# CHAPTER XV.

## GENERAL ADMINISTRATION.

In the last one hundred years there have been several administrative changes. *Sarkar* Tirhut consisting of the present districts of Muzaffarpur and Darbhanga previously was under the jurisdiction of the Commissioner of Bhagalpur Division. As a result of the Santhal revolt under the Commissionership of Bhagalpur it was felt that the Commissioner of Bhagalpur should be given some relief. It was further felt that the district of Tirhut needed more assistance in inspection particularly in regard to its police administration. The work of the Commissioner of Patna was held to be lighter and the district of Tirhut was transferred to the Patna Commissionership in 1856.

The notification of the Gazette transferring this jurisdiction was published on the 15th October, 1856 and communicated in letter no. 731, dated the 15th October, 1856, by W. Grey to the Officiating Secretary, Board of Revenue.

Tirhut district was considered rather unwieldy and it was divided into two in 1875, the western portion being constituted the district of Muzaffarpur and the eastern portion being formed into a separate district, called Darbhanga after the name of its headquarters. The name Tirhut is still, however, used as a convenient appellation for the country included in these two districts.

Tirhut Division consisting of Muzaffarpur, Saran, Champaran and Darbhanga districts was separated from Patna Division on the 18th November 1908. The reasons were administrative and the old records show that there was a controversy whether the newly-formed division be called Muzaffarpur Division or Tirhut Division. The headquarters of Tirhut Division was located in Muzaffarpur town which is also the headquarters of the district of Muzaffarpur.

The last District Gazetteer of Muzaffarpur (1907) describes the administrative set up of the district as follows :—

> " The administration of the district is in charge of the Collector under the Commissioner of Patna Division; and for general administrative purposes it is divided into three subdivisions with headquarters at Muzaffarpur, Hajipur and Sitamarhi. The headquarters subdivision is under the direct supervision of the Collector, while each of the other two subdivisions is in charge of a Subdivisional Officer exercising the powers of a Deputy Collector in revenue matters. At Muzaffarpur the Collector is assisted by a staff of Deputy Collectors consisting generally of five officers. In addition to this staff, there are two officers engaged on special branches of work, viz., a Special Deputy Collector in charge of Excise and Income-tax, and a Deputy

Collector employed on partition work. An Assistant Magistrate and one or two Sub-Deputy Collectors are also generally posted to the headquarters station, and in the cold weather a Joint Magistrate is deputed there. The Subdivisional Officers of Hajipur and Sitamarhi are also usually assisted by a Sub-Deputy Collector. "

In the paragraph quoted above, it was mentioned that the headquarters subdivision was under the direct supervision of the Collector. Now the headquarters subdivision, known as the Sadar subdivision, has been placed under a Subdivisional Officer like the other Subdivisional Officers for Hajipur and Sitamarhi. There has been an enormous expansion of administrative work and a very large number of officers are now posted at both the district headquarters and at the subdivisional headquarters. Income-tax is now a Central subject. There has been an increase in the staff under the District Magistrate to cope with the expansion of administrative activities and particularly because of the aims of the Welfare State now.

The present district of Muzaffarpur has an area of 3,018 square miles and a population of 35,20,739 souls. The civil and revenue administration of the district is in charge of the District Magistrate or Collector who is under the administrative control of the Commissioner of Tirhut Division with headquarters at Muzaffarpur town. The District Magistrate is the pivot of the district administration. He is responsible for the maintenance of law and order and co-ordinates the various administrative departments while exercising an over-all supervision over them. The police administration is directly under the District Magistrate. With the separation of the executive and judiciary, the District Magistrate has been divested of a part of his magisterial function but is not totally absolved of it. He is also the revenue chief for the district and with the abolition of zamindari, the District Magistrate's functions as the revenue chief has become all the more important and engrossing. The present policy of the State Government is to evolve into a Welfare State and the various development schemes that have been launched in pursuit of this policy are the special trust and responsibility of the District Magistrate. Various new schemes like Community Projects, Development Blocks, Basic Education and other projects under the First and Second Five-Year Plans, etc., have been taken up. The District Officer has to see that they are being implemented.

For general administrative purposes, the district is divided into three units known as subdivisions with headquarters at Muzaffarpur, Hajipur and Sitamarhi. The District Magistrate or the Collector is assisted by an Additional Collector who generally looks after the revenue and development work under the control of the District Magistrate. Each of the subdivisions is under a Subdivisional Officer who is vested with magisterial powers besides his revenue jurisdiction. The Subdivisional Officers are assisted by Deputy Collectors and Sub-Deputy

Collectors, some of whom are Magistrates. At each of the subdivisions, there is a Deputy Collector incharge of the Land Reforms and development work. He is placed under the Additional Collector. The Land Reforms Deputy Collector is responsible for implementing the land reforms policy of the State Government and to collect revenue. Each of the revenue subdivisions is divided into several circles which are under the officers known as Anchal Adhikaris. Details of the machinery for Land Revenue Administration are to be found in a separate chapter.

## POLICE.

The district police administration is under the Superintendent of Police who is under the administrative control of the District Magistrate. The Superintendent of Police is directly responsible for maintaining law and order. His headquarters is at Muzaffarpur. He is also under the administrative control of the Deputy Inspector-General of Police of the Northern Range, the headquarters of which is at Muzaffarpur.

For police purpose, the district is divided into 5 police circles which fall in the three subdivisions. There are altogether 26 police-stations and 4 police outposts in the district. They are as follows :—

| Circles. | | Police-stations. | | Outposts. |
|---|---|---|---|---|
| | | MUZAFFARPUR (SADAR) SUBDIVISION. | | |
| 1. A division | ... | (1) Muzaffarpur (Sadar). | | |
| | | (2) Muzaffarpur (town). | | |
| | | (3) Kurhani. | | |
| | | (4) Kanti. | | |
| 2. B division | ... | (5) Minapur. | | |
| | | (6) Sakra. | | |
| | | (7) Paru. | | |
| | | (8) Sahebganj | ... | Hatha, Benibad. |
| | | (9) Baruraj. | | |
| | | (10) Katra. | | |
| | | HAJIPUR SUBDIVISION. | | |
| 3. Hajipur | ... | (11) Hajipur. | | |
| | | (12) Mahua. | | |
| | | (13) Raghopur. | | |
| | | (14) Lalgunj. | | |
| | | (15) Mahnar | ... | Goraul, Biddupur. |
| | | (16) Pateypur. | | |
| | | SITAMARHI SUBDIVISION. | | |
| 4. Sitamarhi | ... | (17) Sitamarhi. | | |
| | | (18) Bairagnia. | | |
| | | (19) Majorganj. | | |
| | | (20) Belsand. | | |
| | | (21) Runi Saidpur. | | |
| | | (22) Sheohar. | | |
| 5. Sursand | ... | (23) Sursand. | | |
| | | (24) Pupri. | | |
| | | (25) Sonbarsa. | | |
| | | (26) Bela. | | |

The police organization for the district of Muzaffarpur in 1956 consisted of one Superintendent of Police, three Deputy Superintendents of Police, one Sergeant-Major, six Inspectors, two Sergeants, 57 Sub-Inspectors, 58 Assistant Sub-Inspectors, 38 Havildars and 892 Constables. Timely additions or depletions to this staff were made to suit administrative exigencies.

