If there was a riot or a wave of lawlessness it was the District Magistrate who had to explain to his higher authorities and to see that normal conditions were restored. If there was an outbreak of cholera causing a heavy toll of human life or an epidemic of foot and mouth disease causing a heavy cattle mortality it was for the District Magistrate to look for the cause and to do the needful. Quelling of communal disturbances combined with distribution of prizes in schools at a remote corner of his district commonly occupied the District Magistrate's programme. This multifarious work of the District Magistrate went on multiplying but the District Magistrate's office known as the Collectorate retained almost the same pattern as had been evolved when the work was much less and there was more of executive work for the District Magistrate and Collector and his staff.

Another duty of the District Magistrate was to hear criminal cases and to decide them. Usually the District Magistrate heard appeals from the second and third class Magistrates and the revenue appeals. He could also try important original cases, both criminal and revenue. When work multiplied the District Magistrate's original criminal or revenue work had to be given up and the criminal appellate work was delegated to a Senior Deputy Magistrate who was vested with appellate powers. But the appellate revenue work of the District Magistrate was soughe to be retained by most of the District Magistrates till 1950 or so.

With the development of public opinion the District Boards were made independent bodies but the District Magistrate had still certain responsibilities to see that the Board was functioning properly. Many of the District Officers' departments like Excise, Co-operative, Jails, etc., were made into separate departments at Secretariat level and the local officer at district level for that department was put under his departmental boss as well. Thus an Excise Superintendent had to work under the District Magistrate directly but he was also put under a Deputy Commissioner of Excise at the Division and the Commissioner of Excise at Government headquarters.

After Independence was achieved in 1947, the character of the administration has been undergoing a great change. Briefly, the

State has assumed the role of a Welfare State. More and more development work and multi-purpose projects were introduced. More agrarian reforms came in adding to the work of the District Magistrate. The District Magistrate's functions went on rapidly multiplying. A large number of District Councils for Education, Sanitation, Small Savings Drive, Irrigation, etc., came to be formed. The District Magistrate was invariably the head of all these District Councils. An example may be given. An accent was put on spreading private irrigation work and a large number of minor and medium irrigation projects were taken up within the district and the State Government put a large sum of money for this. The villagers had to bear a share of the expenditure. The people's share either in money or in kind as well as the completed work had to be checked by the District Officer or his Deputy. Particular emphasis was put on the implementation of the recently introduced ameliorative. The result was that the officers had to do a lot of field work. The changed set-up of agrarian laws culminated in the abolition of zamindaris by an Act in 1950. The zamindari abolition was a very big step, revolutionary in character as it did away with an institution over a century old that had dominated almost every aspect of rural life. There had been no Survey and Settlement Operation in Champaran district for several decades. The land records were not up-to-date. There was a certain amount of clash between the big zamindars of this district and the State and this created a problem to the Collector and his officers. All these changes necessitated addition to offices and every district was given an Additional Collector with a large staff. The subordinate staff was recruited hurriedly and mostly lacked revenue experience.

Side by side there was a change going on in the judicial function of the Magistrates. The judiciary has always been presided over by the District and Sessions Judge. Under him there were the Additional or Assistant Sessions Judges. Civil cases were decided by the District Judge, Additional Judges, Sub-Judges and the Munsiffs. But, in a way, it may be said that the Deputy Magistrates were Magistrates first (for maintenance of peace, law and order), Executive Officers second and Judicial courts last. They combined both judicial and executive functions. To give an example, the Subdivisional Officer had to receive police reports, control incidence of crime and he was expected to acquire an intimate knowledge of the trend of crime in his subdivision. He had to cultivate a workable knowledge.

When there was an apprehension of a breach of the peace he was expected to take preventive measures on the report of the police or suo moto and when the police gave a charge-sheet or wanted proceedings under any of the preventive sections, the self-same magistrate had to take action and probably keep the case in his own file or transfer to a court subordinate to him in the executive

functions. This was, no doubt, an anomalous position and the detachment which is expected of a judicial court was not always present. But it must be said to the very great credit of the magistrates that as a class they discharged their responsibilities satisfactorily. This was probably due partially to the character, integrity and the training of the magistrates and secondly because they were subordinate in their criminal powers to the District and Sessions Judge and ultimately to the High Court.

The move for the separation of judiciary and executive was quite appropriate and reflected the growing consciousness of the public that this anologous position should be ended. The experiment of separating the judiciary and the executive had started in some districts in the forties and at the beginning, some Munsiffs and Sub-Judges were given magisterial powers and cases which particularly involved the executive administration of the district used to be transferred to the Munsiff-Magistrates or Sub-Judge-Magistrates. For some years after 1948 in the same districts there were some Deputy Magistrates trying criminal cases and some Munsiff-Magistrates tried the same type of criminal cases. Later in the late fifties a few Magistrates were diverted fully to the judicial side in some districts. They are now known as the Judicial Magistrates and they are absolutely under the administrative control of the District Judge and the Patna High Court. Champaran district is one of those districts where a complete separation of the judiciary and executive has been done since 1957.

