
KARNATAKA LAND RECORD OF RIGHTS RULES, 1961

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KARNATAKA LAND RECORD OF RIGHTS RULES, 1961

In exercise of the powers conferred by Section 18 of the Karnataka Land Record of Rights Act, 1958 (Karnataka Act 17 of 1958), the Government of Karnataka, hereby make the following rules, the draft of the same having been previously published in Part IV, Section 2-C(i) of the Karnataka Gazette, dated the 5th April, 1962 as required by sub-section (1) of the said section, viz., Section 18.

CHAPTER 1

Preliminary

1. Short Title :-

These rules may be called the Karnataka Land Record of Rights Rules, 1961.

2. In these rules unless the context otherwise requires :-

- (a) "Act" means the Karnataka Land Record of Rights Act, 1958;
- (b) "Form" means a form appended to these rules;
- (c) "Revenue Inspector" includes Shekdar, Circle Inspector, Circle Officer, Girdewar, Parpathegar or such other person as may be appointed by the Deputy Commissioner to be the Revenue Inspector for the purposes of these rules;
- (d) "Section" means a section of the Act;
- (e) "Sheristedar" includes Aval Karkun, Tahsil Peshakar, Taluk Head Clerk in Coorg District or such other person as may be appointed by the Deputy Commissioner to be the Taluk Sheristedar for the purposes of these rules;
- (f) "Village Patel" includes Mulki Patil, village Munsiff or village Manager in the Madras Area or such other person as may be appointed by the Deputy Commissioner to be the Village Patel for the purposes of these rules;
- (g) Words and expressions is used in these rules, but not defined shall have the meaning assigned to them in the Act.

3. Stages of record of rights work and the authority which should attend to the various stages :-

(1) The Record of Rights work in any area will ordinarily be divided into the following four stages, namely.

(a) First stage. The preparation of the preliminary records including,

(i) check and verification;

(ii) decision of disputes; and

(iii) enquiry into and disposal of appeals;

(b) Second stage. The measurement, mapping and apportionment of assessment of hissas.

(c) Third stage. The preparation of the final record of rights; and

(d) Fourth stage. The subsequent maintenance of the record of rights including.

(i) recording of Mutations;

(ii) check and certification of entries in the Mutation Register;

(iii) decision of disputes;

(iv) enquiry into and disposal of appeals;

(v) measurement of new hissas and incorporation of the results of Survey in the record of rights.

(2) The first three stages of Record of Rights work shall be attended to by the Department of Land Records and the fourth stage by the Revenue Department.

4. Tahsildars to work in consultation with the District Survey Officer :-

During the currency of the first three stages of the records of rights work, the Tahsildar or other Officer appointed to perform the function of a Tahsildar under the Act, shall work under the general directions of the Deputy Commissioner, District Survey Officer, or such other Officer of the Land Records Department as may be directed by the State Government.

CHAPTER 2

Preparation of the Preliminary Record

5. Publication :-

Before the enquiry for the preparation of the preliminary record of rights in any area is made, wide publicity thereof shall be given in the following manner, namely.

(a) by publication in the Official Gazette in the Form prescribed in Appendix "A";

(b) by affixing copies of the Notification in the Chavadis of villages and on the Notice Board of the Taluk, Sub-division and District Offices concerned;

(c) by beat of drum in the village or villages concerned;

(d) in such other manner as may be ordered by the State Government.

6. Preparation of the Preliminary Record by Village Accountant :-

(1) The Village Accountant shall prepare a preliminary record in Form I for each village in his charge, basing the same on his own knowledge and on such information as may be available from village accounts as well as upon information furnished by persons in possession of land or holders of rights over land as to the nature and extent of the interest which they have in such land.

(2) The preliminary record so prepared shall form the basis of the final Record of Rights to be prepared under Section 4 of the Act. The Village Patel shall also help in the preparation of the preliminary record and give all information available with him.