The rural force consists of *dafadars* and *choukidars* who hold inferior status in the police rank. There are 249 *dafadars* and 3,435 *chaukidars* in the district. Each village has got one or more *chaukidars* who look after the police work in the village. The *chaukidars* are commissioned to give round duty in their beats during the night and to apprehend criminals if any. Any anti-social activity detected or reported in a village will immediately have to be reported to the police thana and the village *chaukidar* has his primary responsibility to do this. The *chaukidar* also reports the vital statistics, crop statistics and other matters of administrative interest in detail to the Sub-Inspector of Police incharge of the police thana. A *dafadar* is placed above a number of *chaukidars* and usually one police circle has got one or more of *dafadars*. Usually the *dafadars* are men of certain status and they accept the job more for the prestige it carries than the actual pay.

From the police staff, it may be mentioned that one police represents 135 square miles and 745.6 persons.

The detailed statistics of crime under the principal heads in the district for 1944—56 are as follows :—

| Year. | Murder. | Dacoity. | Robbery. | Burglary. | Theft. | Riot. | Swindling. |
|---|---|---|---|---|---|---|---|
| 1944 ... | 20 | 65 | 7 | 1,171 | 428 | 70 | 22 |
| 1945 ... | 28 | 43 | 22 | 1,134 | 586 | 72 | 15 |
| 1946 ... | 18 | 62 | 23 | 1,398 | 624 | 96 | 30 |
| 1947 ... | 32 | 73 | 19 | 1,405 | 603 | 120 | 11 |
| 1948 ... | 28 | 71 | 21 | 1,580 | 598 | 159 | 7 |
| 1949 ... | 32 | 42 | 22 | 1,155 | 551 | 159 | 9 |
| 1950 ... | 33 | 31 | 16 | 1,316 | 756 | 134 | 8 |
| 1951 ... | 30 | 87 | 27 | 1,081 | 784 | 99 | 27 |
| 1952 ... | 26 | 82 | 22 | 1,082 | 640 | 124 | 21 |
| 1953 ... | 34 | 38 | 24 | 1,064 | 701 | 145 | 18 |
| 1954 ... | 40 | 34 | 22 | 1,299 | 732 | 144 | 31 |
| 1955 ... | 36 | 32 | 13 | 1,264 | 698 | 122 | 28 |
| 1956 .. | 27 | 34 | 15 | 1,089 | 646 | 112 | 31 |

## Gram Panchayat.

The organization of the Gram Panchayats in several villages of the district under the Bihar Panchayat Raj Act, 1947, is a help to the police organization.

The Gram Panchayats have been authorised to try offences under certain sections of the Indian Penal Code and also certain sections under other Acts, but the responsibility of the Police Department for law and order of the villages continues all the same. The organization of village volunteer force under the Gram Panchayats has been of some help to the police. Details of the functions of the Gram Panchayats are to be found in the chapter under Local Self-Government.

## HOME GUARDS.

The State Government responded to a general feeling of the people to have some military training so that they could be useful to the administration in any emergency. The partition of the country in 1946 had brought about various internal disorders and the assistance of the army in aid of civil power had to be procured to run the normal administration. It was realized that there should be a volunteer force which would not only give some military training to the people but also form a line of defence to fall back upon if there is an emergency. The State Government decided to raise a volunteer force to be called the Bihar Home Guards and the Home Guards Act was first passed in 1947 by the Bihar Legislature. The particular feature of the organization was its voluntary character.

The headquarters of the Bihar Home Guards, the office of the Indian Commandant, Home Guards and the Central Training Camp at Bihta (Patna) came into being in May, 1948. The first initial training for three months was imparted to the volunteers in 1948 and during 1948 to 1951, altogether 6,000 trainees were given the initial training. The village volunteers are also called up once a year for a refresher course lasting for four weeks. The scheme was extended throughout the State and during 1949—51, 5 battalions were established. Muzaffarpur has the distinction of getting the first battalion headquarters on 1st January, 1949. The jurisdiction of this battalion extends to the districts of Muzaffarpur, Saran and Champaran. The battalion is under a Battalion Commandant equal to the rank of a Deputy Superintendent of Police.

Under this battalion, there is a District Home Guards Office for Muzaffarpur. It has a strength of a few trainee Home Guards. Besides, there are some permanent Government staff, viz., one Company Commander, two Havildar clerks and one Sepoy Havildar. The Home Guards of the district are called up for 3 days in a month or 6 days in an alternate month at their respective district offices.

## JAIL.

In the last District Gazetteer O'Malley observes regarding the jails at Muzaffarpur as follows :—" There is a District Jail at Muzaffarpur and a subsidiary jail at each of the outlying subdivisional headquarters. The subsidiary jail at Sitamarhi is reported to be unsuited for the detention of under-trial or convicted prisoners, and Government has condemned it and agreed to the construction of a new subsidiary jail. For a short time this jail was affiliated to the Darbhanga District Jail, and the Samastipur subsidiary jail to the Muzaffarpur District Jail, but the arrangement did not work well and was given up some years ago. The jail at Muzaffarpur has accommodation for 437 prisoners, distributed as follows :—barracks without separate sleeping accommoda-tion are provided for 290 male convicts, 46 female convicts, 16 juvenile convicts, 26 under-trial prisoners, 11 civil prisoners and 13 Europeans, the hospital holds 27 prisoners; and there are cells for 8 prisoners. The subsidiary jail at Sitamarhi has accommodation for 22 males and 4 females, and that at Hajipur for 5 under-trial prisoners, 4 male convicts and one female convict. The total daily average number of prisoners confined in the District Jail in 1905 was 320, of whom 289 were males and 31 females; it was 7 at Hajipur and 19 at Sitamarhi. The industries carried on at the District Jail are the manufacture of mustard oil, castor oil, carpets, matting, aloe fibre, coarse cloth and dusters. "

There has been a fundamental change in the jail administration. From June 1st, 1942, the district jail at Muzaffarpur was raised to the status of a Central Jail with two affiliated sub-jails at Sitamarhi and Hajipur towns. The present jail at Muzaffarpur has accommodation for 1,406 prisoners distributed as follows :—

| | | Capacity— | | |
|---|---|---|---|---|
| | | For male. | For female. | Total. |
| 1. Barracks | ... ... | 1,345 | 22 | 1,367 |
| 2. Cells | ... ... | 34 | 1 | 35 |
| 3. Civil ward | ... ... | 4 | ... | 4 |
| Total | ... | 1,383 | 23 | 1,406 |

This is the only jail in the State which has got a leper ward with an accommodation for 50 leper prisoners. The leper prisoners from all over the State are kept here and given treatment.