As is well known every district is divided into several units known as the subdivision. As mentioned elsewhere the subdivisions here are Sadar and Bettiah. The Subdivisional Officer is the executive head of the subdivision. His headquarters are within his subdivision. He holds in him the same type of functions and responsibilities as a District Magistrate but under the administrative control of the District Magistrate. The Subdivisional Magistrate is also a Deputy to the Collector in revenue matters. Thus the District Magistrate and Collector is at the administrative head of the district with his Deputies, firstly a number of Joint Magistrates, Assistant Magistrates, Deputy Magistrates and Deputy Collectors at the district headquarters and secondly the Subdivisional Officers and a number of officers at the subdivisions combining the magisterial and revenue work and he had the further assistance of officers in charge of specialised departments like Excise, Registration, Medical and Public Health, etc., at headquarters with their subordinates at the lower level. With the dwindling of the European members of the Indian Civil Service in 1947 by their wholesale retirement by the Government, there was a vacuum in the rank of the top and experienced officers. After Independence the Indian Civil Service was replaced by a service known as the Indian Administrative Service. This service was filled up by promotion from the

Provincial Civil Service, and recruitment from the market by selection and open competitive examinations.

As mentioned before the office of the District Magistrate known as the Collectorate had continued the same type of pattern from almost the beginning of the district administration under the British rule. A detailed study of the district and subdivisional offices which included the recommendations regarding the standard of staffing and the organisation to be adopted for the Collectorate and subdivisional offices was done in 1905 by a Committee known as the Slacke Committee. This Committee was set up to draw a comprehensive scheme for improving the position of the ministerial officers. The pattern that was set up followed the needs at that time. English Office in the Collectorate was the clearing house of the District Magistrate's administration and every letter went to the English Office and had to be treated in the various departments concerned but under the control of the English Office. Apart from the confidential section there were separate criminal and revenue departments and the Office Superintendent was at the head of the ministerial officers. Each of the departments in the Collectorate like English Office, Establishment, Nazarat, Tauji and Cess, Land Registration, Treasury, etc., was put under a Deputy or a Sub-Deputy Collector or an Assistant Magistrate or a Joint Magistrate who belonged to the Indian Civil Service. The Establishment was technically under a Deputy Collector and under him the head of the ministerial establishment, namely, the Office Superintendent ran this section.

It has to be remembered that practically every Deputy Magistrate and Deputy Collector at the district headquarters was burdened with criminal cases and other multifarious duties. The Revenue Departments under them did not receive as much attention as their importance indicated. Thus the Nazarat or the Tauji or Cess Section which deals with monetary transactions running to even lakhs of rupees in some months was left to a non-gazetted ministerial officer. The Magistrate in-charge could not devote much time to see to the day-to-day working of his department or to carry out the instructions. He had hardly tirue to see what he was signing. sort of lack of attention had its repercussions. The Manuals or Codes for the various departments were compiled decades before and laid down quite a foolproof arrangement involving regular inspections, cross checks and periodical transfers of the ministerial head and the Deputy Collectors incharge. The District Magistrate or the Magistrate incharge did not have much time to make thorough inspections as before. The fresh set of officers were not given an elaborate training as before in the departments.

With the emergency on the wake of the Second Great War various price control measures had to be enforced. Cloth, kerosene oil, sugar, medicines, consumers' goods and various other necessary

commodities had to be controlled. Very difficult problems of supply had arisen and had to be tackled at the Government level and the Districts were also called upon to share the burden. The Deputy Magistrates had to take up the role of a trader, a shop-keeper, and a godown superintendent. They did not have the training for all these duties. Overnight a Sub-Deputy Magistrate with a small pay of Rs. 200 per month found himself changed into a Price Control Officer or a District Supply Officer controlling transactions of lakhs of rupees. The original strength of the ministerial officers could not cope with the great pressure of work and quickly large temporary recruitments had to be made. The temporary recruits knew very well that their establishments might not last for a long time. They had very big temptations before them and it should be no wonder if a certain degree of corruption and demoralisation of the administrative machinery had crept in. It was extremely difficult for the District Magistrate at the head, to control the sudden huge increase of work and the incidence of a large number of purely temporary departments and temporary personnel. The emergency took away a number of senior officers in the Civil and Police Services to special departments. But it could be said with emphasis that the service personnel at the top as a class had rallied wonderfully and worked very hard to meet the exigency of the situation. It was also a remarkable achievement that the Services continued to give their very best under the new set up of Government with the advent of the popular Ministry in 1947.

Many of the temporary departments that had been created because of circumstances brought in by the Second Great War closed down at the proper time. Some of them like Supply Department had to be continued in some shape or other and has received some fillips occasionally. New problems were created with partition of the country and the creation of Pakistan. A number of Muslims from Champaran district had migrated to Pakistan. There was a panic among both the communities for some months following the communal outburst in 1946. This tension received its peak after the partition which encouraged the Muslims to migrate. A very large number of Hindus from East Pakistan came over to India and had to fan themselves out in the different districts. This district also had received thousands of displaced persons rehabilitated at different places. The relief and rehabilitation of the displaced persons became a major administrative problem for some time and has continued till now as an important problem.

As has been mentioned before development work has been given a great emphasis in the present set-up of administration of the Welfare State. The cvils of casteism are sought to be removed both by statute and by propaganda. Laws have been made removing the disqualification of the Harijans from entering temples. Wide facilities have been given to the backward communities and scheduled

castes for education. A large number of welfare schemes have been taken up for the backward communities and scheduled castes and the scheduled tribes. National Extension Service Blocks and Community Development Projects have been started in different parts of the district. The idea is to carry out intensive co-ordinated rural development of each area with the active association and participation of the people.

