

KARNATAKA LAND REVENUE (SURCHARGE) ACT, 1961

13 of 1961

[8th JUNE, 1961]

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STATEMENT OF OBJECTS AND REASONS KARNATAKA ACT No. 13 OF 1961 Karnataka Gazette, Extraordinary, dated 14-4-1961 It has become very necessary to augment the resources of the State to finance the Third Five Year Plan. While the rates of other taxes have been raised several times, the rate of assessment on land has remained unchanged for a long period. Added to this, the prices of agricultural produce have increased considerably. The revision settlement is overdue in all parts of the State, except South Kanara District and a few taluks of Raichur District. Government have taken steps for revision settlement. The work relating to revision settlement is in progress in 58 taluks in the State. The process of settlement is likely to take a long time. Further, in the Hyderabad Area and in Madras Area, special assessment and surcharge are being levied. Therefore, there is

justification and need for the levy of surcharge on land revenue throughout the State on a uniform basis. In the case of taluks, which are overdue for resettlement, a higher rate of surcharge is proposed to be levied. This higher percentage of surcharge will be in force until the revision settlement is completed and the revised rates are levied. The surcharge collected under this law is proposed to be earmarked for minor irrigation works and improvement of rural communication. The present staff in the Revenue Offices will attend to the work of enforcement of this law, and no additional expenditure from the Consolidated Fund of the State is expected to be incurred on this account.

1. Short title, extent and commencement :-

(1) This Act may be called the Karnataka Land Revenue (Surcharge) Act, 1961.

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

(3) It shall be deemed to have come into force on the first day of April, 1961.

2. Definitions :-

In this Act, unless the context otherwise requires,

(1) "Landholder" includes all holders of land subject to the payment of land revenue to Government, and "land held" refers to the lands in respect of which a landholder is liable to pay land revenue;

(2) "Land Revenue" means all sums and payments received or claimable as land revenue or as judi, jodi, quit-rent, kattubadi or other amount of like nature, by whatever name called, by or on behalf of Government from any person on account of land held by or vested in him and includes water cess, water rate or irrigation cess payable to the Government for water supplied or used for the irrigation of land ¹[x x x x x], but does not include any other cess or surcharge payable on land revenue;

(3) "Revenue Year" in respect of any area of the State means the year for which land revenue is payable in that area under any law, usage or custom having the force of law;

(4) "Surcharge" means the surcharge ² [x x x x x] on land revenue levied under Section 3.

1. The words "where such cess or rate does not exceed fifteen

rupees per acre" omitted by Act No. 31 of 1963 and shall be deemed to have come into force w.e.f. 1-4-1962.

2. The words "and additional surcharge" omitted by Act No. 1 of 1963 and shall be deemed to have come into force w.e.f. 1-4-1962.

3. Levy of surcharge :-

1

(1) Notwithstanding anything contained in any contract, grant or other instrument or in the Karnataka Land Revenue Code, 1888 (Karnataka Act IV of 1888), or any other corresponding law or orders having the force of law in any area of the State, every landholder liable to pay land revenue to the Government in respect of any land held by him shall pay for the revenue years 1962-63 and 1963-64 surcharge on the land revenue payable by him for each revenue year in respect of the class of land specified in column (1) of the Table below at the rate specified in the corresponding entry of column (2) of the said Table.

Class of land	TABLE
	Rate of Surcharge
(1)	(2)
Wet land	One hundred per cent of the land revenue payable in respect of the land.
Garden land	One hundred per cent of the land revenue payable in respect of the land.
Dry land	Seventy-five per cent of the land revenue payable in respect of the land.

Provided that where any land-holder satisfies the Tahsildar of the Taluk in which any dry land held by such land-holder is situated that the dry land held by him in the whole State does not exceed five acres no surcharge shall be payable on the land revenue payable in respect of such dry land.

2 Provided further that where water cess, water rate or irrigation cess is less than thirty rupees per acre per annum, the surcharge shall be limited to such amount as to make the aggregate amount payable as surcharge and water cess water rate or irrigation cess, rupees per acre per annum:

Provided also that no surcharge shall be payable

(i) where water cess, water rate or irrigation cess is not less than thirty rupees per acre per annual; or

(ii) in respect of any land for which non-agricultural assessment is payable.