The subsidiary jail at Sitamarhi has an accommodation for 60 male and 6 female prisoners. Hajipur subsidiary jail has accommodation for 58 males and two females.

The main industries at the Central Jail in Muzaffarpur are the manufacture of mustard oil, carpets, *durrie*, *newar*, sheets, phenyle and soap. The other lines are weaving, laundry, tailoring, carpentry, cane-work and leather work.

*Jail Reforms.*

The fundamental ideas regarding jail administration have undergone a radical change. The prisoner is now helped to reform himself so that he could be an useful citizen after release from the jail. With this object in view, several reforms have been carried out recently. Some of them are listed below :—

(1) Better type of utensils have been given to the prisoners in place of iron cups and plates.

(2) The cases of long-term prisoners are reviewed quarterly by the Provincial Board of Visitors.

(3) Solitary confinement and very hard labour such as oil-pressing by prisoners have been abolished.

(4) Newspapers and books at Government cost are now supplied to even prisoners of Division III.

(5) Facilities for more interviews to the prisoners have now been allowed. There is now very little restriction on the prisoners for their correspondence.

(6) Good conduct and good work by way of participating in mass literacy campaign, etc., are encouraged by more liberal remission of the jail sentence.

(7) A literacy campaign is a particular feature of the jail now. There are night schools in the jail. Prisoners are also allowed a certain amount of smoking at their own cost. Amenities like radios and gramophones have been provided.

*Punishments.*

The following are the figures of convictions from 1948—56 :—

| Year. | Magistrate Courts. | Sessions Courts. | Panchayat Courts. | Total. |
|---|---|---|---|---|
| 1948 .. .. | 461 | 195 | .. | 656 |
| 1949 .. .. | 601 | 322 | .. | 923 |
| 1950 .. .. | 507 | 234 | .. | 741 |
| 1951 .. .. | 407 | 109 | 1 | 517 |
| 1952 .. .. | 844 | 258 | .. | 1,146 |
| 1953 .. .. | 799 | 345 | .. | 1,144 |
| 1954 .. .. | 844 | 347 | .. | 1,191 |
| 1955 .. .. | 797 | 334 | .. | 1,131 |
| 1956 .. .. | 948 | 398 | .. | 1,346 |

## CIVIL JUSTICE.

The permanent judicial staff entertained for the administration of Civil Justice consists of the District Judge, two Subordinate Judges and three Munsifs at Sadar and two Munsifs at each of the two subdivisional headquarters of Hajipur and Sitamarhi in the district. But in view of the abnormal increase in the number of civil cases, two Additional Subordinate Judges and three Additional Munsifs at the district headquarters and two temporary Courts of Additional Munsifs at Hajipur are temporarily employed. Out of the three temporary Courts of Additional Munsifs at Sadar, one is employed exclusively for the disposal of execution and miscellaneous cases arising out of execution cases.

For checking corruption and giving better facilities to the litigant public, the Registrar system was first introduced in this judgeship in

1945 on a temporary basis. The post of Registrar has become permanent. He assists the District Judge in disposing of matters pertaining to administration.

Decennial average of annual statistics of civil suits during the decade from 1901—10 to 1941—51 and annual statistics for 1951 to 1955 in the Judgeship of the district are given below :—

| Period. | Total number of suits instituted. | Total value of suits. | Number of insolvent petitions presented by debtor. | | Insolvent petitions presented by creditors. | Number adjudged to be insolvent during the year. |
|---|---|---|---|---|---|---|
| | | | Under arrest or imprisonment. | Not under arrest or imprisonment. | | |
| 1901—1910 .. | 23,056·2 | 2,45,24,982.1 | 6·2 | 9·2 | .. | 6·3 |
| 1911—1920 .. | 21,777·2 | 39,39,800·7 | 5·7 | 18·2 | .. | 9·5 |
| 1921—1930 .. | 22,421·6 | 65,25,197·1 | 6·2 | 33 | ·6 | 13·8 |
| 1931—1940 .. | 31,858·2 | 52,34,422 | 9·6 | 38·4 | ·6 | 22·5 |
| 1941—1950 .. | 18,631·4 | 71,02,358·9 | 1·7 | 4·8 | .. | 3·7 |
| Annual figures for— | | | | | | |
| 1951 .. | 9,928 | 66,65,272 | .. | 1 | .. | .. |
| 1952 .. | 11,255 | 98,85,358 | 1 | 2 | .. | 4 |
| 1953 .. | 11,252 | 70,46,586 | .. | 3 | 1 | 1 |
| 1954 .. | 10,825 | 54,82,637 | .. | .. | .. | .. |
| 1955 .. | 10,560 | 59,22,474 | .. | 1 | .. | 1 |

## CRIMINAL JUSTICE.

Regarding criminal justice O'Malley mentions thus in the District Gazetteer of Muzaffarpur (1907) : " Criminal Justice is administered by the District and Sessions Judge, the District Magistrate and the various Deputy and Sub-Deputy Magistrates at the headquarters and subdivisional stations. The district of Champaran is also included within the limits of the Muzaffarpur Sessions Division and of the jurisdiction of the Court of the District Judge; but the Court of Sessions for cases committed from Champaran is held at Motihari, the headquarters of that district. The sanctioned staff at Muzaffarpur consists, in addition to the District Magistrate, of 4 Deputy Magistrates of the first class and one Deputy Magistrate of the second or third class. Besides these officers, an Assistant Magistrate and one or two Sub-Deputy Magistrates exercising second or third class powers are generally posted there. The Subdivisional Officers at Hajipur and Sitamarhi are almost invariably officers vested with first class powers, and they are usually assisted by Sub-Deputy Magistrates of the second class. There are also Benches of Honorary Magistrates at Muzaffarpur (15 members) and at Hajipur and Sitamarhi (6 members each), all of which exercise second class powers. In all there are 27 Honorary Magistrates of whom eight are authorised to sit singly."