The administrative set-up has had to change very considerably because of the abolition of zamindari. There is no intermediary link now between the State and the cultivators. All these changes at the district level were to be controlled from the Collectorate, the office of the District Officer with its own old pattern. It was felt that this pattern must go. For this reason the State Government deputed in 1957 a Senior Officer, Mr. B. D. Pandey, to study the problems of the reorganisation of districts and subdivisional offices.

Mr. B. D. Pande, I.C.s., took into account the existing circumstances which covered the separation of the judiciary and the executive, the development programmes and the consequent changes towards a welfare administration and the staff that had been recruited on ad hoc basis, the lack of method of working, supervision or inspection. It was felt that the Collectorate was not organised into properly defined unit with a proper structure which was essential for efficient office organisation. Ill-assorted arrangement at the top was bound to affect the ramifications and the actual working of the schemes.

The number of clerical staff had gone up more than four times as compared with the number of clerical staff in 1904. In some districts the number of ministerial staff had gone up to near about 600 persons. If to this were added the number of field staff that were working under the Collectorate, namely, Karamcharis, Village Level Workers, Gram Sewaks, Inspectorates, etc., it was found that the non-gazetted establishment under some of the Collectorates would amount to as large as 2,000. This huge array of assistants itself called for administrative and organisational problem of its own.

Most of the correspondence was carried out in the main office of the Collectorate known as the English Office which was itself a misnomer. The English Office formerly had two main divisions—judicial and revenue. While a number of revenue subjects were still dealt with, in the English Office, there was a fairly big separate revenue establishment, consequent on the abolition of zamindari. Correspondence was also carried on in a large number of smaller offices. This led to duplication of files and papers, lack of supervision, etc. Accordingly the Collectorate was recommended to be divided into seven principal sections as follows:—

(1) Confidential—This was to be directly under the Collector.

(2) General Office-This was to replace the English Office.

- (3) Revenue Office—This was to correspond to the present Revenue Office set up on the abolition of zamindaris and include all allied subjects.
- (4) Development Office.(5) Establishment Office.

(6) Legal Section.

(7) Treasury and Accounts.

The proposed distribution of subjects was as below:-

Section I-Confidential.

Section II-General. (1) Law and Order; (2) Agrarian Dis-(3) Maintenance of Public Order Act; (4) Collective Fines; (5) Police and Home Guards; (6) Requisitioning and derequisitioning of property; (7) Allotment of houses; (8) Soldiers, Sailors and Airmen's Board; (9) Elections; (10) Census; (11) Cinemas and Dramatic Performances; (12) Licenses (Arms, Explosives, etc.); (13) Press, including examination of newspaper cuttings; (14) Public Relations; (15) Relief and Rehabilitation of displaced persons from Pakistan; (16) Evacuee Property Act; (17) Passports and Visas; (18) Domicile Certificate; (19) Political Sufferers; (20) Jails; (21) Supply and Price Control; (22) Anti-Corruption; (23) Assembly, Council and Parliament Questions; (24) Local Bodies, that is, Municipalities, District Boards, Notified Area Committees and other Union Committees; Library; (26) Forms and Stationery; (27) Labour, including Minimum Wages Act, Workmen's Compensation, etc.

Section III—Revenue.—(1) Land Reforms; (2) Tenancy Act; (3) Rent and Cess; (4) Khas Mahal; (5) Rent Commutation; (6) Chaukidari; (7) Settlement; (8) Balbandhi; (9) Malkhana; (10) Registration; (11) Chakrana; (12) Embankment; (13) Excise and Opium; (14) Kanungo Establishment; (15) Taxation Measures; (16) Record Room; (17) Copying Department; (18) Certificate; (19) Nazarat; (20) Circuit House; (21) Land Acquisition; (22) Ferries; (23) Mining; (24) Treasure Trove; (25) Stamps; (26) Crop and Weather Reports; (27) Flood and Scarcity.

Section IV—Development.—(1) Five-Year Plan and Co-ordination; (2) District Development Committee; (3) District Planning Committee; (4) District Education Committee; (5) Community Project and National Extension Service; (6) Local Development Works Programme; (7) Irrigation (major, medium and minor); (8) Reclamation of Waste Land; (9) Welfare

of Scheduled Castes, Scheduled Tribes and Backward Classes; (10) Gram Panchayats; (11) Vested Zamindari improvement works; (12) Welfare activities of other departments including Grow More Food; (13) Statistics; (14) Forests; (15) Loans, including Agriculturists Loans, Land Improvement Loans, Loans under the State Aid to Industries Act, etc.; (16) National Savings Scheme; (17) Works Staff in the Districts.

Section V-Establishment.—(1) Personal cases—maintenance of service books, character rolls, leave accounts, etc., of personnel employed under the Collector; (2) Appointments, postings and transfers; (3) Leave; (4) Departmental Proceedings; (5) Provident Fund and Gratuity; (6) Pensions; (7) Security; (8) Bill and Budget Works of the Collectorate.