(3) After completion of the preparation of the preliminary records, the Village Accountant shall forward the same to the Revenue Inspector or other Officer appointed for the purpose who shall send it back to the Village Accountant along with his tour programme, more than a fortnight in advance of the day fixed for his visit to the village, for publication of the preliminary record and his tour programme in the village by beat of drum, inviting the land-holders and others concerned to inspect the entries in the preliminary record and to attend the enquiry to be conducted at the village on the dates specified in the tour programme.

7. Checking :-

(1) The Revenue Inspector or other Officer appointed for the purpose shall, on the day so specified or on any subsequent date of which due intimation has been given to the villagers by beat of drum in the village, visit the village, read out and explain before the villagers assembled in the Chavadi, all the entries in the preliminary records prepared by the Village Accountant and invite objections, if any, within a period of fortnight from that date. He shall also fix the next date of his visit to the village in their presence for enquiry. He shall make a certificate at the foot of the preliminary records that all the entries have been duly read out to the assembled villagers and the next date of his visit has been fixed and shall sign and date the same on the spot. After receipt of objections, if any, or otherwise, he shall, on the day so appointed in their presence, check every entry in the preliminary record and certify to its accuracy. If any person who had objected to the correctness of an entry admits at the enquiry such entry to be correct, the Revenue Inspector, or other Officers shall note the admission in the remarks column of the record. The Revenue

Inspector, or other Officer shall not erase but shall correct any errors admitted by all parties by bracketing the errors and inserting the correct entries by interlineation or by side note. If the error is not admitted, the Revenue Inspector or other Officer shall enter the dispute in the Register of disputed cases. He shall also make a certificate at the foot of the preliminary record that the corrected entries have been duly read out to the assembled villagers and shall sign and date the same on the spot and shall also get it signed by the leading persons assembled there. He shall conduct field tests in respect of not less than 20 per cent of the entries.

(2) After the entries are so verified by the Revenue Inspector or other Officer, the Tahsildar or other Officer authorised for the purpose shall visit every village and test the correctness of not less than 50 per cent of the entries therein by personal investigation and initial against the entries so verified. He will also satisfy himself during his check that the entries have been read out to the villagers by the Revenue Inspector. He will also conduct field tests of not less than 10 per cent of the entries.

8. Disputed cases :-

Cases of disputed ownership coming to the notice at any stage shall be brought on a separate Register maintained in this behalf in Form II either by the Revenue Inspector or the Tahsildar, or other Officer authorised for the purpose as the case may be, and the fact of having done so noted in the preliminary record (Form I) Against the concerned entry.

9. Settlement of Disputes :-

(1) Every case entered in the Register of Disputed Cases shall be enquired into, on an appointed day of which due notice shall be given to the parties concerned before-hand by the Sheristedar or by any Officer of the Revenue Department superior in rank to him, who shall pass orders thereon. Wherever a field inspection is considered necessary, such Officer shall make inspection, after giving due notice to the parties concerned of such inspection, in the presence of the parties concerned, and two members of the village panchayat if they are available. He will indicate the exact wording of the note that has to be made in the preliminary record and in the record of rights. The proceedings of the enquiry shall be oral and public and there shall be no recording of statements and depositions. The only record shall be the order of the Officer holding the enquiry, in the Register itself, which shall contain a

brief summary of the facts elicited during the enquiry and the grounds for the decision.

(2) Such Officer shall at once communicate his decision verbally to the parties if they are present and make a note to that effect in the Register of Disputed Cases. If the parties are not present, a written intimation of the decision shall be sent by post to the party's last known address and the date of such intimation shall be noted in the Register of Disputed Cases.

(3) An appeal shall lie against the decision of such Officer to the Assistant Commissioner in charge of the Taluk whose decision shall be final. If no Assistant Commissioner is in charge of the Taluk, the appeal shall lie to the Deputy Commissioner of the District. The Deputy Commissioner shall either decide the case himself or authorise any of his Gazetted Assistant to decide the appeal. The decision on such appeal shall be final.

