

The Punjab Land Revenue (Special Charges) Act, 1958

Punjab Act No. 6 of 1958

hl324

Received the assent of the Governor of Punjab on the 12th April, 1958 and was first published for general information in the Punjab Government Gazette (Extraordinary), dated the 15th April, 1958.

LEGISLATIVE HISTORY 6

- Amended by Punjab Act 15 of 1962
- Amended by Punjab Adaptation of Laws (State and Concurrent Subjects) Order, 1968

An Act to provide for the levy and payment of a special charge on land revenue

Be it enacted by the Legislature of the State of Punjab in the Ninth Year of the Republic of India as follows :

1. Short title, extent and commencement. - (1) This Act may be called the Punjab Land Revenue (Special Charges) Act, 1958.

(2) It extends to the whole of the State of Punjab.

(3) It shall come into force at once in the [territories of the State of Punjab which, immediately before the 1st November, 1956, formed part of that State, but the State Government may, by notification in the Official Gazette, direct that it shall come into force in the remaining territories or any part thereof on such date or dates as may be specified in such notification and different dates may be specified for different parts.]

Object & Reasons6

Statement of object and reasons. - To enable the Government to meet the heavy financial obligation created by the various development schemes included in the Second Five Year Plan, it is necessary to augment State Revenue in every possible manner. One of the steps which can be taken in this direction is the imposition of a levy in the form of a special charge on land revenue assessed on agricultural land as well as on land put to non- agricultural use including the surcharge leviable under the Punjab Land Revenue (Surcharge) Act, 1954. The proposed special charge will constitute a permanent feature in the tax structure of the State and its incidence will mainly fall on those who can afford to pay it.

The reason why the Act will not come into force in the Patiala Division is that the land revenue rates in the areas of the erstwhile Pepsu (which now constitutes the Patiala Division) are already higher than those prevailing in the areas of erstwhile Punjab while the amount of cesses leviable in the former areas is less than leviable in the latter areas Action is being taken to bring the land revenue rates and cesses of Patiala Division to the level of what prevails in the other two Divisions and the intention is to apply the Act as and when this uniformity brought about in the Division or any part thereof".

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2. Definitions. - In this Act, unless there is anything repugnant in the subject or context,-

- (a) "land revenue" shall have the meaning assigned to it in section 3(6) of the Punjab Land Revenue Act, 1887, and shall include the surcharge leviable under the Punjab Land Revenue (Surcharge) Act, 1954 (No. XXXVI of 1954) [but shall not include special assessment made under the Punjab Land Revenue (Special Assessments) Act, 1955, or under clause (f) or clause (g) of sub-section (1) of section 59 of the Punjab Land Revenue Act, 1887.]
- (b) "landowner" means a landowner who is liable to pay special charge under this Act;
- (c) "assessing authority" means the Collector of the district where the land of any person is situate and if it is situated in more than one district, such other officer as may be appointed by the State Government in this behalf;
- (d) all terms, which are used but not defined, shall have the meaning assigned to them in the Punjab Land Revenue Act, 1887.

3. Levy of special charge. - With effect from the Rabi harvest of the agricultural year 1957-58 or, where this Act comes into force in any area by notification issued under subsection (3) of section 1, with effect from such harvest as the State Government may, by notification, direct, and notwithstanding anything to the contrary contained in the Punjab Land Revenue Act, 1887 (Act No. XVII of 1887), every landowner who pays land revenue in excess of fifty rupees, shall be liable to pay a special charge thereon in accordance with the rates specified in the Schedule.

4. Submission of returns. - (1) A landowner who is liable to pay more than Rs. 50 as land revenue and whose land is situated within the territorial jurisdiction of more than one Patwari and who has not already given such information shall, within thirty days from the date on which this Act comes into force in any area, furnish information of the total land revenue payable by him to the Patwari in whose circle he ordinarily resides or in whose circular he holds largest amount of land and shall also submit a copy thereof to the Tahsildar having jurisdiction.

(2) The provisions of sub-section (1) shall apply *mutatis mutandis* to a person who becomes liable to pay the special charge under this Act as a result of acquisition of land after the commencement of this Act and in his case the period of return shall be thirty days from the date of acquisition.

[5. Penalty for failure to furnish information. - If a person fails to furnish the information required by section 4 or furnishes information which is wrong in material particulars, the assessing authority may charge him

with a penalty up to six times the amount of special charge recoverable from him under this Act:

Provided that a person shall be deemed to have furnished the required information if he furnishes it within ninety days of the commencement of the Punjab Land Revenue (Special Charges) Amendment Act, 1963.]

6. Recovery of special charge. - The special charge and the penalty, if any] under this Act shall be recoverable as land revenue and in the manner prescribed by rules made by the State Government in this behalf.

7. Revision. - The prescribed authority of its own motion, or, on application made to it in the prescribed manner, may call for the record of any proceedings, which are pending before or have been disposed of by any authority under this Act for the purpose of satisfying itself as to the legality or propriety of such proceedings or any order made thereunder and may pass such order in relation thereto as it may think fit.

8. Rule-making power. - The State Government may, by notification in the Official Gazette, make rules for carrying out the purposes of this Act.

Schedule

(See section 3)

(a) *Land revenue exceeding Rs. 50 but not exceeding Rs. 100 annually -*

On the first Rs. 50	Nil
On the remaining Rs. 50 or part thereof	50 per cent

(b) *Land revenue exceeding Rs. 100 but not exceeding Rs. 200 annually -*

On the first Rs. 50	Nil
On the next Rs. 50	30 per cent
on the next Rs. 100 or part thereof	70 per cent

(c) *Land revenue exceeding Rs. 200 but not exceeding Rs. 500 annually -*

On the first Rs. 50	Nil
On the next Rs. 50	50 per cent
On the next Rs. 100	70 per cent
On the next Rs. 300 or part thereof	100 per cent

(d) *Land revenue exceeding Rs. 500 but not exceeding Rs. 1,000 annually -*

On the first Rs. 50	Nil
On the next Rs. 50	50 per cent
On the next Rs. 100	70 per cent

On the next Rs. 300	100 per cent
On the next Rs. 500 or part thereof	150 per cent

(e) Land revenue exceeding Rs. 1,000 annually -

On the first Rs. 50	Nil
On the next Rs. 50	50 per cent
On the next Rs. 100	70 per cent
On the next Rs. 300	100 per cent
On the next Rs. 500	150 per cent
On the remaining amount	300 per cent