Judicial Section VI-Legal Section.—(1) Revenue and (2) Civil Suits; (3) Pauper Suits; Munshikhana: (4) Criminal Motions; (5) Inspection of Trial Registers; (6) Appeals; (7) Correspondence with the Legal Remembrancer: (8) High Court; (9) Release of Prisoners; (10) Pleaders, Mukhtars and Revenue Agents; (11) Probate; (12) Wakf Estates-Religious Endowments; (13) Payment of Pleader's bills; (14) Judicial Accounts; (15) Criminal Fines; (16) Law Agents and Law Clerks; (17) Other Criminal, Civil or Revenue Appeals or Motions, and matters connected therewith; (18) Court Malkhana.

Section VII—Treasury and Accounts.—(1) Treasury and Accounts; (2) Sale of Stamps.

Mr. Pande made a detailed recommendation for the offices indicating the scales of pay under the different heads. He had further recommended for the removal of the artificial distinction between Class A and Class B District. At the time of the Slacke Committee's Report a distinction was made between the districts mainly on the basis of the number of assistants employed under a Collectorate. Where the number of clerks was below 100 the district was placed in a lower category in respect of the pay of the supervisory staff. The number of clerks in every district was well above 100 when Mr. Pande made his enquiry and he felt that the ministerial officers employed in the different districts should have equal opportunity of promotion to a higher post. Therefore, he recommended that the distinction between the different districts in matter of salaries to be drawn by persons doing the same kind of jobs should be abolished.

There was a certain amount of invidious distinction between a Sadar subdivision and a mofussil subdivision. The recommendation

was that the Sadar Subdivisional Office should be organised more or less on the lines of mofussil subdivisions. The Sadar Subdivisional Officer was to have the following departments:—

General Office; Elections; Development; Confidential; Loans and Relief; National Extension Service and Gram Panchayats; Supply and Price Control; Minor irrigation; Public Relations; Welfare; Chaukidari; Nazarat; Certificate; Bihar Tenancy Act cases; Library; Land Reforms—Landlord's Fee—Revenue Munshikhana; Arms; and Cinema and other licenses.

According to Mr. Pande the Collectorate should also retain Probate, Civil Suits, Malikana, Mines, Revenue Appeals, Settlement, Embankment, Balabandi, and Land Acquisition Sections. Another important change that had to be taken cognisance of was that with the abolition of zamindari and the vesting of the zamindari into the State, the Khasmahal Department of a district had lost its separate entity. The Khasmahal was, therefore, to be completely merged with the Land Reforms Department. The Landlord's Fee Department of the Collectorate had to be abolished as with the abolition of the zamindari, no money-orders had to be sent or acknowledged. It was recommended that arrangements should be made with the District Registration Office or the Sub-Registrar to deposit the Landlord's Fee direct into the Treasury, and send notices to the Circle Officers or the Anchal Adhikaris concerned.

Mr. Pande went into some detail as to the necessary augmentation of certain departments like Nazarat, Certificate, Record Room, etc. He considered that since the Anchal Adhikari was also the Block Development Officer, the certificate powers should not be vested in him and the procedure of getting certificates executed through the Subdivisional Officer should continue. It may be noted here that the work in connection with certificates has been transferred to the Anchal Officers in the other Raiyatwari States of Bombay, Madras, Uttar Pradesh, etc.

Mr. Pande had also given elaborate suggestions for the working of the Development Office, Welfare Department, Gram Panchayats, Loans Department, Establishment Office, Legal Office, Inspections, etc. He had recommended that questionnaires to assist in the inspection as in the case of some of the older manuals should be prescribed for the new branches also like those of development, revenue, etc. They will be of valuable guidance to junior officers.

He also felt that there should be adequate delegations of powers to officers at all levels, namely, Anchal Adhikaris, Subdivisional Officers, Collectors, etc. He had also indicated the necessity of a regular training of the newly recruited assistants and that the training should be closely integrated with practical training in the office itself.

The Chief Secretary in his no. OM/R-302/56-10443, dated the 20th December, 1957, had approved of the suggestions and informed the District Officers by name that the arrangements should be made forthwith to introduce the Reorganisation Scheme in the districts and subdivisions from the 2nd January, 1958. He reiterated that the Collectorate should be divided into seven principal sections as recommended by Mr. Pande. He further expected that the Sadar Subdivisional Officers should function separately from the Collectorate like Mofussil Subdivisional Officers with the departments as recommended by Mr. Pande and the Collectorate should, however. retain the nine subjects mentioned before as per Mr. Pande's recommendations. There was a further reiteration of Mr. Pande's scheme by Mr. M. S. Rao, I.C.S., Chief Secretary in letter no. R2-302/56-CSR., dated the 9th July, 1958. In this letter the existing distinction between A and B Class districts in respect of pay-scale for various categories of the posts was abolished. Orders were passed for the merging of the Khasmahal Office in the General Land Reforms Office, the abolition of Landlord's Fee Department recommendations other regarding Nazarat, Certificate. Establishment, Legal Section, etc.

At Motihari, the headquarters of the district of Champaran, the District Magistrate and Collector remains in charge of the whole district and is assisted by a staff of Deputy Magistrates and Collectors including the Subdivisional Officer, Sadar, Sub-Deputy Collectors and also an Excise Superintendent with his staff. The sanctioned staff is five Deputy Collectors and two Sub-Deputy Collectors with either second or third class powers. With the increased work, one extra Deputy Magistrate and a few probationary Deputy Collectors and Sub-Deputy Collectors, are generally posted at Motihari. To assist the Collector in revenue matters, one Additional Collector, one Additional Subdivisional Officer, and two Sub-Deputy Collectors—Circle Officers at Sadar and two at Bettiah—have been posted. A Gram Panchayat Officer to organise the Gram Panchayats in the district is also posted at Motihari.

