

Assam Land Revenue Re-Assessment Act, 1936

08 of 1936

[16 December 1936]

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PREAMBLE

An

Act to regulate re-assessment of Land Revenue in Assam

Whereas it is expedient that the process of revising the assessment of the land revenue in Assam should be brought under closer regulation by statute:

It is hereby enacted as follows:--

1. For Statement of Objects and Reasons, see Assam Gazette, 1935, Part V, page 148; for Report of Select Committee, see Assam Gazette, 1936, Part V, pages 123-132; for Proceedings in Council, see Assam Gazette, 1935, Part VI, pages 1346-1351, Assam Gazette, 1936, Part VI, pages 155-162, 872, 1048-1050.

PART 1 PRELIMINARY

1. Short title :-

(1) This Act may be called the Assam Land Revenue Reassessment Act, 1936

Extent.

(2) It extends to those areas in the province of Assam in which section 29 of the Assam Land and Revenue Regulation, 1886 (Regulation I of 1886) (hereinafter referred to as the Regulation) is, or may be, in force and in such areas the provisions of the Regulation shall be subject to the provisions of this Act.

(3) It shall come into force at once:

Provided that anything which had already been done under the Regulation (or the rules made under the Regulation) but for the doing of which this Act prescribes new conditions or a new procedure, shall be deemed to have been done in accordance with the provisions of this Act.

2. Definitions :-

In this Act, unless a different intention appears from the subject or context,--

(i) the terms defined in the Regulation and not defined in this Act shall have the same meanings as in the Regulation.

"Village."

(ii) "village" means, subject to any general or special orders of the [Provincial Government]¹ the area surveyed and recorded in any survey made by or under the authority of the Government as a distinct and separate village.

"Established village."

(iii) "established village" means a village where in the opinion of the [Provincial Government]¹,

(a) the cultivated fields and homesteads are permanent, and ²[town land means any land within an area declared or deemed to be a municipality or notified area under the Assam Municipal Act, 1923 (Assam Act I of 1923) and any other land which the State Government may declare under the Assam Land and Revenue Regulation, 1886 (Regulation I of 1886) or under the provisions of this Act, to be town land]

(b) the area of waste land, settled and assessed as waste or available for settlement, is inconsiderable.

"Immature village."

(iv) "immature village" means a village which is not an established village.

"Assessment group."

(v) "assessment group" means a group of villages or estates which are included by the Settlement Officer, subject to rule, in one set of proposals for assessment.

"Prescribed."

(vi) "prescribed" means prescribed by rules under this Act.

"Rule."

(vii) "rule" means a rule made under this Act.

"Settlement."

(viii) "settlement" with reference to any local area or class of estates means a special operation carried out in pursuance of a notification under section 18 of the Regulation for the revision of the land revenue demand of that local area or class of estates.

"Major settlement."

(ix) "major settlement" means a settlement of any local area or class of estates extending over not less than 20 square miles.

"Last settlement."

(x) "last settlement with reference to any local area or, class of estates means the last general revision of the land revenue demand of that area or class of estates whether carried out in pursuance of

a notification under section 18 of the Regulation or not.

"Town land."

(xi) town land means any land within an area declared or deemed to be a municipality or notified area under the Assam Municipal Act, 1923 (Assam Act I of 1923) and any other land which the State Government may declare under the Assam Land and which the State Government may declare under the Assam Land and revenue Regulation, 1886 (Regulation I of 1886) or under the provisions of this Act, to be town land

"Special cultivation."

(xii) "special cultivation" means cultivation which involves either owing to the nature of the crop or owing to the process of cultivation a much larger expenditure of capital per acre than is incurred by most of the cultivators in the province.

1. Substituted by the A.O. for "Local Government".

2. Substituted by s. 2 of Assam Act 14 of 1957.

3. Declaration of any specified area as town land :-

(1) The [Provincial Government]* may at any time, by notification, signify its intention to declare any specified area which is not already town land to be town land for the purposes of this Act.

(2) A copy of the notification under sub-section (1) shall be published in such places within the area concerned and elsewhere as the [Provincial Government]¹ may by general or special order direct.

(3) Any person affected by the proposed declaration may, within six weeks from the date of publication of the notification, submit any objection in writing to the [Provincial Government]¹ through the Deputy Commissioner and the [Provincial Government]¹ shall take his objection into consideration.