There have been two notable changes since these observations were made. The district of Champaran has now been excluded from the jurisdiction of Muzaffarpur. Champaran has now got a separate judiciary for the administration of Criminal Justice. The other notable change is the gradual introduction of the scheme of separation of Executive and Judicial functions from July, 1952. Since then cases of petty and executive nature only are tried by the Magistrates in the executive service who are under the control of the District Magistrate and the rest are tried by the Munsifs and Judicial Magistrates who are under the administrative control of the District and Sessions Judge.

The district head of the judiciary is the District and Sessions Judge who is assisted by two Assistant Sessions Judges. Since after the introduction of the separation of the Judiciary and Executive a number of Judicial Magistrates, Munsif Magistrates and Honorary Magistrates have been placed under the administrative control of the District Judge. The Munsif Magistrates, Judicial Magistrates, Honorary Magistrates both at the district headquarters and at the subdivisions have been vested with the necessary magisterial powers.

Statistics of Criminal Justice showing the decennial average annual figures for the decades 1901—10 to 1941—50 and annual figures for 1951—55 are given below :—

| Period. | Number of cases. | | Number of persons. | | | | Number of witnesses. | | Remarks. |
|---|---|---|---|---|---|---|---|---|---|
| | In sessions Courts | In Magistrates' Courts | Acquitted or discharged. | | Convicted. | | Sessions. | Magistrates. | |
| | | | Sessions. | Magistrates. | Sessions. | Magistrates. | | | |
| 1901—10 | 47·2 | .. | 36·9 | .. | 58·6 | .. | 352·6 | .. | |
| 1911—20 | 49·3 | .. | 62·4 | .. | 82·1 | .. | 479·7 | .. | |
| 1921—30 | 40·2 | .. | 71·4 | .. | 69 | .. | 626·2 | .. | |
| 1931—40 | 53·9 | .. | 87·2 | .. | 103·6 | .. | 787·8 | .. | |
| 1941—50 | 106·9 | .. | 330·4 | .. | 178·3 | .. | 1,451 | .. | Figures of Magisterial Courts have been given from the 1st July, 1952 the day of separation of Executive and Judicial functions here. |
| Annual figures for— | | | | | | | | | |
| 1951 .. | 91 | .. | 306 | .. | 114 | .. | 1,174 | .. | |
| 1952 .. | 94 | 1,973 | 353 | 3,290 | 140 | 1,017 | 1,395 | 8,005 | |
| 1953 .. | 87 | 3,583 | 357 | 8,271 | 147 | 2,061 | 1,355 | 18,087 | |
| 1954 .. | 104 | 3,113 | 307 | 8,175 | 126 | 2,208 | 1,219 | 14,788 | |
| 1955 .. | 98 | 3,050 | 253 | 8,954 | 105 | 2,423 | 1,149 | 17,030 | |

## INCOME-TAX.

There is an Income-tax Office at Muzaffarpur. Usually there is one Income-tax Officer and one Additional Income-tax Officer for the district. The Income-tax Circle of Muzaffarpur has jurisdiction over the whole of the district but particular cases belonging to different categories are under the Income-tax Officer, Special Circle Investigation, Patna. The two Sugar Factories are assessed by the Income-tax Officer, Special Circle Investigation, Patna. Some of the engineering concerns and the Muzaffarpur Electric Supply Company, Ltd., are assessed at Calcutta. In view of the special notification under section 5(7A) of the Income-tax Act, assessments are also made outside the State for some of the concerns as they have their principal place of business outside the State. Some of the important cloth firms and rice mills are assessed by the Income-tax Officer, Special Circle, Patna. Income-tax is a Central subject.

The district is important and noted for a large business in distribution of consumer goods, such as, cloth, grains, spices, etc. The cloth business in Muzaffarpur district is very well organised. There are also quite a few flourishing rice mills in Sitamarhi subdivision.

The following are details of the classes of assessees :—

| —— | 1945-46. | 1946-47. | 1947-48. | 1948-49. | 1949-50. | 1950-51. | 1951-52. | 1952-53. |
|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Individual .. .. | 421 | 485 | 525 | 475 | 515 | 455 | 545 | 535 |
| H. U. F. .. .. | 946 | 972 | 964 | 575 | 600 | 630 | 745 | 647 |
| Association of persons, firms and companies. | 55 | 75 | 80 | 99 | 115 | 101 | 158 | 171 |

The following are the position of the demands :—

| —— | 1945-46. | 1946-47. | 1947-48. | 1948-49. | 1949-50. | 1950-51. | 1951-52. | 1952-53. |
|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Individual .. | 60,535 | 55,941 | 59,433 | 1,03,421 | 2,55,742 | 2,15,723 | 1,25,421 | 95,164 |
| H. U. F. | 8,97,313 | 7,46,525 | 6,42,617 | 6,98,557 | 8,45,358 | 9,46,489 | 9,13,727 | 6,05,644 |
| Association of persons, firms and companies. | 25,480 | 29,429 | 30,725 | 94,724 | 1,25,422 | 1,05,425 | 85,484 | 45,425 |

The Income-tax Officers of Muzaffarpur district are under the administrative control of the Assistant Commissioner of Income-tax, Northern Range, Muzaffarpur. This range has its jurisdiction for the whole of Tirhut Division. For appellate purpose, the Income-tax Officers of Muzaffarpur are under the jurisdiction of the Appellate Assistant Commissioner of Income-tax, Bihar and Orissa, with his headquarters in Patna.

### Commercial Taxes.

The District Commercial Taxes Office is in charge of the Superintendent of Commercial Taxes. He has his assistants to help him. Two more circles have been created for Sitamarhi and Hajipur subdivisions in 1950 and 1953 respectively. There is an Assistant Commissioner for Commercial Taxes who has the jurisdiction over the whole of the Tirhut Division and is in supervisory capacity for the Muzaffarpur Sales Tax Office.

The Commercial Taxes Department deals with 6 items of taxes, namely, (1) Sales tax, (2) Agricultural Income-tax, (3) Entertainment tax, (4) Motor Spirit tax, (5) Electricity Duty, and (6) Passengers and Goods Transport charges. An account of these is given below.

