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**ASSAM LAND REVENUE AND RENT (SURCHARGE)
ACT, 1970***

(Assam Act X of 1970)

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[Received the assent of he Governor on the 31st July, 1970]

An Act to provide for the levy of surcharge on land revenue and rent assessed in the State of Assam

Preamble. Whereas it is expedient to provide for the levy of surcharge on land revenue and rent assessed in the State of Assam, in the manner hereinafter appearing;

It is hereby enacted in the twenty first Year of the Republic of India as follows.

1. Short title, extent and commencement.

- (1) This Act may be called the Assam Land Revenue and Rent (surcharge) Act, 1970.
- (2) It extends to the whole of the state of Assam.
- (3) It shall come into force on such date as the state Government may, by notification in the official Gazette, appoint.

2. Definitions. In this Act, unless the context otherwise requires-

- (1) "land revenue" means any revenue assessed by the State Government on an estate and includes any tax assessed in lieu of land revenue;
- (2) "prescribed" means prescribed by rules made under this Act;
- (3) "rent" means rent assessed and payable to the State by person under the Assam State Acquisition of Zamindaries Act , 1951 (XVIII of 1951);

*Published in the Assam Gazette, Extraordinary, dated the 5th August, 1970.

- (4) “Sub-Deputy Collector” means an officer appointed with that designation and includes as Assistant Settlement Officer;
- (5) “Collector” means the Deputy Commissioner and includes the Additional Deputy Commissioner, Sub-divisional Officer and Sadar Sub-Divisional within whose jurisdiction the land in question is situated;
- (6) “person” means an individual, a family including a joint family, a partnership, a company, and a body corporate;
- (7) all words and expressions used in this Act and not defined herein shall have the same meaning as is assigned to them, in the Assam land and Revenue Regulation, 1886; or the rules framed there under.

COMMENTS

Section 2. In this section the Cls.(4), (5), (6) and (7) were inserted vide the Assam Act II of 1976 to come into force at once, published in the Assam Gazette dated 20-5-1979.

3. Levy of Surcharge.

Every person holding land measuring 10 (ten) bighas or more directly under the State Government shall be liable to pay a surcharge on land revenue or rent, as the case may be, at the rate of 30 percent of the land revenue or rent of all classes of holdings in addition to the land revenue or the rent payable by him.

4. Provisional assessment of surcharge and issue of notice.

After making such enquiry, if any, as he considers necessary, the sub-Deputy Collector of where the lands are situated in more than one circle, Sub-Deputy Collector of any of those circles as may determined by rules made under this Act, shall provisionally assesses the surcharge payable by a person and shall cause a notice to be served on the persons concerned specifying the amount of surcharge so assessed, in the manner prescribed.

COMMENTS

Notice to pay surcharge– No opportunity to show cause. [*Jayashree Tea & Industries Ltd. V. State Of Assam*, (1993) 1 GLR 430].

5. Objections and assessment.

The assessee may, within thirty days of the date of service of such notice, file objections to the Sub-Deputy Collector making the assessment, who after giving an opportunity for hearing shall make the assessment.

6. Appeal.

- (1) The assessment may, within 30 days of the assessment made under S.5, appeal to the Collector.
- (2) The assessment made by the Sub-Deputy Collector when no appeal is filed, and the order of the Collector passed in appeal when an appeal is filled, shall be final.

COMMENTS

Section 6. In sub-S.(1) the words “Sub-Divisional Officer of a division or Sadar Sub-Divisional Officer, as the case may be “were substituted by words “Collector” and in sub-S. (2) the words, Sub-Divisional Officer” were substituted by the word “Collector”, *vide* Assam Act II of 1976 to come into at once, published in the Assam Gazette dated 20-5-1976.

7. Surcharge recoverable as arrear of land revenue.

The surcharge assessed under this Act shall be payable along with the land revenue or the rent, as the case may be, in the manner prescribed and any arrear of any surcharge shall be releasable as an arrear of land revenue.

8. Removal of difficulties.

If any difficulty arises in giving effect to the provisions of this Act, the State Government may make such order, not inconsistent with the provisions of this Act, as may appear to it to be necessary for the purposes of removing the difficulty.

9. 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) Without prejudice to generality of the foregoing power, such rules may provided for -

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

- (b) production of documents;
- (c) holding of enquiries and enforcement of attendance of person at such enquiries and their examination on oath or affirmation;
- (d) any other matter which by this Act has to be or may be prescribed.

(3) Every rule made under this Act shall be laid as soon as may be, after it is made, before the Assam Legislative Assembly while it is in session for a total period of fourteen days which may be comprised in one session or in two successive sessions, and, before, the expiry of the session in which it is so laid or the session immediately following, the Assam Legislative Assembly agree in making any modification in the rule or the Assam Legislative Assembly agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be no effect, as the case may be, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.