

**Madras Land Revenue (Surcharge) Act, 1954**

**19 of 1954**

**[18 August 1954]**

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PREAMBLE

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

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

Be it enacted in the Fifth Year of Our Republic as follows:--

1 For Statement of Objects and Reasons, see Fort St. George Gazette Extraordinary, dated the 4th May 1954, Part IV-A, page 95.

**1. Short title, extent and commencement :-**

(1) This Act may be called the Madras Land Revenue (Surcharge) Act, 1954.

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

(3) It <sup>1</sup>[shall be deemed to have come into force] on the 1st day of July 1954.

1 These words were substituted for the words " shall come into

force " by section 3 of, and the Second Schedule to, the Madras Repealing and Amending Act, 1955 (Madras Act XXXVI of 1955).

## **2. Definitions :-**

In this Act, unless the context otherwise requires--

(a) " Government " means the State Government;

(b) the term " landholder " shall be taken to comprise all holders of land under ryotwari settlements or in any way subject to the payment of revenue direct to the Government, and the expression " lands held " refers to the lands in respect of which a landholder is liable to pay land revenue:

Provided that, in respect of lands comprised in the holding of a kanamdar or customary verumpattamdar in the territory to which the Malabar Tenancy Act, 1929 (Madras Act XIV of 1930), extends, the kanamdar or customary verumpattamdar, as the case may be, and not the janmi, shall be deemed to be the landholder and the lands shall be deemed to be lands held by the kanamdar or customary verumpattamdar, as the case may be, and not by the janmi. <sup>1</sup>[ ]:

Provided further that no person who is liable to pay the surcharge under this Act, shall by reason of any contract with his tenant be entitled to recover the whole or any portion of the surcharge from such tenant.

(c) " 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.

1 The words " Where any lands including cultivated lands are in the possession of a walawargadar, Kayamgenidar, permanent tenant or mulgeni tenant, he shall be liable to pay the surcharge in respect of those lands, notwithstanding any contract to the contrary" were omitted by clause 3 of, and the Schedule to, the Madras Adaptation of Laws Order, 1957.

## **3. Levy of Surcharge :-**

Every landholder who is liable to pay a sum exceeding rupees five hundred for a fasli as land revenue to the Government in respect of lands held by him in the State shall pay to the Government for that fasli a surcharge on the land revenue payable by him in respect of all the lands held by him, at the following rates, that is to say--

	<b>Amount of land revenue.</b>	<b>Rate of surcharge.</b>
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	Amount of Land Revenue	Rate of Surcharge
(a)	On the first Rs. 250 of the land revenue payable.	Nil.
(b)	On the next Rs. 250 of the land revenue payable.	1 [Thirteen naye paise on each rupee.]
(c)	On the next Rs. 500 of the land revenue payable.	1 [Twenty-five naye paise on each rupee]
(d)	On the balance of the land revenue payable	1 [Fifty naye paise on each rupee.]

<sup>2</sup>[Explanation I.--Land revenue remitted, or ground-rent paid in excess of ten 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.]

<sup>3</sup>[Explanation II.--No surcharge shall be levied under this section from a landholder who is liable to pay land revenue in respect only of a plantation or plantations as defined in the Madras Plantations Agricultural Income-tax Act, 1955(Madras Act V of 1955); but where he is liable to pay land revenue in respect also of other lands surcharge under this section shall be levied only on the land revenue payable by him in respect of such other lands but at the average rate applicable to the aggregate of the land revenue payable in respect of such plantation or plantations and of such other lands.]

1. The words " Thirteen naye paise on each rupee " " Twenty-five naye paise on each rupee " and " Fifty naye paise on each rupee " were substituted for the words " Two annas on each rupee ", " Four annas on each rupee " and " Eight annas on each rupee ", respectively by section 2 (a) of the Madras Land Revenue (Surcharge and Additional Surcharge) Amendment Act, 1956 (Madras Act XXVI of 1956), which came into force on the 1st day of April 1957.

2 The original Explanation was renumbered as Explanation 1, by section 64 of the Madras Plantations Agricultural Income-tax Act, 1955 (Madras Act V of 1955), and for the Explanation as so renumbered this Explanation was substituted by section 2 of the Madras Land Revenue (Surcharge) Amendment Act, 1956(Madras Act XII of 1956), deemed to have come into force on the 1st July 1954.