The Subdivisional Officer at Bettiah had been assisted by an experienced Sub-Deputy Collector for many years, but with the increase of work in recent years one Deputy Collector and two more Sub-Deputy Collectors are usually posted there. He is also assisted by a Munsiff-Magistrate. Certificate work of Bettiah subdivision which was done formerly at Motihari is now done at Bettiah.

Since the separation of the Irrigation and Roads and Buildings Branches of the Public Works Department, Executive Engineer of the Irrigation Branch has been posted at Motihari. With the help of Subdivisional Officers and their staff at Ramnagar, Manihari and Dhaka, he supervises the Champaran Embankment at Tribeni, Dhaka and Teur canals. Since 1923, the collection of the revenue

of these canals has been transferred to the Deputy Collector, Son Circle at Arrah.

POLICE.

The district police administration is under the Superintendent of Police, who is under the administrative control of the District Magistrate, and the Deputy Inspector-General of Police for Tirhut Division with headquarters at Muzaffarpur. The departmental head is the Inspector-General of Police with headquarters at Patna. The Superintendent of Police, with his headquarters at Motihari has primarily to maintain law and order.

For efficient control, supervision and protection by the police, the district with its two subdivisions, has been divided into four police circles. There are altogether 26 police-stations and 10 police outposts in the district.

The police organisation of the district in 1958 consisted of 1 Superintendent of Police, 2 Deputy Superintendents of Police, 5 Inspectors, 44 Sub-Inspectors, 56 Assistant Sub-Inspectors, 21 Havildars and 615 Constables. This strength is increased or decreased according to the exigencies of time. A detailed description of the working of the police organisation and its strength has been given in the chapter on 'Law, Order and Justice'.

EXCISE.

The Excise administration of the district is controlled by the District Magistrate, who is assisted by a Superintendent of Excise, with headquarters at Motihari. The Superintendent of Excise is also under the administrative control of the Deputy Commissioner, Excise, North Bihar Range, with headquarters at Muzaffarpur. The administrative head of the department is the Excise Commissioner with headquarters at Patna. For administrative convenience, the district has been divided into some circles, with one Excise Sub-Inspector in each of them.

The revenue from Excise decreased from Rs. 2,16,496 in 1892-93 to Rs. 2,13,300 in 1900-01. Since that year up to the year 1929-30, there has, on the whole, been steady increase in the receipts. In 1904-05 it amounted to Rs. 2,82,835. In 1905-06, there was a further increase to Rs. 3,08,187. In 1910-11, the total revenue was Rs. 4,71,194. In the next ten years the revenue did not increase materially varying from Rs. 5,12,932 in 1911-12 to Rs. 3,50,878 in 1914-15. In 1921-22, there was a fall from Rs. 5,12,339 in the previous year to Rs. 4,34,362 which may be attributed to the non-co-operation campaign of the period against the intoxicants. The revenue in the next year and throughout the subsequent years gradually increased till 1929-30, when it was Rs. 5,95,767. In 1930-31, there was a big drop to Rs. 3,88,323 owing to the civil disobedience movement. In the year 1931-32, the revenue showed a further fall of Rs. 71,201 due to the effect of the movement.

The revenue again showed a big jump to Rs. 9,87,722 in the year 1943-44, from Rs. 5,86,209 in the previous year due to special increase under the head 'duty' on country spirit and ganja and toddy tree-tax. The rates of duty on country spirit and ganja, and toddy tree-tax were enhanced in 1943-44. After 1943-44, the excise revenue went on increasing from year to year till it was Rs. 25,64,829 in the auction year 1949-50. The total revenue in the year 1950-51 when sliding scale system of settlement was introduced was Rs. 25,64,721. It was distributed under the main heads as country spirit Rs. 15,26,149, ganja Rs. 2,13,658, opium Rs. 26,328, toddy Rs. 76,754 and from other sources Rs. 31,012. The current position of the excise revenue is given in the statement below:—

Year.	Amount.	
1953-54 1954-55 1955-56	Rs. 20,57,524 19,11,833 17,30,679	These amounts exclude the income accrued from the power alcohol.
1300 00	21,00,010	ī

A special staff consisting of 2 Sub-Inspectors, 10 Assistant Sub-Inspectors and 29 Peons is posted at strategic places like Narkatiaganj, Raxaul, Sikta, Adapur, Sugauli, all near the border, to check smuggling of excise articles from Nepal. No excise shops are located within two miles neutral zone of Nepal territory.

A more detailed description of the Excise revenue from different items like that of ganja, bhang, tari, country spirit, etc., is given below:—

Statement showing income of the State Government from Excise.