#### (1) *Sales Tax.*

The Bihar Sales Tax Act came into force with effect from the 1st October, 1944. The number of dealers registered under this Act was 2,616 in 1951-52 but the number is gradually decreasing. In 1955-56, there were only 1,091 registered and 214 unregistered dealers. The collection of Sales Tax during 1949-50 to 1956-57 is as follows :—

| Year. | Collections. Rs. |
|---|---|
| 1949-50 ... ... ... | 19,18,620 |
| 1950-51 ... ... ... | 21,84,033 |
| 1951-52 ... ... ... | 25,21,145 |
| 1952-53 ... ... ... | 24,01,719 |
| 1953-54 ... ... ... | 24,80,251 |
| 1954-55 ... ... ... | 24,26,472 |
| 1955-56 ... ... ... | 22,47,846 |
| 1956-57 ... ... ... | 24,15,103 |

The collection from this source is mostly from cloth, foodgrains and *kirana* goods.

#### (2) *Agricultural Income-tax.*

Agricultural Income-tax Act was brought into effect in October, 1938, but the administration was transferred to the Commercial Taxes Department since 1st May 1944.

There has been a fall both in the number of assessees and in the collection in recent years. This is due to the fact that because of the Land Reforms Act, many big cultivators had distributed their lands among the members of the family and so the number of big farmers assessable with this tax came down. The collection of agricultural income-tax from 1949-50 to 1956-57 is as follows :—

| Year. | | | | Collection. |
|---|---|---|---|---|
| | | | | Rs. |
| 1949-50 | ... | ... | ... | 3,52,910 |
| 1950-51 | ... | ... | ... | 3,81,947 |
| 1951-52 | ... | ... | ... | 3,28,964 |
| 1952-53 | ... | ... | ... | 3,29,107 |
| 1953-54 | ... | ... | ... | 2,42,675 |
| 1954-55 | ... | ... | ... | 2,62,443 |
| 1955-56 | ... | ... | ... | 1,25,112 |
| 1956-57 | ... | ... | ... | 97,268 |

The rise in the collection figure for 1950-51 was due to the realisation of arrears in certain cases filed in the previous years. Some of the assessees took steps to declare themselves separate from each other and there was a consequent decrease in the collection.

(3) *Entertainment Tax.*

Since 1st April, 1948 the administration of the Bihar Entertainment Tax Act, 1937, has been entrusted to the Commercial Taxes Department. The collection figures from 1949-50 to 1956-57 are as follows :—

| Year. | | | | Collection. |
|---|---|---|---|---|
| | | | | Rs. |
| 1949-50 | ... | ... | ... | 1,85,294 |
| 1950-51 | ... | ... | ... | 2,05,450 |
| 1951-52 | ... | ... | ... | 1,45,054 |
| 1952-53 | ... | ... | ... | 2,13,932 |
| 1953-54 | ... | ... | ... | 2,13,405 |
| 1954-55 | ... | ... | ... | 2,24,179 |
| 1955-56 | ... | ... | ... | 2,28,121 |
| 1956-57 | ... | ... | ... | 2.57.616 |

(4) *Motor Spirit Tax.*

The administration of the Bihar Motor Spirit Tax came to the Department of Commercial Taxes on the 1st April, 1949. The number of dealers and the collections have been on the increase. In 1951-52, there were 16 dealers under this Act but in 1956-57, there were 25. The total collections from 1949-50 to 1956-57 are as follows :—

| Year. | | | | Collection. |
|---|---|---|---|---|
| | | | | Rs. |
| 1949-50 | ... | ... | ... | 90,701 |
| 1950-51 | ... | ... | ... | 95,764 |
| 1951-52 | ... | ... | ... | 1,03,096 |

| Year. | | | | Collection. |
|---|---|---|---|---|
| | | | | Rs. |
| 1952-53 | ... | ... | ... | 1,14,013 |
| 1953-54 | ... | ... | ... | 1,98,576 |
| 1954-55 | ... | ... | ... | 2,28,506 |
| 1955-56 | ... | ... | ... | 2,34,298 |
| 1956-57 | ... | ... | ... | 2,56,546 |

(5) *Electricity Duty.*

The Bihar Electricity Duty Act came into force on the 1st October, 1948. The collection figures from 1949-50 to 1956-57 are as follows :—

| Year. | | | | Collection. |
|---|---|---|---|---|
| | | | | Rs. |
| 1949-50 | ... | ... | ... | 28,372 |
| 1950-51 | ... | ... | ... | 36,227 |
| 1951-52 | ... | ... | ... | 36,773 |
| 1952-53 | ... | ... | ... | 35,292 |
| 1953-54 | ... | ... | ... | 46,668 |
| 1954-55 | ... | ... | ... | 57,430 |
| 1955-56 | ... | ... | ... | 58,199 |
| 1956-57 | ... | ... | ... | 74,926 |

There has been an expansion of the electric system and this is the reason why there has been a gradual increase in the collections.

(6) *Passengers and Goods Transport Act.*

The Bihar Passengers and Goods Transport Act came into force from the 1st April, 1950. The total collections from 1950-51 to 1956-57 are as follows :—

| Year. | | | | Collection. |
|---|---|---|---|---|
| | | | | Rs. |
| 1950-51 | ... | ... | ... | 4,274 |
| 1951-52 | ... | ... | ... | 7,574 |
| 1952-53 | ... | ... | ... | 24,732 |
| 1953-54 | ... | ... | ... | 58,435 |
| 1954-55 | ... | ... | ... | 55,576 |
| 1955-56 | ... | ... | ... | 54,365 |
| 1956-57 | ... | ... | ... | 57,846 |

The increase in the collections is due to the increase in the number of buses, taxis and trucks within the district.

REGISTRATION.

There are 15 Registration Offices under Act XVI of 1908. At Muzaffarpur the District Sub-Registrar deals with documents presented for registration there and assists the District Magistrate, who is *ex-officio* Registrar, in supervising the work of the rural Sub-Registrars who are in charge of other registration offices. The statement below shows the number of documents registered and receipt and expenditure at each office in 1956 :—

| Name of office. | Number of documents registered. | Receipt. | Expenditure. |
|---|---|---|---|
| | | Rs. | Rs. |
| Muzaffarpur ... | 17,482 | 2,01,291 | 35,808 |
| Sitamarhi ... | 6,323 | 34,762 | 10,766 |
| Parihar ... | 6,063 | 25,110 | 8,199 |
| Sheohar ... | 4,622 | 26,593 | 7,638 |
| Belsand ... | 6,642 | 37,936 | 11,748 |
| Hajipur ... | 5,994 | 43,023 | 10,882 |
| Mahnar ... | 5,368 | 34,492 | 9,672 |
| Lalganj ... | 5,589 | 32,936 | 11,152 |
| Mahua ... | 10,341 | 58,323 | 14,845 |
| Paru ... | 10,088 | 54,532 | 14,920 |
| Pupri ... | 6,866 | 31,203 | 12,024 |
| Katra ... | 5,945 | 28,916 | 10,387 |
| Shakra ... | 5,573 | 27,450 | 9,598 |
| Bhulani ... | 4,004 | 19,663 | 7,999 |
| Barhawara Dheng ... | 3,414 | 20,919 | 7,443 |
| Total ... | 1,04,314 | 6,77,149 | 1,83,081 |

The statistics of the number of deeds registered, receipts and expenditure and the trends in the different quinquennium from 1907 to 1956 are given at pages 214—16.