10. Preparation of Demand Register :-

As the preliminary record is completed and checked, the Village Accountant shall prepare a Demand Register in respect of each village under the immediate supervision of the Tahsildar or other Officer authorised for the purpose, which will be sent to the Taluk Office for proceeding with the collection of Record of Rights fees as specified in Rule 44.

11. Intimation Slips to be sent to Village Accountant :-

The Tahsildar in charge of the Record of Rights work or other Officer appointed for the purpose will intimate the fact of completion of the preliminary record, to the Registrar of the District and the Sub-Registrars of the Taluk with a request to send the intimation slips in Form X of all transactions relating to the lands situated in the taluk, which are registered in their offices, to the Village Accountants concerned through the Tahsildar who will keep a record of all such intimation slips sent to the Village Accountant.

12. Conduct of Survey Work after completion of the Preliminary Record :-

After the preparation and checking of the preliminary record is completed, the work of measuring and mapping of S. Nos. and determination of assessment in the case of villages in which Survey and Settlement has not been introduced, of sub-divisions and apportionment of assessment in other cases, will be conducted in accordance with the provisions of Chapter III.

13. Mutations subsequent to the preparation of the Preliminary Record :-

(1) Mutations of ownership and other rights in lands that occur between the period when the preliminary record is completed and the final record of rights is prepared and notified under sub-section (2) of Section 4 of the Act, shall be entered in the Mutation Register (Form III) maintained for the purpose. The procedure for the recording of mutations and checking shall be as specified in Chapter V.

(2) In respect of mutations taking place after the commencement of the Hissa Survey, corrections shall be recorded in the mutation Register and shall be brought into the final record of rights in due course. If, however, the mutations which involve measurement in respect of any village are finally accepted by the Tahsildar or other Officer authorised for the purpose when the Survey Party is still working in the Taluk, such cases shall be forwarded immediately to the surveyor concerned for necessary action.

CHAPTER 3

Measurement, Mapping of Sub-division and Apportionment of Assessment

14. Deputation of a Survey Party :-

Immediately after the preparation of the preliminary records of the villages or of an appreciable number of villages in the Taluk is completed, the District Survey Officer will take steps to depute a Survey Party to measure, map and apportion the assessment of the several sub-divisions.

15. Publication of the starting of Survey Operation :-

When the Hissa Survey Operations are about to be taken up, the Survey Officer-in-charge of the measurement party shall cause to be published in the Gazette and also posted on the Taluk Office Notice Board and in the Village Chavadi, a notice in Form B stating that measurement will be carried out and requiring all land-holders and others interested in the land situated in the village to be present when their sub-divisions are measured and to show to the surveyors the boundaries of their plots. He shall also cause the substance of the same to be announced by beat of drum in the village through the Tahsildar of the Taluk.

16. Announcement of the arrival of the Surveyor in the Village and his programme of work :-

As soon as the surveyor enters on his duties in each village, he will

cause his presence to be announced in the village by means of beat of drum throughout the village and also post in the Village Chavadi a notice in Form C stating as far as possible, the survey numbers and hissas which are to be measured on the next day and requiring land-holders to be present on the spot at the time, to show the boundaries of their plots and put forth their claims if any.

17. Notice of work to be taken up, given daily :-

A notice in Form C should be published and posted every day in the village till the work in the village is completed. The notice in the Village Chavadi and the general announcement as specified in Rule 16 shall be taken as sufficient notice to all the land holders of the village concerned.

18. Mode of Measurement and Mapping :-

(1) Hissas will be measured and mapped as they are found to exist on the field and the Surveyor will rectify mistakes and supply omissions of an obvious nature in the preliminary record that come to light during hissa survey in cases in which the facts are admitted by all the parties.

