

## **Kerala Land Tax (Amendment) Act, 1972**

### **9 of 1972**

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## **Kerala Land Tax (Amendment) Act, 1972**

### **9 of 1972**

An Act further to amend the Kerala Land Tax Act, 1961 WHEREAS it is expedient further to amend the Kerala Land Tax Act, 1961, for the purposes hereinafter appearing. BE it enacted in the Twenty-third Year of the Republic of India as follows:-

#### **1. Short Title And Commencement :-**

(1) This Act may be called the Kerala Land Tax (Amendment) Act, 1972.

(2) This Section clause (d) of section 6 and Section 9 shall come into force at once; section 2 and clause (c) of section 3 shall be deemed to have come into force on the 1 st day of January, 1970; clauses (a) and (b) of section 3 and section 8 shall be deemed to have come into force on the 1 st day of April, 1971; and the remaining provisions of this Act shall be deemed to have come into force-

(i) in the area comprising the former State of Travancore-Cochin, on the 1 st day of April, 1956; and

(ii) in the Malabar district referred to in sub-section (2) of section 5 of the States Reorganisation Act, 1956 (Central Act 37 of 1956), on the 1 st day of September, 1957.

## **2. Amendment Of Section 3 :-**

In section 3 of the Kerala Land Tax Act, 1961 (13 of 1961) (hereinafter referred to as the principal Act), for clause (3), the following clause shall be substituted, namely:-

"(3) landholder' means,-

(a) in relation to any land held by a cultivating tenant as defined in the Kerala Land Reforms Act, 1963 (1 of 1964), such cultivating tenant;

(b) in relation to any land in the possession of a kanam tenant as defined in the Kanam Tenancy Act, 1955 (XXIV of 1955), such kanam tenant;

(c) in relation to any land which has not been surveyed and is not held by a cultivating tenant referred to in sub-clause (a), the proprietor of such land;

(d) in relation to any other land, the registered holder for the time being of such land, and includes his legal representatives and assigns and any person who under any law for the time being in force is liable for the payment of public revenue due in respect of the land held by him;".

## **3. Amendment Of Section 5 :-**

In section 5 of the principal Act,-

(a) in sub-section (1), the proviso shall be omitted;

(b) sub-sections (1A), (1B), (1C) and (1D) shall be omitted;

(c) in sub-section (2), for the proviso, the following proviso shall be substituted, namely:-

"Provided that where-

(i) the landholder in respect of any land is a person referred to in sub-clause (c) or sub-clause (d) of clause (3) of section 3;

(ii) such land is in the possession of a tenant or other person not being the landholder; and

(iii) the income obtained by the landholder from that land is less than the basic tax payable thereon, the excess of the basic tax over such income shall be paid by the tenant or other person in possession."

## **4. Amendment Of Section 6 :-**

In section 6 of the principal Act,-

(a) to sub-section (3), the following proviso shall be added, namely:-

"Provided that no application under this sub-section need be made by the landholder or any other person liable to pay the basic tax, in a case where a provisional notice of demand has been served on him under sub-section (2) of section 6A.";

(b) for sub-section (4), the following sub-section shall be substituted, namely:-

"(4) The prescribed authority shall, before passing orders on an application under sub-section (3), give notice to the landholder concerned and any other person liable to pay the basic tax to show cause against the rate or amount of basic tax proposed to be fixed in respect of the land and shall, as far as may be practicable, pass orders on the application within six months from the date of first appearance of the applicant."

#### **5. Insertion Of New Section 6A :-**

After section 6 of the principal Act, the following section shall be inserted, namely:-

"6A. Assessment of basic tax.-(1) The basic tax payable in respect of any land shall be assessed in the manner provided in sub-sections (2) to (4).

(2) The prescribed authority shall serve on the landholder concerned and any other person liable to pay the basic tax in respect of any land, a provisional notice of demand in the prescribed form specifying the extent of the land, the rate and amount of basic tax payable in respect thereof and the person or persons liable to pay the basic tax and requiring the landholder and such other person to prefer objections, if any, to the particulars contained in the notice or to the rate or amount of basic tax, within such period as may be specified in the notice, which shall not be less than fifteen days from the date of receipt of the notice by the landholder or such other person.

(3) Any person aggrieved by any of the particulars contained in the provisional notice of demand or the rate or amount of basic tax specified therein may, within the period specified therein, prefer his objections in writing to the prescribed authority, and thereupon the prescribed authority shall, after making due inquiries and after giving the objector and any other person whom it considers necessary, an opportunity of being heard, pass orders on the objections.

(4) The prescribed authority shall prepare or cause to be prepared the final notice of demand in conformity with its orders under sub-

section (3) and shall communicate such order and final notice of demand to the landholder concerned and any other person liable to pay the basic tax in respect of the land."

#### **6. Amendment Of Section 7 :-**

In section 7 of the principal Act,-

(a) in sub-section (1), for the word and figure "section 6", the words, figures and letter "sections 6 and 6A" shall be substituted;

(b) in sub-section (3), the proviso shall be omitted;

(c) after sub-section (3), the following sub-section shall be inserted, namely:-

"(3A) Before making a provisional assessment under sub-section (2) or sub-section (3), the prescribed authority shall give notice to the landholder concerned and any other person liable to pay tax under the provisional assessment to show cause against the proposed assessment.";

(d) in sub-section (6),-

(i) for the figures, letters and words "31 st day of December, 1970", the figures, letters and words "31 st day of December, 1975" shall be substituted;

(ii) for the words and figure "section 6 shall apply", the words, figures and letter "sections 6 and 6A shall apply" shall be substituted;

(iii) the words and figure "under section 6" shall be omitted.

#### **7. Amendment Of Section 9 :-**

In sub-section (1) of section 9 of the principal Act, after the word and figure "section 6", the words brackets, figures and letter "or under sub-section (3) of section 6A" shall be inserted.

#### **8. Amendment Of Section 20 :-**

In sub-section (2) of section 20 of the principal Act, clause (a) shall be omitted and clause (aa) shall be re-lettered as clause (a)

#### **9. Repeal And Saving :-**

(1) The Kerala Land Tax (Amendment) Ordinance, 1972 (2 of 1972), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as

amended by this Act.