

Madras Land-Revenue Assessment Act, 1876

01 of 1876

[01 September 1876]

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PREAMBLE

An Act to make better provision for the separate assessment of alienated portions of permanently-settled estates.

Whereas it is desirable to make better provision for the separate assessment to land-revenue of portions of permanently-settled estates alienated by sale or otherwise; It is hereby enacted as follows :-

1. Short title, "The Madras Land-revenue Assessment Act, 1876" was given by the Repealing and Amending Act, 1901 (Central Act XI of 1901).

For Statement of Objects and Reasons, see Fort St. George Gazette Supplement, dated 2nd March 1875, page 12; for Report of the Select Committee, see *ibid*, dated 16th November 1875, Page I; for Proceedings in Council, see *ibid*; dated 2nd March 1875, page 4, *ibid*, dated 22nd November 1875, page I and *ibid*, dated 8th February 1876, page 2.

This Act took effect from 1st September 1876.

1. Application for registry and separate assessment :-

The alienor or alienee of any portion of a permanently settled estate, or the representative of any such alienor or alienee, may apply to the ¹[Collector] of the district in which such portion is situate for its registration in the name of the alienee and for its separate assessment in respect of land-revenue.

1. For definition of "Collector," see section 2 of Madras Act II of 1914.

2. Inquiry by Collector :-

The ¹[Collector] shall thereupon hold an inquiry as to who is the present owner of the property in respect of which the application is made.

Procedure is to inquiry.

For the purposes of such inquiry the ¹[Collector] shall publish a notice in the ²[District Gazette], in three successive issues, that the application has been made, and that, unless cause is shown to the contrary within sixty days from the date of notice, such separate assessment will be made.

He shall also cause notice of the inquiry to be given to any alienor or alienee who has not joined in the application.

In what case registry and separate assessment should be made.

If on such inquiry it appears that the alienation has taken place and that all the parties to such alienation concur in applying for the separate assessment of the portion alienated, and if objection is not taken by any person interested in the estate, or being taken is disallowed by the ¹[Collector], the ¹[Collector] shall proceed to register the alienated portion in the name of the alienee, and to apportion the assessment of such alienated portion in the manner provided in section 45 of Madras Act* II of 1864.³[*****]

1. For definition of "Collector," see section 2 of Madras Act II of 1914.

2. These words were substituted with effect from the 1st April 1937 by section 3(I) of, and the Second Schedule to, the Madras Repealing and Amending Act, 1951 (Madras Act XIV of 1951), for the words "Official Gazette" as substituted for the words "local Gazette" by the Adaptation Order of 1937.

3. The words and figures "subject to the sanction laid down in section 46 of that Act" were repealed by the Madras

Decentralization Act, 1914 (Madras Act VIII of 1914).

*. The Madras Revenue Recovery Act, 1864.

3. Proportion of land revenue to be deducted :-

Upon such assessment being declared there shall be deducted from the land-revenue payable in respect of such estate an amount equal to the sum assessed on the portion so separately assessed.

4. Assessed part not liable for arrears due by estate, nor estate for arrears due by part assessed :-

Upon such assessment being made, the portion so assessed shall no longer be liable in respect of arrears of revenue due by the estate of which it formed a part; nor shall such estate be liable in respect of the portion so assessed.

5. Persons aggrieved by registration may sue in Civil Court :-

Any person aggrieved by the fact of the separate registration of such portion may sue in a Civil Court for a decree declaring that such separate registration ought not to be made.

6. Persons aggrieved by refusal to register may sue in Civil Court :-

Any person aggrieved by the Collectors refusal to register may sue in a Civil Court for a decree declaring that such separate registration ought to be made.

7. Persons aggrieved by assessment may appeal to Revenue Board :-

Any person aggrieved by the apportionment of the assessment under section 2 of this Act may appeal to the Board of Revenue within ninety days from the date of the declaration of such assessment; and the order of the Board of Revenue shall be final.

8. Power to re-adjust assessment :-

¹[If no such appeal has been preferred, the Board of Revenue] may at any time, if it appears that there has been fraud or material

error in the apportionment of such separate assessment, cause the same to be re-adjusted.

1. These words were substituted for the words "The Governor in Council" by section 4 of the Madras Revenue (Miscellaneous Amendments) Act, 1936 (Madras Act VII of 1936).

9. [Regulation I of 1819 repealed.] :-

Rep. by the Repealing and Amending Act, 1901 (Central Act XI of 1901).