(2) All cases of disputes or doubts of whatsoever nature should be entered by him in the Register of Disputed Cases in Form IV to be maintained by the Survey Party. New hissas or plots may be added to the preliminary record at the measurement stage under the orders of the Tahsildar, a Survey Officer, or other Officer authorised for the purpose who will, before incorporating these new hissas in the preliminary record or the final record, make the necessary investigation and test before certifying the entries as required by sub-section (1) of Section 6 of the Act.

(3) When there is no dispute, the boundary of each hissa shall be laid down according to the statements of the holders.

(4) When there is any dispute, the boundary to which the dispute relates shall be measured and mapped in accordance with the claims of all the disputants, and the dispute entered in the Register of Disputed cases. After the dispute has been settled under Rule 20, the map shall be corrected accordingly, and the areas finally entered in the record.

19. Enquiry into Dispute :-

The Supervisor in charge of a group of surveyors will enquire into all the disputed cases and record his opinion in the column provided

therefor. If any dispute not entered by the Surveyor in the Register of Disputed Cases are brought to his notice he should include those also in the Register of Disputed Cases.

20. Decision of disputes :-

A previous notice of seven days should be given by the Officer-in-charge of each survey party, of his visit to the village in which the Hissa Survey operations have been completed or are in progress for purposes of his tests. He should invite all parties interested to put forth their claims before him. Any dispute brought up before him in addition to those brought by the Supervisor should also be entered in the Register of disputed cases and his decisions given therein.

21. Proceedings shall be oral and public :-

All proceedings relating to such enquiries shall be oral and public. There will be no recording of statement or depositions. The only record will be that of the Officer-in-charge of the party in the register itself which shall contain a brief but clear summary of the essential facts elicited in the enquiry and the grounds for the decision.

22. Communication of decision :-

The Officer shall at once communicate his decision verbally to the parties concerned if present and make a note to that effect in the Register of Disputed Cases. If the parties are not present, a written intimation of the decisions shall be sent by post to the party's last known address and the date of such intimation shall be entered in the register.

23. Date and place of deciding disputes :-

Ordinarily the disputes of each village shall be decided in the village itself by the Officer-in-charge of the survey party and proper entries shall be made in the register then and there. Where absolutely necessary, a later date may be fixed for the further hearing of disputes, provided that a notice of at least 15 days shall be given of the postponed date of the hearing to all the concerned parties.

24. Appeals :-

Any person adversely affected by the decision of the Officer-in-charge of the Survey Party under Rule 20, may within sixty days from the date of communication of the order to him, appeal to the Superintendent of Land Records either in person or by post:

Provided that the Superintendent of Land Records may admit an

appeal preferred after the period of sixty days aforesaid if he is satisfied that the appellant had sufficient cause for not preferring the appeal within that period.

25. Maintenance of register of appeals :-

Every appellate Officer shall maintain a register in Form VII with regard to appeals and other miscellaneous applications made to him.

CHAPTER 4

Preparation of Final Record of Rights

26. Preparation of Final Record of Rights :-

After the measurement, mapping and apportionment of assessment of hissas are completed, the final Record of Rights in Form V (Record of Rights Register) in duplicate shall be prepared under the immediate supervision of the Officer-in-charge of the Survey Party, incorporating all the mutations recorded upto a date specified by the Superintendent of Land Records.

27. Rights of way and other easements :-

Any easement or rights agreed upon between parties shall be noted in the Record of Rights Register under the column "other rights".

28. Transmission of record of rights demand registers :-

The Officer-in-charge of the Survey Party shall send the Record of Rights Register in duplicate to the Deputy Commissioner along with a revised Demand Register in Form VI showing the amount of Record of Rights fees due from each hissadar or landholder.

29. Publication of the record of rights :-

The Deputy Commissioner shall, on receipt of the Record of Rights Registers, notify under Section 4(2) of the Act, the completion of the record of rights, in the Official Gazette in Form XVIII and by affixing a copy of the notification in the Chavadi and on the Notice Board of the Taluk Office. After the issue of the said notification, the Deputy Commissioner shall forward the Record of Rights Registers and the revised Demand Register to the Tahsildar of the Taluk concerned. One of the Record of Rights Registers and the revised Demand Register shall be retained in the Taluk Office and the other Record of Rights Register shall be sent to the Village Accountant concerned.