Year.	Country spirit.	Ganja.	Bhang.	Opium.	Tari.	Foreign liquor.	De- natured spirit.	Miscel- laneou	s. Total.
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1950-51	15,26,118	2,13,658	915	26,328	7,67,610	4,377	3,279	22,437	25,64,722
1951-52	14,68,746	1,51,774	974	17,794	8,07,870	5,816	3,471	15,562	24,72,007
1952-53	12,78,335	76,767	762	13,840	7,98,510	8,792	7,361	15,432	21,99,799
1953-54	11,65,254	68,989	891	11,157	7,82,48	3 7,416	7,102	14,232	20,57,524
1954-55	10,30,531	91,099	882	9,073	7,54,399	9 5,741	8,818	11,290	19,11,833
1955-56	10,55,363	69,574	1 788	8,609	7,36,27	9 7,718	7,785	8,832	18,95,948
1956-57	11,20,369	76,885	1,092	8,788	7,31,384	4 8,338	8,087	9,437	19,64,380
1957-58	10,84,662	72,693	3 509	5,967	7,36,06	5 8,487	8,222	8,206	19,24,811
1958-59	9,27,447	34,626	47 2	2,294	6,14,95	2 8,480	7,412	7,947	16,03,630

The revenue from country spirit, a main item in the whole list, dwindles quite considerably; Rs. 15,26,118 in the year 1950-51 comes to Rs. 9,27,447 in the year 1958-59. This may be due to the deteriorating economic condition of the public in general. The receipts from ganja, bhang and opium also, are seen falling down, which are resultant of certain measures of the Government to decrease the consumption of these things. The supply of ganja and bhang has been rationed so as to make available less and lesser quantities of them available for the public. The supply of opium for oral consumptions has been totally stopped from this year (1959).

Revenue from tari does not decrease in proportion to other items. It is the cheapest intoxicant and seems to be the poor man's beer. In some years in between 1951-52 and 1958-59, the revenue from tari is seen going up, which indicates that more men are taking to it.

REGISTRATION.

At the district headquarters the District Sub-Registrar deals with the statutory registration of the documents presented, while the District Magistrate who is *ex-officio* District Registrar, exercises a general supervision over the work of the Sub-Registrars.

Formerly there were six Registration Offices in this district, viz., Motihari, Bettiah, Kessariya, Dhaka, Shikarpur and Chauradano. One more experimental office at Bagaha was opened in the year 1930. This office at Bagaha was made permanent in April, 1940. The fluctuations in the number of registration from 1935 to 1938, as compared to those of past years were rather normal. In 1939 the total number of registration was 5,54,399 with receipts Rs. 1,08,776 whereas in 1940, the total number of registration reached 54,472 fetching an income of Rs. 1,24,421 in revenue. In 1943. there was an abnormal increase in number of registration from 62,828 to 93,771 and receipts from Rs. 1,31,746 to Rs. 2,57,366. This was mainly due to the abnormal rise in the price of lands as well as redemption of previous long outstanding debts effected by mortgage deeds. By 1944, due to satisfaction of the old debts, the number of registrations came down to 72,322, but the receipts increased to Rs. 2,66,725, owing to increase in the rate of selling prices of land. In the year 1945, due to economic condition, the number further fell to 63,177 and receipts were Rs. 2,62,396. The year 1947 showed an appreciable increase both in the number of registrations and receipts, which came to Rs. 78,106 and Rs. 3,48,335, respectively, owing to the prevalent high rates of land. In 1948, the number of registration again fell to 58,669 and receipts to Rs. 3,05,588 owing to imposition of restrictions on transfer of Muslim properties. The number of registrations again during the year 1949 came down to 58,566 but the revenue, instead of decreasing, shot up to Rs. 4,43,647 which was due to enhancement of the scale of registration fees.

Since 1949, the number of registrations and receipts thereof to the Government shows a steady trend rather slightly diminishing one, with a little or even negligible variation. The following statements will give the idea as to what was the position since the year 1951 onwards:—

Statement I showing total (compulsory and optional) registrations affecting immovable property.

Year.		Number.	Aggregate value in rupees.	Fees in rupees.
1951		87,946	4,25,57,596	£ 41 C70
1953	••	72,672	3,44,33,660	5,41,672 4,24,959
1954	• •	67,538	3,19,69,523	3,91,110
1955		55,419	2,44,41,621	3,08,271

Statement II showing districtwise total (compulsory and optional) registrations affecting movable property.

Year.		Number.	Aggregate value in rupees.	Fees in rupees.
1951		194	1,00,518	785
1953		234	72,462	842
1954	• •	426	1,28,119	1,369
1955	• •	1,190	6,40,524	3,734

The two statements above show that the number of registrations and receipts thereof to the Government came down quite distinctly after the year 1951. A few years before 1951, they had a remarkable upward trend, the reasons of which have already been explained. But afterwards, the continued drought and at the same time flood havocs in the district for two to three years, told upon the economic condition of the public, which ultimately expressed itself also in the decreasing number of registrations and revenue thereof to the Government.

STAMPS.

The revenue from the stamps, has an important place in the receipts items of the State Government exchequer. There has been an overall rise, with year to year irregular movements in the figures of receipts from stamp duty in the recent years as compared to the figures of thirties or even forties which point to the increasing purchase and sales of properties and also to the mounting litigation

among the public. The following table shows the receipts from stamps:—

Statement giving amounts accrued from the sale of stamps.