The average number of documents registered in the district during the quinquennium ending in 1956 was 5,16,350 as against 5,69,097 in the preceding five years, there being a decrease amounting to 9.3 per cent. The reason of the decrease was due to the fall in the price of foodgrains and shortage of cash in the markets. The quinquennium ending in 1951 showed an increase of 9 per cent when 5,69,097 documents were registered during the period against 5,18,672 in the preceding five years, i.e., 1942—46. The increase was partly due to rise in price of foodgrains and also to the fact that the zamindars settled their *zirat* lands with the tenants because of zamindari abolition scheme of the Government.

The average number of deeds registered during the quinquennium 1912—16 was 58,994 as against 57,330 in the preceding five years, i.e., during the quinquennium 1907—11, the increase amounting to 2.9 per cent. The average number of deeds registered annually during the quinquennium 1917—21 was 75,746 as against 58,994 in the preceding five years, there being an increase amounting to 28.3 per cent. The average number of deeds registered annually during the quinquennium 1932—36 was 69,821 as against 81,593 in the preceding five years, there being a decrease amounting to 14.4 per cent. The annual average number of deeds registered during the quinquennium 1937—41 was 80,124 as against 69,821 in preceding five years, there being an increase amounting to 14.7 per cent. In the quinquennium 1942—46 there was an increase of 29.4 per cent when average number of 1,03,734 deeds were registered annually. The average number of deeds registered during the quinquennium 1947—51 was 1,13,819 as against 1,03,734 in the preceding five years, there being an increase amounting to 9.7 per cent while the average number of deeds registered during the quinquennium 1952—56 was 1,03,270 as against 1,13,819 in the preceding five years, there being a decrease amounting to 9.3 per cent.

Thus it is noticed that on the average the incidence of registration of the deeds has gradually increased excepting the quinquenniums 1922—26, 1932—36 and 1952—56 when the trend had been reversed by 1, 14.4 and 9.3 per cent respectively.

The average number of deeds registered annually during the quinquennium 1947 to 1951 was 1,13,819 as against 57,330 in quinquennium 1907 to 1911, the increase being 90.8 per cent. The quinquennium 1952—56 saw a decrease of 9.3 per cent when average number of deeds registered annually was 1,03,270 as against 1,13,819 in the preceding five years. Thus the registration of the deeds has increased by 80 to 85 per cent in these days. Such increase is more due to gradual rise in the price of foodgrains. It can also be said that the rise in the number of registration is due to the fact that the creditors have lost faith in debtors and they do not like to advance any money without getting some deeds like sale, mortgage bond, etc., registered in their favour. A statement of the price of lands as calculated from the deeds is given in Appendix X.

The statement below shows the number of documents registered with the receipt and expenditure from the year 1907 to 1956 :—

| Year. | | Number of deeds registered. | Total receipt. | Total expenditure. |
|---|---|---|---|---|
| | | | Rs. | Rs. |
| 1907 | ... | 56,830 | 61,283 | 26,604 |
| 1908 | ... | 56,863 | 63,436 | 30,385 |
| 1909 | ... | 70,937 | 75,740 | 29,849 |
| 1910 | ... | 48,824 | 57,541 | 27,400 |
| 1911 | ... | 53,197 | 63,021 | 28,758 |
| 1912 | ... | 51,256 | 61,367 | 28,201 |
| 1913 | ... | 55,244 | 65,875 | 29,601 |

| Year. | | Number of deeds registered. | Total receipt. | Total expenditure. |
|---|---|---|---|---|
| | | | Rs. | Rs. |
| 1914 | ... | 61,970 | 74,819 | 33,179 |
| 1915 | ... | 69,343 | 61,032 | 36,450 |
| 1916 | ... | 57,158 | 72,141 | 33,736 |
| 1917 | ... | 63,274 | 79,887 | 32,775 |
| 1918 | ... | 62,969 | 72,449 | 34,272 |
| 1919 | ... | 92,508 | 1,10,279 | 41,100 |
| 1920 | ... | 80,922 | 1,01,035 | 46,218 |
| 1921 | ... | 79,057 | 1,03,203 | 53,146 |
| 1922 | ... | 65,145 | 1,23,771 | 49,421 |
| 1923 | ... | 78,040 | 1,66,202 | 56,838 |
| 1924 | ... | 73,117 | 1,59,087 | 56,538 |
| 1925 | ... | 82,262 | 1,76,400 | 61,134 |
| 1926 | ... | 76,055 | 1,75,303 | 65,365 |
| 1927 | ... | 85,704 | 2,01,233 | 68,202 |
| 1928 | ... | 85,141 | 2,05,878 | 64,929 |
| 1929 | ... | 80,786 | 1,92,637 | 66,244 |
| 1930 | ... | 80,749 | 1,86,838 | 73,302 |
| 1931 | ... | 75,588 | 1,57,135 | 69,420 |
| 1932 | ... | 75,078 | 1,50,996 | 60,443 |
| 1933 | ... | 71,647 | 1,50,652 | 60,253 |
| 1934 | ... | 60,132 | 1,38,978 | 62,323 |
| 1935 | ... | 67,079 | 1,59,958 | 62,130 |
| 1936 | ... | 75,173 | 1,65,758 | 65,808 |
| 1937 | ... | 78,418 | 1,70,015 | 68,318 |
| 1938 | ... | 74,380 | 1,61,485 | 70,815 |
| 1939 | ... | 82,870 | 1,76,527 | 71,551 |
| 1940 | ... | 80,098 | 1,73,753 | 78,734 |
| 1941 | ... | 84,857 | 1,80,880 | 77,536 |
| 1942 | ... | 88,804 | 1,97,907 | 75,419 |
| 1943 | ... | 1,31,139 | 3,71,982 | 97,149 |
| 1944 | ... | 1,06,121 | 4,13,122 | 99,977 |
| 1945 | ... | 99,350 | 4,24,31[illegible] | 1,18,063 |
| 1946 | ... | 93,258 | 4,38,022 | 1,40,461 |
| 1947 | ... | 1,11,442 | 5,62,135 | 1,43,881 |
| 1948 | ... | 1,08,839 | 5,95,628 | 1,61,537 |
| 1949 | ... | 1,04,875 | 7,80,974 | 1,76,543 |
| 1950 | ... | 1,21,824 | 8,61,944 | 1,93,607 |
| 1951 | ... | 1,22,117 | 8,28,493 | 2,17,668 |
| 1952 | ... | 1,04,088 | 7,27,820 | 1,92,294 |
| 1953 | ... | 1,13,704 | 7,73,341 | 2,03,704 |
| 1954 | ... | 97,768 | 6,44,701 | 1,97,725 |
| 1955 | ... | 96,476 | 6,15,444 | 1,84,269 |
| 1956 | ... | 1,04,314 | 6,77,149 | 1,83,081 |

