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ASSAM ACT XXIV OF 1948

THE ASSAM ASSESSMENT OF REVENUE FREE WASTE LAND
GRANTS ACT, 1948

(Passed by the Assembly)

**[Received the assent of the Governor on the 14th
November, 1948]**

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An

Act to provide for assessment of the Revenue Free Waste Land Grants in Assam

Preamble. WHEREAS it is expedient to provide for the assessment of the Revenue Free Waste Land Grants in Assam.

It is hereby enacted as follows :—

Short title, extent and commencement. 1. (1) This Act may be called the Assam Assessment of Revenue Free Waste Land Grants Act, 1948.

(2) It extends to the whole of the Province of Assam.

(3) This Act shall be deemed to have had effect as from the 1st day of April, 1948, in regard to any local area, Tea Estate or Grant as the Provincial Government may, by notification in the official Gazette, direct.

Definitions. 2. In this Act unless there is anything repugnant in the subject or context—

Revenue Free Waste Land Grant (1) "Revenue Free Waste Land Grant" means land held on revenue free terms under :—

(a) Fee-simple Grant Rules of 1862, or

(b) Revised Fee-simple Grant Rules of 1874, or

(c) 45-years' Lease Rules of 1838 and exempted from assessment in perpetuity ; or

(d) 99-years' Lease Rules of 1854 and exempted from assessment in perpetuity ; or

(e) 45-years' Lease Rules 1838 or 99-years' Lease Rules of 1854 the land-revenue of which has been subsequently redeemed under Fee-Simple Grant Rules.

(2) "Grant" means any land which is for the time being entered in the Deputy Commissioner's Register of Revenue Free Estates as a separate Grant.

Assessment of Grants. 3. Notwithstanding anything contained in the Assam Land and Revenue Regulation, 1886, or in any other law for the time being in force, or in any contract, and notwithstanding any express exemption from assessment under the terms of any Grant, a Revenue Free Waste Land or Grant shall be deemed liable to assessment to revenue on and from 1st April, 1948, and such Grant be liable to the payment of revenue, in addition to the local rates and local cesses, if any, assessed thereon, as follows :—

(a) for the year 1948-49, 1st April, 1948 to 31st March, 1949—at a rate not exceeding Re.1 per acre of the gross area as the Provincial Government may determine ;

(b) for the year 1949-50 (1st April, 1949 to 31st March, 1950) at a rate not exceeding Re.1 per acre of the gross area as the Provincial Government may determine ;

[Price 1 anna or 2d.]

(c) for the year 1950-51 (1st April, 1950 to 31st March, 1951) and subsequent years at such rates as the Provincial Government may from time to time by notification in the official Gazette determine:

Provided that the rate of revenue so determined shall not exceed the usual rate for the time being for such class or classes of lands in the neighbourhood:

Provided also that different rates may be determined for lands in different localities:

Provided further that the term of assessment to revenue shall after the 31st March, 1950, be for such period as will be consistent and concurrent with the period of settlement for other lands in the area in which the grant is situate.

Recovery of revenue and costs, etc.

4. All sums due on account of any revenue assessed on any land under this Act and for costs of inquiry and survey, if any, under section 7 shall be payable by the grantee, or grantees—jointly and severally when more than one, and shall be recoverable in accordance with the provisions of Chapter V of the Assam Land and Revenue Regulation, 1886.

Regulation I of 1886.

Explanation.—The expression 'grantee' includes the heirs and successors in interest of the grantee, and where the grantee is a minor or of unsound mind, or an idiot—his guardian, committee, or other legal curator.

Subject to section 3 conditions of grants remain unmodified.

5. Subject to the liability to be assessed to revenue in terms of section 3, nothing herein contained shall be deemed to modify the terms and conditions of any grant, or prejudice the rights and privileges of the grantee in any way.

Powers of Provincial Government.

6. The Provincial Government may from time to time by notification in the official Gazette—

- (a) appoint officers to assess and collect any revenue under this Act and to do such other acts as may be deemed necessary for the purpose and make rules for the guidance of such officers in assessing or collecting such revenue;
- (b) prescribe the form of demand and by what instalments and at what time such revenue shall be payable;
- (c) exempt any land from liability to pay the whole or any part of such revenue;
- (d) refund in whole or in part any revenue paid.

Grantees required to furnish information.

7. All grantees shall, on the requisition of any officer appointed under section 6 to assess and collect the revenue, furnish such information as they may be called upon to supply regarding the area and class of land held by them, the extent of such land under cultivation, and the crops grown, and all other information necessary to enable him to determine the revenue. In case of default or refusal to supply such information when required, or if the officer appointed as aforesaid has reason to doubt the correctness of the information supplied, such officer may, personally or by means of his subordinates, carry out any inquiry on the land which may be necessary and make any surveys which he may deem essential to the obtaining of such information; and the cost of such inquiry and surveys shall be borne by the grantee

in all cases of default or refusal, and, when such inquiry is undertaken in consequence of doubt as to the correctness of the information rendered, if the inquiry and survey made show the information supplied to have been substantially incorrect.

Appeals.

8. (1) An appeal from the order of any officer appointed under section 6 to assess or to collect the revenue shall lie to the High Court of Assam, and the order passed on such appeal, if any, shall be final.

Limitation of such appeals.

(2) The period of limitation for an appeal under sub-section (1) shall be sixty days from the date of the order appealed against.

In computing such period, and in all respects not herein specified, the limitation of appeals shall be governed by the Indian Limitation Act, 1908. Act IX of 1908.

Bar of jurisdiction of Civil Courts.

9. Subject to the provisions of section 8 no Civil Court shall exercise jurisdiction in any of the following matters—

- (a) question as to the amount of revenue to be assessed and the mode or principle of assessment ;
- (b) claims connected with, or arising out of, the collection of land revenue, or any process for the recovery of an arrear of land-revenue ; and
- (c) claims to exemption, remission or refund of any revenue payable or paid under this Act.

Power to make rules.

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

(2) In particular and without prejudice to the generality of the foregoing such power, such rules may—

- (a) prescribe the procedure to be followed in filing appeals ; and
- (b) prescribe the court-fees, if any, for appeal petitions.