30. Remuneration to Village Accountants and village patels :-

A remuneration at such rates as may be ordered by Government from time to time for each entry in the preliminary record as finally accepted in the Record of Rights shall be paid to such class of Village Accountants and patels as may be specified by the Government. No remuneration shall be paid in respect of entries relating to unoccupied survey numbers.

CHAPTER 5

Maintenance of Record of Rights

31. Recording of mutation of rights :-

(1) On receipt of information of changes in the rights over land.

(i) on account of succession, survivorship and inheritance, the Village Accountant shall enter the changes in Form VIII; and

(ii) in any other manner, the Village Accountant shall enter the changes in Form IX.

(2) The Village Accountant shall take the signature of the party reporting the change and deliver the counterfoil of Form VIII or Form IX as the case may be, to the party.

32. Registrar and Sub-Registrar to send intimation slips to the Village Accountant through the Tahsildar :-

(1) The Registrar and Sub-Registrar shall on receipt of information under Rule 11 of the completion of the preliminary records, send to the concerned Village Accountant through the Tahsildar, daily intimation slips in Form X of all transactions relating to lands registered in his office, compiled separately for each village.

(2) On receipt of intimation slips in Form X from the Registrar or the Sub-Registrar, the Tahsildar shall cause the slips to be entered village-wise giving separate serial numbers for each village in Form XI and transmit the same to the concerned Village Accountant and get acknowledgements which shall be filed in his office.

33. Publication of entries in Mutation Register :-

(1) As soon as intimations in Form VIII, IX and X are received, the mutation shall be entered in the chronological order of receipt in the Register of Mutations (Form III) to be maintained for the purpose for each village.

(2) After the entry is made in Mutation Register, a complete copy of the entries in the Mutation Register shall be prepared and

exhibited by the Village Accountant in the Chavadi for a period of one month.

34. Issue of notices to the parties affected by mutations :-

Simultaneously, as the intimations are received and entries are made in the mutation Registers notices in duplicate in Form XII shall be prepared and caused to be served by the village accountant on all the parties concerned. The original notice shall indicate the nature of service in each case and shall be filed with the concerned records.

35. Checking of mutations :-

Objections, if any, to the entries made in the Mutation Register, may be preferred within thirty days from the date of publication of the entries under sub-rule (2) of Rule 33. If no objection is received within the aforesaid period of thirty days, the entries shall be certified by the Revenue Inspector or by any Officer of the revenue department superior in rank to him or by the District Survey Officer or by the Assistant Superintendent for Reclassification in areas where reclassification work is in progress. After the entries are certified, such entries shall be transferred to the Record of Rights Register.

36. Disputes and disposal :-

Objections, if any, received within the period specified in Rule 35, shall be entered in the register of disputed cases (Form II) and shall be disposed of in the manner specified in Rule 9. The decision in such cases shall be entered in the record of rights as specified in Rule 39. All cases of disputes under the Act at the maintenance stage shall be disposed of by local enquiry.

37. Appeal during the maintenance stage :-

In respect of an order passed under Rule 36.

(i) by the Sheristedar or Tahsildar, an appeal shall lie to the Assistant Commissioner; and

(ii) by the Assistant Commissioner, an appeal shall lie to the Deputy Commissioner.

38. Levy of penalty by the Tahsildar :-

The power of the Deputy Commissioner under clause (b) of sub-section (3) of Section 5 of the Act to order levy of penalty for reporting acquisition of rights after a period of one year, shall be exercisable by the Sheristedar, Tahsildar or Assistant Commissioner

or the District Survey Officer, or the Assistant Superintendent for Reclassification having jurisdiction over the Taluk.