The statement below shows the average number of deeds registered with percentage of increase and decrease of each quinquennium from 1907 to 1956 :—

| Year. | | | Average number of deeds registered. | Percentage of increase. | Percentage of decrease. |
|---|---|---|---|---|---|
| 1907—1911<br>1912—1916 | .. | .. | 57,330<br>58,994 | 2·9 | .. |
| 1912—1916<br>1917—1921 | .. | .. | 58,994<br>75,746 | 28·3 | .. |
| 1917—1921<br>1922—1926 | .. | .. | 75,746<br>74,923 | .. | 1 |
| 1922—1926<br>1927—1931 | .. | .. | 74,923<br>81,593 | 8·9 | .. |
| 1927—1931<br>1932—1936 | .. | .. | 81,593<br>69,821 | .. | 14·4 |
| 1932—1936<br>1937—1941 | .. | .. | 69,821<br>80,124 | 14·7 | .. |
| 1937—1941<br>1942—1946 | .. | .. | 80,124<br>1,03,734 | 29·4 | .. |
| 1942—1946<br>1947—1951 | .. | .. | 1,03,734<br>1,13,819 | 9·7 | .. |
| 1947—1951<br>1952—1956 | .. | .. | 1,13,819<br>1,03,270 | .. | 9·3 |
| 1907—1912<br>1947—1951 | .. | .. | 57,330<br>1,13,819 | 90·8 | .. |
| 1907—1912<br>1952—1956 | .. | .. | 57,330<br>1,03,270 | 81 | .. |

## EXCISE.

The Excise administration of the district is controlled by the District Magistrate who is helped in this matter by a Superintendent of Excise stationed at Muzaffarpur. The Superintendent of Excise is also under the administrative control of the Deputy Commissioner, Excise, for this range and the Commissioner of Excise whose headquarters is in Patna. For the purposes of administration, supervision and control over the revenue derived from Excise Department, the district is divided in 12 circles, each of which is under the charge of an Excise Sub-Inspector. There are three liquor warehouses at Sadar, Hajipur and Sitamarhi subdivisions under separate Excise Sub-Inspectors. At each of the subdivisions, there is an Inspector of Excise who exercises control over the Circle Sub-Inspectors. The Inspector is incharge of the warehouses as well.

A special staff is posted at the borders of Nepal with a view to check the smuggling of Nepal *ganja*. There is also a separate special force at Muzaffarpur Railway Station to detect the smuggling of Nepal *ganja*.

The sources of excise revenue in a district are country-spirit, imported liquor (foreign liquor), toddy (*tari*), *ganja*, opium, *bhang*, commercial spirit and other miscellaneous excise goods. The statistics of the revenue from 1945-46 to 1956-57 have been quoted separately.

### *Country-spirit.*

At first, country-spirit shops used to be settled on outstill system. This was changed in 1913-14 to distillery system. Under this system, liquor warehouses were established at all subdivisional headquarters to store, blend, reduce, and issue liquor to the shops of the district. In 1950-51, the system of settling country-spirit shops on auction was changed to sliding scale system to eliminate speculation.

The revenue figures will show that there was a rise in the figure till 1949-50. This rise was due to the gradual increase in duty and license fees. Since 1950-51, the revenue shows a tendency to decline due to the diminution of the purchasing power of the consumers.

### *Imported liquor.*

The consumption of imported liquor is usually confined to the urban areas. The high price of the imported liquor has confined its consumption to the richer class only.

The statistics quoted separately will show that there was a rise in the revenue from this head up to 1949-50. From 1950-51 onwards, there was a decline. The revenue of 1951-52 recorded an abnormal fall. The figures in the subsequent years do not show any remarkable rise and fall in the revenue. The purchasing power of the richer class has obviously declined.

### *Toddy* (Tari).

The revenue from *tari* was previously derived from license fees for shops settled on auction only. In 1931-32, the tree-tax system was introduced in the district.

The revenue derived from this head reached its peak in 1950-51 when Rs. 20,82,615 was derived from this head alone. There has been a decline in revenue since 1951-52. In 1956-57, the revenue was Rs. 17,95,150. The decline would indicate that there was a decline in the purchasing power of the common man.

### Ganja.

The revenue from *ganja* is derived from duty and license fees. The sliding scale of license fees was introduced in 1950-51. The duty on *ganja* has steadily been raised to minimise its consumption without the revenue being affected.

There has been a marked decrease in revenue under this head for several years prior to 1956-57.

## *Opium.*

The retail price of opium has been consistently increased to bring down the consumption as far as possible. In 1951-52, a system of permit was introduced to further cut down its consumption and to prevent fresh addicts.

## Bhang.

*Bhang* grows wildly in the rural areas of the district. Duty and license fees have been raised from time to time to restrict its consumption without affecting the revenue. The consumption of *bhang* from the licensed shops of the district is nominal.

