BA (PUBLIC ADMINISTRATION)

SEMESTER-II

PAPER NAME: STATE ADMINISTRATION OF UTTAR PRADESH

UNIT II: DIVISIONAL & DISTRICT ADMINISTRATION IN U.P

TOPIC COVERED: BOARD OF REVENUE

AVINASH KUMAR

DOCTORAL RESEARCH SCHOLAR (JRF)

DEPARTMENT OF PUBLIC ADMINISTRATION

UNIVERSITY OF LUCKNOW
BOARD OF REVENUE

**Historical Background:**
The Board of Revenue was established at Allahabad in the year of 1831. The main function of this Board of Revenue were as follows:

1. Collection of Rent, Revenue and control over collection staff.
2. Administration of Revenue laws.
3. Administration of tax laws relating to stamps, Excise, opium and Income tax.
4. Work regarding Court of wards.
5. Judicial work regarding Revenue laws.

In 1922 functions of the Board were reorganized according to the provisions of the Board of Revenue Act. Administration of tax laws relating to opium and Income Tax was taken over by the Provincial Government and same powers were delegated to Commissioners. As a result, the Board emerged as the chief authority for administration of Revenue laws, including provincial tax laws, and the highest supervisory body for revenue administration, settlement operations and court of wards administration in the State.

During 1932-35 the following significant changes were made in the functions of the Board:

1. In 1932, establishment work relating to the cadres of Naib Tahsildars and Tahsildars was entrusted to the Board.
2. During 1932-34 work relating to the Divisional and District establishments of Commissioners and Collectors was transferred to the Board.
3. In 1932 the Board was notified as Director of Land records for U.P.
4. In 1934 the court of wards work was taken from the Board.

**After Independence in 1947-48 the following significant changes were made:**

1. Administrative and judicial functions of the Board were separated.
2. While the Judicial wing of the Board continued to function at Allahabad, the Administrative wing was shifted to Lucknow. This arrangement is continuing since then.

In 1949 a post of Land Reforms commissioner was created to enforce the provisions of U.P.Z.A and L.R Act in the State and in 1951 the function of the Board relating to Land Records, Collection of Rent, Taqavi and other Government dues administration of Revenue buildings were transferred to this officer and the work relating to establishment of Naib Tahsildars and Tahsildars was taken over by the state Govt. Later on in 1954 this work of the Tahsildars and Naib Tahsildars was also
entrusted to Land Reforms commissioner. This arrangement continued till 1956-57 when the post of Land Reforms Commissioner was abolished and all his functions were again assigned to the Board. This step was taken obviously because the new institution of the land reforms Commissioner did not result in better Revenue administration.

In 1957-58 the Board was given the powers of postings transfers and grant of leave etc. to Deputy Collectors, Judicial officers, Special railway Magistrates and Sales Tax officers. The Board was also required to have a supervisory control over Excise, Registration, Entertainment Tax and Consolidation departments. After about a year and a half the Government withdrew the powers.

In 1968-69 the following functions were given to the Board.

1. Control over the field work of the consolidation staff.
2. Supervision and control over the work of sales Tax and entertainment Tax departments.
3. Control over the work and performance of Assistant Excise commissioners.

These functions were given primarily on the basis of Andhra Pradesh and Madras Board pattern during the regime of the President rule but as soon as the popular Govt. came in power, these function were withdrawn and transferred to respective departments.

In the beginning, there were two Members of the Board, designated as Senior and Junior Members. Later on, the Senior Member was designated as Administrative Member and in 1957 besides the Administrative Member, two Members known as Member (Land Reforms) and Member (Taxation) was appointed in the executive wing at Lucknow. In 1964, the designation of Administrative Member was changed to that of the Chairman and the same designation have been continuing even now.

In short, the Board had been functioning as Chief Revenue Authority, both administrative and Judicial. It may be pointed out here that the Board of Revenue was the highest Revenue Judiciary in the State with incidental executive functions requiring control over Commissioners and Collectors. Before independence, it exercised almost the same powers and prestige as high Court. After emergence of responsible Government and welfare state, both of these functions of the Board of Revenue led to greater centralization with respect to policy formulation and policy implementation. To a great extent, the administrative power exercised by the Board of Revenue was taken by the State Government.

