

Madras Land Revenue (Additional Surcharge) Act, 1955

30 of 1955

[19 October 1955]

CONTENTS

1. Short title and commencement
2. Definitions
3. Levy of surcharge
- 3A. Tax to be collected to the nearest naya paisa
4. Surcharge recoverable as land revenue
5. Distribution of surcharge among local authorities
6. Power to make rules
7. Section 7

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PREAMBLE

An Act to provide for the levy of an additional surcharge on land revenue in the State of Madras.

Whereas it is expedient to provide for the levy of an additional surcharge on land revenue assessments in the State of Madras;

Be it enacted in the Sixth Year of the Republic of India as follows:--

1. For Statement of Objects and Reasons, see Fort St. George Gazette, Part IV-A, dated the 10th August 1955, page 158.

1. Short title and commencement :-

(1) This Act may be called the Madras Land Revenue (Additional Surcharge) Act, 1955.

(2) Section 7 shall be deemed to have come into force on the 1st of April 1951 and the rest of the Act shall be deemed to have come into force on the 1st of July 1955.

2. Definitions :-

In this Act, unless the context otherwise requires-- (a)

"Government" means the State Government; (b) "land revenue" means public revenue due on land and includes water-cess payable to the Government for water supplied or used for the irrigation of land, but does not include any other cess or the surcharge payable under the Madras Land Revenue (Surcharge) Act, 1954 (Madras Act XIX of 1954).

3. Levy of surcharge :-

Every person liable to pay land revenue to the Government in respect of any land shall pay to the Government for every fasli surcharge at the rate of ¹[thirteen naye paise] on every rupee of such land revenue:

Provided that, in cases where water-cess is paid to the Government at a rate exceeding ten rupees per acre, the amount paid in excess of that rate shall not be taken into account in computing the surcharge aforesaid.

²[Explanation.--Land revenue remitted, or ground-rent paid in excess often rupees per ground of land measuring two thousand and four hundred square feet, shall not be deemed to be land revenue payable for the purpose of this section.]

1. These words were substituted for the words "two annas" by section 3 of the Madras Land Revenue (Surcharge and Additional Surcharge) Amendment Act, 1956 (Madras Act XXVI of 1956), which came into force on the 1st April 1957.

2. This Explanation was substituted for the original Explanation by section 2 of the Madras Land Revenue (Additional Surcharge) Amendment Act, 1956 (Madras Act XIII of 1956), deemed to have come into force on the 1st July 1955.

3A. Tax to be collected to the nearest naya paisa :-

¹[In the determination of the amount of tax or a refund 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.]

1. Section 3-A was inserted by section 3(b) of the Madras Land Revenue (Surcharge and Additional Surcharge) Amendment Act, 1956 (Madras Act XXVI of 1956), which came into force on the 1st April 1957.

4. Surcharge recoverable as land revenue :-

(1) Surcharge payable by a person under this Act shall be deemed to be public revenue due on all the lands in respect of which such person is liable to pay surcharge and all the said lands, the buildings upon the said lands and their products shall be regarded as the security for the surcharge.

(2) The provisions of the Madras Revenue Recovery Act, 1864 (Madras Act II of 1864), and of the Madras City Land Revenue Act, 1851 (Central Act XII of 1851), as amended by the Madras City Land Revenue (Amendment) Act, 1867 (Madras Act VI of 1867), shall apply to the payment and recovery of the surcharge payable under this Act just as they apply to the payment and recovery of the revenue due upon the lands in respect of which the surcharge under this Act is payable.

5. Distribution of surcharge among local authorities :-

The whole or any portion of the net proceeds of the surcharge collected under this Act shall be distributed among such local authorities, and in accordance with such principles of distribution, as may be specified in the rules made under section 6.

6. Power to make rules :-

(1) The Government may make rules to carry out the purposes of this Act.

(2) All rules made under this section shall be published in the Fort St. George Gazette and upon such publication shall have effect as if enacted in this Act. The rules so made shall be placed on the table of the Legislative Assembly as soon as possible after they are published and shall be subject to such modifications, whether by way of repeal or amendment, as the Assembly may make within fifteen days during the session in which they are so laid.

7. Section 7 :-

[The amendment made by section 7 of the Act has been incorporated in the Madras Village Panchayats Act, 1950 (Madras Act X of 1950).]