39. Transfer of entries from Mutation Register to Record of Rights :-

(1) Entries in Record of Rights Register in Form V shall be corrected in accordance with the order passed in Mutation Register or register of disputed cases.

(2)

(a) In cases involving measurement, if any difference regarding the concerned entries in the Mutation Register and in the record of rights is noticed during the measurement, the same will be treated as a fresh mutation and disposed of as provided in these rules;

(b) Every correction or addition to, the record of rights shall be made after such corrections or additions are made in the register of mutations or in the register of disputed cases.

40. Record of rights register to be written :-

(1) The Record of Rights Register shall be rewritten incorporating all the hissas and rights in force up to the date prescribed by the Assistant Commissioner in charge of Revenue Sub-division whenever that Officer, in view of the large number of corrections or want of space in the said register, shall so direct.

(2) When the rewritten copy of the Record of Rights Register is reported to be complete, the said Assistant Commissioner shall cause it to be compared and shall test check at least five per cent of the entries and certify therein the specific entries checked by him.

CHAPTER 6

Levy and Recovery of Fees

41. Levy of fees for the preparation of record of rights :-

(1) To meet the cost of the preliminary investigation survey operations and writing up of the record of rights in the first instance, fees shall be levied at the following rates, namely.

(a) for entries which involve sub-division and measurement of fields, rupees four for sub-division;

(b) for entries which involve no sub-division and measurement 50

np. per claim or entry, subject to a maximum of rupees five for all entries made at one time pertaining to the lands held in a village by the same individual.

(2) Fees at the rates specified in sub-rule (1) shall be levied in respect of mutations recorded under Rule 13 also.

42. Fees to be levied for mutations taking place in the maintenance stage :-

After the record of rights is prepared and the fact is notified, fees at the following rates shall be levied for recording mutations.

(a) For entries requiring no measurement. 50 np. per entry subject to a maximum of rupees five for all entries made at one time pertaining to the lands held in a village by the same individual:

Provided that.

(i) no fee shall be chargeable for transferring khatahs in inheritance cases involving no partition;

(ii) in respect of Co-operative Societies registered under the Karnataka Co-operative Societies Act, 1959, which are exempted whether in full or in part from the registration fees payable under the Indian Registration Act, 1908, the fee leviable shall be limited to ten naye paise per entry;

(iii) in respect of Land Mortgage Bank and the Apex Bank, no fee shall be leviable;

(b) for making hissas in disputed cases referred to in Rule 18, the fees shall be such as will cover the entire cost of measuring, assessing and mapping of hissa which shall be assessed by the District Survey Officer;

(c) no fee shall be charged in the case of grant of lands on "Application for Revenue Land" to private individual and in the case of purchase of lands in sales held for arrears of Revenue;

(d) no fee shall be charged in respect of lands resumed to Government for arrears of land revenue and subsequently restored to khatedars on payment of arrears of dues thereon;

(e) no fee shall also be charged in respect of Mutations relating to mortgage of land to Government and Co-operative Societies for loans taken.

43. Levy of fees in other Cases :-

(1) The following fees shall be levied in other case, namely.

I. For grant of Certified copy of a public document.

(a)	For every 100 words or part thereof	24 nP.
(b)	Comparing	One-fourth of the above
(c)	If the original be in a Tabular form	Twice the rate noted above
(d)	If the copy be given in printed form, for every sheet used in addition to the above rates	10 nP.

II. For every certified copy of a map or a hissa or a tippan of a hissa Rupee one each.

III. For showing the boundary of a Survey No. or a hissa by.

(i)	A Surveyor	Rs. 10 per S. No. or Hissa
(ii)	Supervisor	Rs. 15 per S. No. or Hissa
(iii)	Gazetted Officer	Rs. 25 per S. No. or Hissa

(2) Copying and comparing fees received from the parties will be paid to the officials preparing and comparing the copies.