(4) After considering all the objections received under subsection (3), the [Provincial Government]* may, by notification declare the area or any part thereof to be town land for the purposes of this Act.

1. Substituted by the A.O. for "Local Government".

4. Bar to application of Act to certain land :-

Nothing in this Act shall apply to the settlement of land over which no person has the right of a proprietor or settlement-holder.

5. Issue of notification of major and town land settlement :-

Notwithstanding anything contained in section 18 of the Regulation, the notification mentioned therein shall be issued in the case of every major settlement and of every settlement of town land not included in a major settlement.

6. Forecast report :-

(1) Before issuing any notification of settlement under section 18 of the Regulation for any local area or class of estates, the [Provincial Government]¹ shall require from an officer appointed for the purpose a forecast report. The report shall explain the main factors justifying a revision of the assessment and shall indicate the probable financial results of the settlement of the local area or class of estates, as a whole, and also, as far as can be foreseen, of each part thereof which is distinct in character. The report shall be published in the [Official Gazette]² at least three months before the issue of the notification of settlement and along with the report there shall be published a notice specifying a date on or after which it is proposed to issue the notification and the [Provincial Government]¹ shall consider any objection or suggestion with respect to the proposed notification that may be received before the date so specified from any person likely to be affected thereby.

(2) If the local area to be settled is not less than a subdivision of a district or if the class of estates to be settled extends over more than one subdivision, the officer appointed for the preparation of the forecast report shall be an officer not below the rank of Extra Assistant Commissioner and he shall be relieved of all other duties for such period as the [Provincial Government]¹ may judge to be necessary for the proper preparation of the report.

1. Substituted by the A.O. for "Local Government".

2. Substituted by the A.O. for "Gazette".

PART 2 RE-ASSESSMENT OF LAND NOT BEING TOWN LAND

7. Bar to application of provisions of Part II to town land :-

The provisions of this part shall apply to the settlement of any local area or class of estates not being town land, and in applying them, town land shall be left out of account.

8. General proposals of reassessment :-

In the framing of general proposals of re-assessment for each assessment group, the Settlement Officer shall have regard to the changes which have occurred in the locality since the fixing of the existing assessment, more particularly in respect of--

- (i) the economic condition of those who live mainly by agriculture,
- (ii) the value of agricultural produce,
- (iii) the cost of production, and
- (iv) the letting and selling value of land.

9. Detailed assessment of estates :-

(1) Subject to the provisions of section 25, in the determination of the amount of the assessment proper for each estate the villages and the fields shall be classified and a fair rate per bigha shall be fixed for each class of land in each class of village:

Provided that land settled or used for special cultivation may be assessed at a fair all-round rate per bigha.

(2) In classifying the villages within each assessment group for the purpose of determining how the revised assessment of the group should be distributed amongst them, the Settlement Officer shall have regard to their existing assessment and to their relative advantages and disadvantages, more particularly in respect of--

- (i) the fertility of the soil,
- (ii) the economic condition of those who live mainly by agriculture,
- (iii) facilities of communication, accessibility to markets, and liability to damage by natural causes or from wild animals,

(3) In classifying the fields the Settlement Officer shall have regard to the comparative value of the land for the purposes of agriculture,

10. Bar to enhancement on account of improvements :-

The land revenue of an estate shall not be liable to enhancement on the ground of drainage works, irrigation works, or similar improvements effected since the last settlement at the expense of the settlement-holder or of any person holding under him or of any agency other than Government or a Local Authority, except Village Authorities under the Assam Rural Self-Government Act.

11. Limitation of demand :-

(1) The total revenue assessed on an assessment group shall not exceed 10 per cent. of the gross produce of the group as determined by the Settlement Officer.

Limitation of enhancement.

(2) The incidence of the revenue, that is to say, the total revenue assessed divided by the total settled area on which it is assessed, shall not exceed the incidence of the revenue immediately before the settlement by more than ¹[30] per cent. in the case of the entire area or class of estates notified for settlement or by more than ²[50] per cent. in the case of any village which was an established village at the last settlement:

¹[Provided that for the purpose of applying this sub-section, any land which, in the opinion of the State Government had, immediately before the settlement, been held on Concessional terms or settled or used for special cultivation or any villages which were immature at the time of the last settlement, shall be left out of account, and the limitations mentioned in sub-section (2) shall not apply to such lands.]