3 Explanation II was inserted by section 64 of the Madras Plantations Agricultural Income-tax Act, 1955(Madras Act V of 1955)

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

<sup>1</sup>[ 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 2 (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 landholder under this Act shall be deemed to be public revenue due on all the lands the holding of which renders the landholder liable to pay surcharge and all the said lands, the buildings upon the said lands and their products shall be regarded as the security of 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 as they apply to the payment and recovery of the revenue due upon the lands the holding of which renders the landholder liable to pay surcharge under this Act.

#### **5. Power to call for information :-**

(1) The Tahsildar of the taluk or range, the Revenue Divisional Officer of the division or the Collector of the district, in which a landholder holds lands may by notice in writing require him or, where the landholder is a person subject to disability or an idol or a religious and charitable institution, the guardian, curator, trustee, or manager of such landholder, to submit a declaration in writing in such form and within such time as may be specified in the notice, in regard to the total extent of the lands held by the land holder in the State and the land revenue payable in respect thereof.

(2) Every landholder who is liable to pay as land revenue a sum exceeding rupees five hundred for a fasli in respect of all lands held by him in the State shall, even if no notice is issued to him under sub-section (i), submit to the Collector of the district in which he resides or to the Collector of any of the districts in which he holds lands, a declaration in such form and within such period as may be prescribed.

(3) (a) If the Officer to whom a declaration is submitted under sub-section (1) or (2) is satisfied that it is correct and complete, the surcharge may be assessed on the landholder on the basis of such declaration.

(b) If no declaration is submitted under sub-section (1) or (2) before the time specified or if the declaration submitted to the officer appears to him to be incorrect or incomplete, it shall be lawful for him to pass an order regarding payment of surcharge after making such inquiry as he considers adequate:

Provided that where a declaration has been submitted and the officer proposes to act under this clause, he shall give the person concerned a reasonable opportunity of proving the correctness and completeness of the declaration.

(4) Any landholder, or guardian, curator, trustee, or manager, as the case may be, who in a declaration under this section makes any statement which he knows to be false or does not believe to be true, shall be punished with fine which may extend to rupees one thousand.

### **5A. Appeal against order of assessment :-**

<sup>1</sup>[ (1) Any landholder objecting to the amount of surcharge assessed under clause (a) or clause (b) of sub-section (3) of section 5 or denying his liability to be assessed to surcharge under this Act may appeal against the assessment--

(i) where the assessment has been made by the Tahsildar of a taluk or range, to the Revenue Divisional Officer of the division concerned;

(ii) where the assessment has been made by the Revenue Divisional Officer of a division, to the Collector of the district concerned;

(iii) where the assessment has been made by the Collector of a district, to the Board of Revenue.

(2) The appeal shall be in the prescribed form and shall be verified in the prescribed manner.

(3) The appeal shall be presented within a period of thirty days from the date of the service of the order of assessment but the appellate officer or authority referred to in sub-section (1) may admit an appeal presented after the expiration of the said period if he or it is satisfied that the appellant had sufficient cause for not presenting it within the said period.

(4) An appeal under this section shall be heard in such manner as may be prescribed. In disposing of an appeal the appellate officer or authority may--

(i) confirm, reduce, enhance or annul the assessment; or

(ii) set aside the assessment and direct the assessment to be made

after such further inquiry as may be directed:

Provided that no enhancement of an assessment shall be made under this section unless the appellant has had a reasonable opportunity of being heard against such enhancement:

Provided further that <sup>2</sup>[at] the hearing of any appeal against an order of assessment the officer who has made the assessment shall have the right to be heard either in person or by a representative.

(5) The appellate officer or authority may, at the conclusion of the appeal communicate the orders passed in the appeal to the assessee. and to the officer who made the assessment.]

1 Section 5-A was inserted by section 2 of the Madras Land Revenue (Surcharge) (Second Amendment) Act, 1956 (Madras Act XXXIV of 1956);

2 This word was inserted by section 4 of, and the Third Schedule to, the Madras Repealing and Amending Act, 1957 (Madras Act XXV of 1957).

## **6. Cognizance of offences :-**

(1) No court inferior to that of a Presidency Magistrate or a Magistrate of the First Class shall try an offence punishable under this Act or the rules made thereunder.

(2) No court shall take cognizance of any such offence, except on a report in writing of the facts which constitute the offence, made by an officer of the Revenue department not lower in rank than a tahsildar.

## **7. Power to make rules :-**

(1) The Government may 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 make provision for--

(a) the service of notices;

(b) the submission of declarations;

(c) the production of documents; and

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

(3) In making a rule under this section, the Government may provide that a breach there of shall be punishable with fine which may extend to rupees five hundred.

(4) 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 during the session in which they are so laid.