Year.			Non-judicial.	Judicial
1932-33	••		1,07,247	2,42,877
1933-34			87,818	2,81,273
1934-35	• •		1,05,722	3,00,964
1935-36		• •	1,16,879	3,13,475
1936-37			1,25,613	2,65,954
1937-38			1,36,727	2,54,410
1938-39			1,75,384	3,07,585
1939-40			1,83,347	2,88,117
1940-41		• •	2,15,131	2,98,515
1949-50	• •		7,93,660	4,18,441
1951-52			13,80,135	3,54,774
1952-53	• •		8,75,128	4,60,557
1954-55			7,21,141	4,46,366
1955-56	• •	• •	6,43,444	4,27,899

In the forties of this century and after, there is apparently a considerable increase in the stamp revenue figures with irregular variations year to year. This year to year variation is due to so many reasons, e.g., people's impatience to continue in debts, occasional needs like marriage, sradhs, etc. On both the judicial and non-judicial heads, however, there is an overall increase on 1940-41 figures as shown in the statement above, which are also due to the following reasons:—

- (i) Passing of the Bihar Stamp Act VI of 1937, by which the duty was increased by almost 50 per cent.
- (ii) Passing of the Bihar Stamp Amendment Act of 1943, levying a surcharge at the rate of 25 per cent on the stamp duty.
- (iii) Passing of the Bihar S. C. Amendment Act XXV of 1948 by which the surcharge was increased by 12½ per cent.
- (iv) Establishment of the judgeship in the district in June, 1945.

COMMERCIAL TAXES DEPARTMENT.

The department of Commercial Taxes is at present administering six different kinds of fiscal units, viz., (i) The Bihar Agricultural

Income Tax Act, (ii) The Bihar Sales Tax Act, (iii) The Bihar Entertainment Tax Act, (iv) The Bihar Electricity Duty Act, (v) The Bihar Motor Spirit (Taxation of Sales) Act, and (vi) The Bihar Passengers and Goods Transport Tax Act.

The department actually started with the administration of the Bihar Agricultural Income Tax Act, 1938 and the Bihar Sales Tax Act, 1944, which came into effect from the first day of October, 1944. The administration under the other taxation measures was devolved on this department subsequently, i.e., the Bihar Entertainment Tax Act, from the first day of April, 1948, the Bihar Electricity Duty Act, from the first day of October, 1948, the Bihar Motor Spirit (Taxation on Sales) Act from the first day of April, 1949 and the Bihar Passengers and Goods Transport Tax Act from the first day of April, 1950 respectively.

In accordance to the order of the Government every revenue district formed the administrative unit known as a 'circle' to be under a Sales Tax-cum-Agricultural Income Tax Officer. This designation was subsequently changed to the Superintendent of Commercial Taxes.

The Circle of Champaran with its headquarters at Motihari was accordingly established on the first day of May, 1944. Previous to this date the affairs of this district relating to the administration of the Bihar Agricultural Income Tax Act, 1938, were managed by the Muzaffarpur Circle.

Apart from the Superintendent of the Commercial Taxes there are two Inspectors in the Circle. This strength, however, had to be increased from time to time to keep pace with its increased responsibilities. The present strength consists of three gazetted officers (the Superintendent of Commercial Taxes and two Assistant Superintendents), four Inspectors and fifteen Ministerial Officers.

The collection of revenue from the different taxation measures is as follows:—

Agricultural	Income Tax
Agricultural	meene-rax.

Year.				Amount in rupees
1944-45			• •	 3,87,090
1945-46	• •	• •	• •	 4,30,332
1946-47				 4,30,342
1947-48				 3,63,057
1948-49				 4,43,528
1949-50				 9,44,238

8 7 7'74				••	99- 1 961
10₺,28	• •	• •	• •	• •	₽9-896I
088'94	• •	• •	• •	• •	1952-53
448'04	• •	• •	• •	• •	79-1961
984'60'I	• •	• •	• •	• •	19-0961
91 1 '80'1	• •	• •	• •	• •	09-6₹61
43,758	• •	• •	• •	• •	6 1 -8461
		ent Tax.	Entertainm		
989'6 ₽'6		• •	• •	• •	69-8961
₽89,81,11	• •	• •	• •	• •	89-4961
780,29,8		• •	• •		49-996I
246'89'6	• •	• •.	• •	• •	99-9961
688,71,01	• •	• •	• •	• •	99 -1 961
827,10,11	• •	• •	••	• •	₽9-896I
10,54,223	• •	• •	• •	• •	1952-53
189,88,21	• •	••	• •		29-1961
418'96'8 I	• •	• •	• •	• •	19-0961
17,11,238	• •	• •	• •	• •	09-6 1 61
886,8 <u>4</u> ,988	• •	• •	• •	• •	61-8161
₹ \$7,757	• •	••	• •	• •	8 1- 4761
337,62,8	• •	• •	••	• •	<i>4</i> ₩9₩1
2,82,945	• •	• •	• •		91-9161
96 2' ₹9	• •	• •	• •	• •	9 1-116 1
		.xv.J	Sales		
180,62,8	• •	• •	• •	• •	69-8961
66 9 '98'I	• •	• •	• •	• •	89-4961
881, ₽ ∂,188	• •	• •	• •	• •	4 9 -9961
<i>L9L</i> '99'I	• •	• •	• •	• •	99-9961
869'19'8	••		• •	• •	99- 7961
₱ ६ ₱'८Ӏ'ᢄӀ	• •	• •	• •		₽ 9-896 1
15°9 4 °912	• •		• •	• •	1952-53
6 7 6′89′91	• •	• •	• •	• •	2g-1961
818'98'61	• •	• •	• •	• •	19-0961
ın rupees					
innomA					Year.