1. Substituted by Section 3 of Assam Act 14 of 1957.

2. Subs. by s. 4 *ibid*.

12. Graduated enhancement :-

(1) If the total revenue assessed under this part on all the estates held by the same owner or set of co-owners within any ²[village] exceeds the former revenue on the same area and the revenue as thus enhanced exceeds ²[Rs. 15] then subject as hereinafter provided,

(a) in any case in which the enhancement exceeds 25 per cent. but does not exceed 100 per cent. of the old revenue, it shall be effected gradually by quinquennial increments each not exceeding 25 per cent. of the old revenue;

(b) in any case in which the enhancement exceeds 100 per cent. of the old revenue, the case shall be referred to the [Provincial Government]¹ for orders.

(2) When the old revenue is less than Rs. 12 and the enhanced revenue exceeds Rs. 12 the old revenue shall be taken to be Rs. 15 for the purpose of applying sub-section (1).

(3) It shall be the duty of the Settlement Officer, at the time of offering settlement, to endeavour to give effect to the concession mentioned in sub-section (1), and in case of omission, it shall be

open to the settlement-holder to apply for it to the Settlement Officer within one year of the offer of settlement.

²[Provided that the concession mentioned in the sub-section (1) above shall not be available for any land which, in the opinion of the State Government had, immediately before the settlement, been held on concessional terms or settled or used for special cultivation.]

³[or if the soil of any estate has permanently improved or deteriorated through causes beyond the control of the settlement holder"]

1. Substituted by the A.O. for "Local Government".

2. Subs. by s. 3 of Assam Act 14 of 1957.

3. Subs. by s. 4 ibid.

13. Term of assessment :-

The term for which the land revenue is assessed shall not be less than 30 years, provided--

(i) that the [Provincial Government]¹ may fix a shorter term for villages which are immature, or which, having been immature at the last settlement, were assigned a shorter term than the rest of the assessment group in which they were included, and

(ii) that the offer of settlement of any land which is assessed as used for agricultural purposes may contain a condition that if the land is used for commercial or industrial purposes the assessment may be revised in the prescribed manner before the expiration of the term of the lease.

²[(iii) that, if, after the expiry of every fifteen years, the average level of prices of Agricultural produce for the last fifteen years has, in the opinion of the State Government changed by more than 25 per cent from the average price level of the period of fifteen years preceding the last fifteen years, then the assessment may be revised at any time after the expiration of the last fifteen years by increasing or reducing the assessment according as the prices rise or fall, in the manner set out below:--

Changes in prices	Changes in Land Revenue
(a) Upto 25 per cent	Nil.
(b) Above 25 percent and but not above 31 1/4 per cent.	3 1/8 per cent.
(c) Above 31 1/4 per cent but not above 37 1/2 per	6 1/4 per cent.

cent.	
(d) Above 371/2 per cent but not above 433/4 per cent.	9 3/8 per cent.
(e) Above 433/4 per cent	121/2 per cent.]

1. Substituted by the A.O. for "Local Government".

2. Subs. by s. 5 ibid.

PART 3 RE-ASSESSMENT OF TOWN LAND

14. Application of provisions of Part III to town land :-

The provisions of this Part shall apply only to town land under settlement.

15. Division of town lands into classes :-

Town land shall be divided into the following main classes:--

- (a) agricultural land (including agricultural residences),
- (b) residential sites,
- (c) trade sites.

The Settlement Officer may make as many sub-classes under each main class as he considers necessary.

16. Rates of revenue for agricultural land :-

The rates of revenue for agricultural land shall not exceed by more than 71/2 per cent. the rates fixed for similar land in the highest rated adjoining village.

17. Rates of revenue for land classed as residential sites :-

The rates of revenue fixed for land settled with a right of renewal and classed as residential sites shall not exceed 25 per cent. of the annual value of the sites.

18. Rates of revenue on land classed as trade sites :-

The rates of revenue for land settled with a right of renewal and classed as trade sites shall not exceed 50 per cent. of the annual value of the sites.