(3) A copy of application register in Form XIX should be maintained by the Village Accountant and also in the Taluk Office for noting the particulars of copy applications received and copies issued.

44. Mode of Recovery of Fees :-

The collection of record of rights fees shall be commenced one year after the completion and checking of the preliminary record, the fees being levied along with the first land Revenue Khist falling due thereafter, where the fees are not paid promptly by the parties responsible, the same shall be recovered as an arrear of Land

Revenue.

45. Occupants required to render necessary assistance :-

The Village Accountant or any Revenue or Survey Officer shall require the attendance of holders of lands and all other persons interested therein to render all reasonable necessary assistance in showing the boundaries of the respective holdings for enabling them to prepare the plans of the fields and other records correctly.

46. Time and place of Inspection of record of Rights and Mutation Register :-

(1) During the working days, the record of rights and Mutation Registers shall be open for inspection by the public in the Village Chavadi and no inspection fee shall be charged.

(2) A search fee of fifteen naye paise per entry shall be charged.

(3) Subject to rules and the provisions of any law, governing the grant of copies of Public Documents, certified extracts of entries in the Record of Rights and Mutation Register and other Registers and records maintained by the Village Accountants under this Act shall be granted by the Village Accountant, if the application is made to him or by the Tahsildar or Taluk Sheristedar, if the application is made to the Tahsildar or the Tahsildar may direct the Village Accountant to grant a copy applied for or by the Tahsildar or other Officer not below the rank of a Taluk Sheristedar to the parties, the copying fees being 15 nP. for a copy of the complete entries relating to a survey number or portion of a survey number in the register of record of rights or relating to an entry in the Mutation Register or other registers maintained by the Village Accountants under the Act.

(4) The Village Accountant or other Officer receiving the money shall issue printed receipt in Form XV for all the amounts received by him, to the parties concerned. He shall note the details for which the fee is received both in the counterfoil and also in the original copies to be issued to the parties and the amount so received shall be caused to be remitted to the Treasury excepting copying and comparing fees.

CHAPTER 7

Miscellaneous

47. Acknowledgement of Information or Documents given by the Parties :-

Written acknowledgement in Form XIV shall be given to persons furnishing information or documents under Section 5.

48. Remuneration to Patels and Village Accountants :-

Out of the income from fees realised in respect of mutations at the maintenance stage of the Record of Rights a remuneration of 5 nP. per entry will be given to the Village Accountant and 2 nP. to the Patels in areas where the remuneration to Village Accountants and Patels is not a monthly salary and the remuneration is calculated on the basis of Land Revenue or population or both and paid by way of potgi.

49. Issue of receipts for fees Recovered :-

For every item of money recovered from the hissadars or claimants under any of the provisions of these Rules, a receipt shall be given in Form XV.

50. Maintenance of khata and kirdi by the Village Accountants :-

(1) The Village Accountant shall maintain a separate khata and Kirdi in Form XVI and XVII for the accounting of money due and collected in respect of each village.

(2) The Khata shall be maintained in the same manner as in the case of land revenue collection, indicating the following particulars, namely. The opening balance, the total demand under this head, the total collections every month and the balance.

(3) The Kirdi will begin with the "ADAV BAKI" or old balance (Khulavar) if any and as the individual items are collected, they should be rounded off in the "ADAV BAKI". In the last page of the Kirdi, the Demand, Collection and Balance for the year should be shown

.

51. Checking of Collections :-

With a view to check irregularities and to see that the collection work is progressing satisfactorily the Revenue Inspectors and the Tahsildars should examine the khata and kirdi whenever they visit the villages and verify the entries therein with the receipt books. They will also satisfy themselves by enquiring whether printed receipts are being issued for money recovered.

52. Demand, Collection and balance Statement in the

Village Office :-

A Villagewar Demand, Collection and Balance statement will be maintained by the Village Accountant and in the Taluk Office. The Tahsildar will watch the progress of collections and also for the information of higher inspecting Officers.