698'98	· •	• •			99-9961
972,78	• •	• •	• •	• •	49-9961
48 1 ,66	• •	• •	• •	• •	89-496I
1,12,512	• •	\cdots	· · Llectricit		69-8961
\$46'\$ I			· •	••	09-6 1 61
Z /₽'₽ I			• •	• •	19.0961
181,11	••	• •	• •		1961-25
10,263		• •	• •	••	1952-53
298,72		• •			₱ 9 - 8 961
₹9662			• •		99- 1 961
36,552	• •	• •			99-9961
280,08£			• •		49-996I
671'74		• •			89-4961
					69-896I
9₹4'69		••	• •		60-0061
		Sales Tax.	iriq& rotol	W	
078,2 <u>₽</u>	• •	• •	• •		09-6₹61
I ⊁ 9'9⊊	• •	• •	• •	• •	19-0961
119,18	• •	• •	• •	• •	79-1961
399'₽L	• •	• •	• •	• •	1952-53
664'98	• •		• •	• •	₱ 9 -8961
846'06	• •	• •	• •	• •	9 9-₹9 61
₽ 46'64	• •	• •	• •	• •	99-9961
1,30,314	• •	• •	• •	• •	<i>L</i> 9-9961
141' 7 9'1	• •	• •	• •		89-4961
798,68,1	• •	• •	• •	• •	69-8961
		t Tax.	rodsnarT		
12,361	••	••	٠٠.	• •	19-0961
13,632		• •		• •	79-1961
160'01					89-3961
91 1 ,01	• •				₱ 9 -896
				• •	99-796
906 41 ₱14'01					99-996
902,71 30001		• •	• •		49-996
937 06 13°05	••	• •	• •		89-496
26,563 29,455		• •			69-896 90-766

Besides all above, the Central Sales Tax is being collected from 1957-58 onwards, whose receipts amounted to Rs. 2,32,242 in the year 1957-58 and Rs. 45,000 in 1958-59.

It will be seen that the revenue from Motor Spirit Tax, Passengers and Goods Transport Tax, Electricity Duty, and Entertainment Tax, is increasing, whereas those from Agricultural Income-tax and Sales Tax are decreasing. But the proportion of these two decreasing taxes are much higher in the whole tax structure, the revenue as a whole had shown a downward trend which may be partly assigned to the economic depression caused by the continuous flood or drought or both, for more years past in the fifties and partly due to the enactment of Land Reforms Act. Many big cultivators had distributed their lands among the members of their families which automatically caused great fall in the number of big farmers assessable to Agricultural Income-tax. The cause of decrease in the sales tax was mainly due to the exemption of tax on goods despatched to other States in India and due to the depression in the trade.

DISTRICT ELECTION OFFICE.

The District Magistrate is the District Election Officer in the district and for the day to day work, he is assisted by a Deputy Collector. The Subdivisional Officers are in direct charge of the election in their respective subdivisions and work under the District Magistrate. The District Magistrate is himself the Electoral Registration Officer and Returning Officer. The printing and arrangement of electoral rolls, are done in the District Election Office.

The electoral rolls based on the adult franchise have to be revised every five years before the general election.

CENTRAL EXCISE.

The Central Excise Department is a Central Government Department headed by the Superintendent of Central Excise with his headquarters at Motihari. He is under the Collector of Central Excise, with headquarters at Patna. The duties on sugar, cloth, tobacco, power alcohol, and steel are Central revenue and are collected by the employees of Central Government. In the district of Champaran, the duties on sugar are the most important item of receipts. Sugar is manufactured in nine sugar factories in the Motihari Circle.

The tobacco grown in this district is of inferior quality and as such does not find market outside this circle. Locally grown, hookah tobacco is manufactured into 'pakwa' by the hookah tobacco manufacturers after payment of duty by mixing molasses, and other ingredients.

Apart from the Superintendent of the Motihari Circle there are nine Inspectors employed one in the each sugar factory of Champaran,

five in the tobacco ranges, viz., at Raxaul, Bettiah, Kessariya, Madhuban and Motihari and one on the border of Nepal.

The receipts and the expenditure of the Central Excise from 1951-52 onwards are given below:—

				Receipts.			
Year.	r. Expenditure		Tobacco.	Sugar.	Vegetable non-essential oil.		
	·		Rs.	Rs.	Rs.	Rs.	
1951-52			1,24,904	1,07,930	58,59,734		
1952-53			1,38,128	1,83,724	55,71,190	••	
1953-54		••	1,16,544	2,52,415	1,02,02,169	• •	
1954-55	••		1,28,471	2,09,200	35,32,561	• •	
1955-56		••	1,38,604	2,68,622	1,07,55,845	••	
1956-57			1,48,012	3,21,412	1,13,03,995	1,262	
1957-58		••	1,49,563	3,93,486	2,40,57,683	466	
1958-59	••	• •	1,46,124	5,02,441	3,07,11,027	1,152	

Thus it is apparent from the above statistics that on the whole there had been phenomenal increase in the receipts of the Central Excise, especially from the duty on sugar and its revenue in course of seven years had increased from Rs. 58,59,734 (1951-52) to Rs. 3,07,11,027 or more than 500 per cent in 1958-59. There had been great fall in 1954-55 which was due to low yield of sugarcane owing to drought and unfavourable climate. The receipts from tobacco had throughout shown an upward trend.