19. Rates of revenue for temporarily-settled land :-

The rates of revenue for land settled without a right of renewal for a period not exceeding three years shall not exceed the full annual value of the sites.

Explanation.--For the purposes of sections 17, 18 and 19, the annual value shall mean the gross annual rent at which the land may be reasonably expected to let and shall be determined, wherever possible, from recent records of sales and leases relating to lands of a similar description and with similar advantages in the vicinity.

20. Graduated enhancement of revenue on agricultural land and residential sites :-

(1) The provisions of section 12 shall apply to agricultural land.

(2) If the total revenue assessed on all the residential sites held by the same owner or set of co-owners within a town exceeds the former revenue on the same area and the revenue as thus enhanced exceeds Rs. 15 then--

¹[the enhancement shall be effected gradually by triennial increments each not exceeding 25 per cent of the total enhancement:

Provided that in any case in which the enhancement exceeds 400 per cent of the old revenue, the case shall be referred to the State Government for orders.]

(3) When the old revenue is less than Rs. 15 and the enhanced revenue exceeds Rs. 15 the old revenue shall be taken to be Rs. 15 for the purpose of applying sub-section (2).

1. Subs. by S. 6 of Assam Act 14 of 1957.

21. Term of assessment :-

For land settled with a right of renewal the term for which revenue is assessed shall be not less than 30 years:

Provided that for reasons to be recorded the term of settlement may be for a shorter period:

Provided also that the lease which is issued for such land may provide that the revenue may be reassessed before the expiry of the term of the lease if it appears to the Deputy Commissioner that (a) agricultural land has been converted into a residential site or a trade site or vice versa or (b) a residential site has been converted into a trade site or vice versa.

PART 4 GENERAL

22. Application of provisions of Part IV to settlement of certain class of land :-

Except as otherwise provided, this Part shall apply to the settlement of any local area or class of estates, whether comprising; own land or not.

23. Classification of land :-

(1) The classification of every field or site shall, if so required by the settlement-holder, be decided after local inquiry by an officer not below the rank of Assistant Settlement Officer.

(2) The settlement-holder may, within thirty days of any decision under sub-section (1), appeal to the Settlement Officer, or to any Additional Settlement Officer that may be appointed by the [Provincial Government]¹ for the purposes of this section, who shall decide the correct classification after local inquiry. The order of the Settlement Officer or Additional Settlement Officer shall, subject to the provisions of section 151 of the Regulation, be final.

(3) Notwithstanding anything contained in the Court-fees Act, 1870(VII of 1870), there shall be payable on any petition of appeal presented under sub-section (2) a court-fee calculated at the rate of one rupee for each field or site included therein subject to a maximum of Rs. 20 in respect of fields or sites situated in the same village, the petitioner being entitled, if the appeal is successful, to the refund of the fee in proportion to his success.

1. Substituted by the A.O. for "Local Government".

24. Rate report of the Settlement Officer :-

(1) The Settlement Officer shall embody his proposals for each assessment group in a rate report as nearly as may be in the prescribed form and shall submit the report to the Commissioner of the Division.

(2) Subject to rule, the Commissioner, shall publish the report and, after considering any objections that may be received, and after such further inquiry, if any, as he may deem necessary submit the report with his recommendations for the orders of the [Provincial Government]¹

1.Substituted by the A.O. for "Local Government".

25. Assessment of revenue on land used as fishery :-

Notwithstanding anything contained in this Act, where land originally settled as land is used as a fishery, the revenue thereon, instead of being assessed on the basis of a rate per bigha, may be assessed according to the annual value of the fishery.

PART 5 SUPPLEMENTAL

26. Power of Provincial Government to make rules :-

The [Provincial Government]¹ may, subject to the condition of previous publication, make rules for the purpose of carrying out the provisions of this Act, ⁴[¹] Assam general Clauses Act, 1915 (II of 1915), t he [Provincial Government]* shall publish the rules in draft at least 30 days before the next meeting of the ³[¹] Assam Legislative assembly, 1[¹] ² and shall defer consideration of the rules un til there has been an opportunity for notice a resolution ³[¹]

1. Substituted by the A.O. for "Local Government".
2. Inserted by the A.O.
3. Omitted by AO 1950.
4. Subs deleted by S. 7 of Assam Act 14 of 1957.