Explanation. Land Revenue remitted shall not be deemed to be land revenue for the purposes of this sub-section.

(2) Notwithstanding anything contained in sub-section (1), no surcharge under the said sub-section shall be payable in respect of any land in any village,

(i) in the merged territories or the merged areas within the Bombay Area, or

(ii) in the Hyderabad Area, if before the date appointed under Section 5 of the Hyderabad (Abolition of Jahgirs) Regulation 1358 F (Hyderabad Regulation LXIX of 1358 Fasli), the village constituted a jahgir as defined in the said Regulation, if on such land. (a) the land revenue payable has not been fixed by a revenue survey and settlement made under the Bombay Land Revenue Code, 1879 (Bombay Act V of 1879), or the Hyderabad Land Revenue Act, 1318 f (Hyderabad Act VIII of 1318 Fasli); and (b) the land revenue payable after remission, if any, is equal to or more than the land revenue and surcharge under sub-section (1)

1. Sub-section (1) substituted by Act No. 1 of 1963 and shall be deemed to have come into force w.e.f. 1-4-1962.

2. Second and Third provisos inserted by Act No. 31 of 1963 and shall be deemed to have come into force w.e.f. 1-4-1962.

4. Surcharge to be collected to the nearest naya paisa :-

In the determination of the amount of surcharge payable under this Act, fractions of a naya paisa less than half a naya paisa shall be disregarded and fractions of a naya paisa equal to or exceeding half a naya paisa shall be regarded as one naya paisa.

5. Surcharge recoverable as land revenue :-

The surcharge payable under this Act shall be deemed to be land revenue, and all the provisions of the Karnataka Land Revenue Code, 1888 (Karnataka Act IV of 1888) and the rules thereunder or the provisions of any corresponding law and the rules thereunder shall apply to the payment and recovery of the surcharge as they apply to the payment and recovery of the land revenue due upon the land in respect of which the surcharge is payable.

6. Levy of cess or surcharge under other Acts not affected :-

Nothing in this Act shall affect the operation of the provisions of any other Act and the levy of surcharge under this Act is in addition to, and not in lieu of, any other duty, cess or surcharge that may be levied under any other law for the time being in force.

7. Surcharge not to be deemed to be land revenue for certain purposes :-

The surcharge levied under this Act shall not be deemed to be land revenue for purposes of the Karnataka Village Panchayats and Local Boards Act, 1959 (Karnataka Act 10 of 1959) or any other law, under which any cess on land revenue is levied.

8. Filing of declaration :-

1 x x x x x.

1. Sections 8 to 10 omitted by Act No. 1 of 1963 and shall be deemed to have come into force w.e.f. 1-4-1962.

9. Determination of persons liable to pay surcharge :-

x x x x x x.

10. Appeal :-

x x x x x x.

11. Power to make rules :-

(1) The State Government may, by notification in the Official Gazette, make rules to carry out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may be made for all or any of the following purposes, namely.

(a) the furnishing of information required for the purposes of this Act;

(b) the production of documents;

(c) the holding of inquiries and the enforcement of the attendance of the persons at such inquiries and their examination on oath or affirmation.

(3) In making any rule under this section, the State Government may provide that a breach thereof shall be punishable with fine which may extend to fifty rupees.

(4) Every rule made under this Act shall be laid as soon as may be after it is made, before each House of the State Legislature while it

is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so however that any modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

12. Repeal and savings :-

The Hyderabad Land (Special Assessment) Act, 1952 (Hyderabad Act XXXII of 1952), the Madras Land Revenue (Surcharge) Act, 1954 (Madras Act XIX of 1954) and the Madras Land Revenue (Additional Surcharge) Act, 1955 (Madras Act XXX of 1955) are hereby repealed:

Provided that Section 6 of the Karnataka General Clauses Act, 1899 (Karnataka Act III of 1899), shall be applicable in respect of the repeal of the said enactments.