**The present position of the Board.**

The Board at present is composed of a Chairman and two Members on administrative side and seven Members on the Judicial side. It is responsible for supervision and control of all Land Records, Settlement and Revenue matters, administrative and Judicial, in the State. According to the provisions of section 5 of the U.P Land Revenue Act, the control of all non-Judicial matters connected with land revenue, other than matters, connected with settlement, is vested in the state Govt. and
control of all judicial matters and of all matters connected with settlement is vested in the Board. The State Govt. has delegated many powers to the Board to control non-judicial matters connected with land revenue also.

The main administrative function of the Board are as under :-

1- Supervision, direction and control of the work of Divisional Commissioners, Collectors, S.D.O.s and Tahsildars. This also includes inspections of the work of Tahsildars, Collectors and Commissioners and submission of annual remarks to Govt. about the work and conduct of the Commissioner’s Collectors and S.D.O.s

2- Establishment of Tahsildars and Naib Tahsildars and Sadar Kanungsos.

3- Establishment of district and divisional offices.

4- Establishment of accounts organization and Board’s office at Allahabad and Lucknow.

5- Administration or Government Estates and Colonization scheme.

6- Survey, settlement and Record operations.

7- Maintenance of Land records.

8- Collection, compilation and publication of statistics relating to land agriculture.

9- Supervision, direction and implementation of land reforms measures.

10- Training of lekhpal, Kanungaos and other staff in land survey.

11- Work relating to abolition of Zamindari in urban areas of the state.

12- Work relating to payment of compensation under the U.P.Z.A & L.R.Act.


14- Land Acquisition work including establishment of special Land Acquisition Officers.

15- Administrative of Taqavi Act including allocation and sanction of Taqvi loans to district and divisions.

16- Direction and supervision of work relating to collections of land Revenue and Land Development Tax, Irrigation and Taqavi dues and other Government dues which includes :-

(a) Consolidation costs.

(b) Forest dues

(c) Excise dues.

(d) Trade Tax

(e) Motor vehicle taxes

(f) Development loans

(g) Industrial loans

(h) Agriculture seed store

(i) Electricity dues.
(j) Such other dues as are recoverable as arrears of Land Revenue.

19. Assisting Government in the Administration and supervision of the flood, drought, scarcity and relief measures.

20. Administration and maintenance of revenue building.

21. Supervision of all revenue court work in the state.

22. Work relating to Agriculture and live stock census.

23. Work relating to small savings.

24. Supervision of work relating Evacuee property.

The Board of Revenue also function as the Head of the Department in the following cases.

1. As Director of Land Records, for revenue staff. Lekhpals, Assistant Registrar Kanungs, Registrar Kanungs, Supervisor Kanungs and Sadar Kanungs.

2. Land Reforms Commissioner for Land reforms matters.


4. Settlement Commissioner for Record operations and settlement.

5. Head of Department of other revenue staff.

In addition to the administrative function as detailed above the Chairman and the Administrative Members of the Board also hear and dispose of Revisions and Appeals under the various Acts as under:

<table>
<thead>
<tr>
<th>Particulars of Act.</th>
<th>Nature of revisions or revisions or reference</th>
<th>Against order/Judgment of</th>
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<tbody>
<tr>
<td>2. Motor Vehicles Act. (fild before 1-4-71)</td>
<td>Appeals.</td>
<td>Regional Transport Authority</td>
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</table>

**JUDICIAL FUNCTIONS**

The judicial wing of the board, which is located at Allahabad as the Chief Judicial authority in revenue matters has appellate and revisionary jurisdiction under the following acts:

5. U.P Tenants (Acquisition of Privileges) act.
8. Indian stamp Act.

On an average 10 to 12 thousand appeals/reference are disposed of in a year by the chairman and Member of the board of administrative and judicial sides.

From the foregoing paragraphs it could be seen that the Board is an organization, which has evolved and developed over more than hundred years according to changing needs of Revenue administration. It is, the Chief executive authority for coordination, direction and supervision of revenue work. It is, also the Chief Revenue Judiciary for the whose state, with the help of its expertise’s and field agencies the Board also assists the the government in the formulation of policies and programmes in the field of Revenue Administration.

References:

1. Website of Government of Uttar Pradesh
2. Wikipedia