## *Commercial spirit.*

Revenue from this source mainly comes from license fees of denatured spirit including medicated wines. The statistics of revenue derived under different heads from 1945-46 to 1956-57 are as follows :—

| Year. | Country-spirit. | Imported liquor. | Toddy (*Tari*). | *Ganja.* | Opium. | *Bhang.* | Commercial spirit. | Miscellaneous. | Total. |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 1945-46 | 6,38,322 | 9,447 | 15,43,140 | 2,65,455 | 54,376 | 1,498 | 3,414 | 13,422 | 25,99,074 |
| 1946-47 | 7,56,510 | 16,925 | 17,50,816 | 3,77,673 | 79,943 | 1,903 | 3,777 | 17,309 | 30,04,856 |
| 1947-48 | 7,39,137 | 17,941 | 18,06,908 | 3,54,861 | 72,468 | 1,771 | 3,660 | 15,515 | 30,12,321 |
| 1948-49 | 6,96,085 | 40,472 | 19,02,826 | 3,54,057 | 66,995 | 1,790 | 3,792 | 16,061 | 30,82,078 |
| 1949-50 | 7,73,279 | 66,926 | 19,55,424 | 3,17,195 | 64,107 | 2,458 | 3,389 | 21,514 | 32,04,292 |
| 1950-51 | 6,90,749 | 45,947 | 20,82,615 | 2,18,273 | 62,624 | 3,613 | 4,153 | 31,576 | 31,39,550 |
| 1951-52 | 6,39,417* | 19,583 | 19,88,120 | 2,01,306 | 45,274 | 4,766 | 5,219 | 28,714 | 29,32,399 |
| 1952-53 | 5,66,851 | 23,880 | 19,57,696 | 1,24,950 | 38,190 | 5,123 | 12,556 | 18,477 | 27,47,723 |
| 1953-54 | 5,84,263 | 26,939 | 19,87,957 | 95,991 | 31,500 | 5,253 | 13,270 | 17,443 | 26,82,616 |
| 1954-55 | 5,08,208 | 23,071 | 18,64,801 | 1,05,561 | 36,635 | 5,000 | 13,344 | 9,936 | 25,66,552 |
| 1955-56 | 5,10,506 | 23,673 | 17,95,150 | 69,355 | 22,248 | 3,198 | 13,695 | 10,876 | 24,48,693 |
| 1956-57 | 5,22,327 | 23,551 | 18,67,746 | 60,940 | 24,801 | 2,321 | 15,954 | 15,519 | 25,38,913 |

*With Rs. 50,298 from power alcohol.

## CENTRAL EXCISE.

For the purpose of collection of Central Excise revenue, Muzaffarpur district is divided into four Central Excise Circles each under a Superintendent, viz., Muzaffarpur I and Muzaffarpur II, Hajipur I and Hajipur II. This is a Central subject.

Muzaffarpur I Circle has jurisdiction over Sakra and Kurhani police-stations of the Sadar subdivision of Muzaffarpur district.

Muzaffarpur II Circle has jurisdiction over the whole Sitamarhi subdivision and Sadar subdivision excepting Kurhani and Sadar police-stations of Muzaffarpur district.

Hajipur I Circle has jurisdiction over the whole of Hajipur subdivision except Pateypur police-station and Mahua police-station excluding beat nos. 13 to 16.

Hajipur II Circle has jurisdiction over the whole Pateypur police-station and Mahua police-station except beat nos. 13 to 16. Muzaffarpur is also the headquarters of Assistant Collector of Central Excise, having jurisdiction over the districts of Champaran, Darbhanga, and Muzaffarpur I and II Circles.

The main excisable commodities grown or manufactured in Muzaffarpur district are tobacco, sugar, soap, and package tea. 12,830 acres were under tobacco cultivation in 1953-54. The Central Excise revenue in the district in the year 1953-54 was as follows :—

| Commodities. | Production. | Revenue. |
|---|---|---|
| | | Rs. |
| Tobacco .. .. .. | 1,78,42,334 lbs. | 25,95,257 |
| Sugar .. .. .. | 3,44,273 cwt. | 29,65,860 |
| Soap .. .. .. | 168 cwt. | 1,277 |
| Package tea .. .. | 572 lbs. | 193 |

Since the tobacco cultivation in this district is very heavy, it was necessary to create four aides for administrative purposes. The tobacco is sold to districts in South Bihar, Uttar Pradesh, West Bengal, Central India, and Delhi State, for chewing or for manufacturing into *hookah* or *zarda* tobacco.

In 1953 there were 3 sugar factories, one soap factory, one packer of package tea and 2,978 tobacco licencees.

Tobacco is also marketed in the district, subdivisional towns and in the interior. The main *hats* where tobacco is sold for consumption within the district are Ghataro, Pojha, Etwarpur, Pakri, Madanpur, Sarai, Bhatauli, Vaishali, Madarna, Saitha, Chapatta and Pahatea.

Sugar is despatched from the factories according to the quota released by the Ministry of Food and Agriculture of the Government of India.

### Land Reforms Section.

As mentioned before, the District Magistrate and Collector is in over-all charge of the Land Reforms section. He is helped by a senior officer who is usually designated as an Additional Collector. There are Land Reforms Deputy Collectors in each of the subdivisions and under the Land Reforms Deputy Collector, there are Circle Officers who are known as Anchal Adhikaris. With the abolition of the zamindari, all the intermediaries between the tenant and the Government have been done away with and this throws the entire responsibility for revenue purposes on the Collector's staff. The direct link between the tenants and the Government is established through the Karamcharis who are incharge of making collection of rent. The work of the subordinate staff requires constant vigilance particularly in this transitory period.

The Additional Collector is also the District Development Officer. He co-ordinates the work of the different departments like the Agriculture Department, Animal Husbandry Department, Public Works Department, etc. at the district level for purposes of implementing the development schemes. This part of the work under the Second Five-Year Plan has become extremely important. The District Officer usually presides over the monthly meetings of the Development Committee when all the officers meet and discuss the schemes and review the progress done. The Block Development Officers are incharge of a number of thanas for purposes of carrying out the development schemes. The Block Development Officers work under the District Magistrate through the Additional Collector.

### Miscellaneous Departments.

Besides the departments mentioned above, there are a large number of Government departments at district levels. Some of these departments are Public Works Department (Roads and Buildings, Irrigation), Public Health Engineering Department, Waterways Division, Electricity Department, Labour Department, Agriculture Department, District Employment Exchange, Animal Husbandry Department, Industries Department, Co-operative Department and District Inspector of Schools.

Muzaffarpur being also the divisional headquarters has the Range Office for some of the Government departments. Some of the Range Officers are Deputy Inspector-General of Police, Superintending Engineers (Public Works Department, Irrigation Department, Public Health Engineering Department, Electricity Department, etc.), Deputy Director of Agriculture, Assistant Commissioner, Commercial Taxes, Deputy Director, Veterinary Services, Assistant Commissioner, Labour, etc.

Some of the departments belonging to the Central Government that have the offices at Muzaffarpur are Central Excise, Income-tax, Posts and Telegraphs, Recruiting Office, Central Public Works Department.

Muzaffarpur is the Regional Headquarters of the North Eastern Railway and a number of Railway offices are located there.