

The Punjab Land Revenue Special Assessment (Exemption) Act, 1962

Punjab Act No. 7 of 1962

hl328

Received the assent of the Governor of Punjab on the 28th May, 1962 and was first published for general information in the Punjab Government Gazette (Extraordinary), dated the 2nd June, 1962.

An Act to provide certain exemptions from special assessment land revenue.

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

1. Short title. - This Act may be called the Punjab Land Revenue Special Assessment (Exemption) Act, 1962.

2. In this Act, unless the context otherwise requires, -

- (a) "factory" means a factory as defined in clause (m) of section 2 of the Factories Act, 1948;
- (b) "land" means land which for reasons specified in clauses (f) and (g) of sub- section (1) of section 59 of the Punjab Land Revenue Act, 1887, requires revision in the assessment of its land revenue;
- (c) "special assessment" means the special assessment made under the Punjab Land Revenue (Special Assessment) Act, 1955, or clauses (f) and (g) of sub-section (1) of section 59 of the Punjab Land Revenue Act, 1887.

3. Exemption from special assessment. - (1) As from the commencement of the Punjab Land Revenue (Special Assessments) Act, 1955, no land shall be liable to special assessment -

- (a) where such land is situated in any hill area or submontane area specified in this behalf by the State Government by notification; or
- (b) where on such land a factory is established, whether before or after such commencement :

Provided that the exemption in clause (b) shall apply for a period of ten years to be computed from the date on which the factory starts working.

(2) The State Government, it is of opinion that it is in public interest so to do, may by notification exempt any class or classes of sites or any areas to be specified in the notification from liability to special assessment.