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THE ASSAM LAND REVENUE RE-ASSESSMENT ACT, 1936  
(ASSAM ACT VIII OF 1936)

(As amended upto date )

An  
Act  
to regulate re-assessment of Land Revenue in  
Assam

Whereas it is expedient that the process of revising the assessment of the land revenue in Assam should be brought under closer regulation by statute : Preamble

It is hereby enacted as follows :-

CHAPTER I  
Preliminary

1. (1) This Act may be called the Assam Land Revenue Re-assessment Act, 1936. Short title.

(2) It extends to those areas in the 1 State of Assam in which section 29 of the Assam Land and Revenue Regulation, 1886 (hereinafter referred to as the Regulation) is, or may be, in force and in such areas the provisions of the Regulation shall be subject to the provisions of this Act. Extent

(3) It shall come into force at once :

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1 Substituted for the words "Province" by the Adaptation of Laws and Order, 1950.

Provided that anything which had already been done under the Regulation (or the rules made under the Regulation), but for the doing of which this Act prescribed new conditions or a new procedure, shall be deemed to have been done in accordance with the provisions of this Act.

2. In this Act, unless a different intention appears from the subject or context, -

Definitions

- (i) the terms defined in the Regulation and not defined in this Act, shall have the same meanings as in the Regulation.
- (ii) "village" means, subject to any general or special orders of the 1 State Government, the Area surveyed and recorded in any survey made by or under the authority of the Government as a distinct and separate village; "Village"
- (iii) "established village" means a village where in the opinion of the 1 State Government; "Established village"
  - (a) the cultivated fields and homesteads are permanent, and
  - (b) the area of waste land, settled and assessed as waste or available for settlement is inconsiderable.

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1 Substituted for the word "Province" by the Adaptation Laws Order 1950.

- (iv) "immature village" means a village which is not an established village. "Immature village".
- (v) "assessment group" means a group of villages or estates which are included by the Settlement Officer, subject to rule, in one set of proposals for assessment; "Assessment group".
- (vi) "prescribed" means prescribed by rules under this Act; "Prescribed"
- (vii) "rule" means a rule made under this Act; "Rule"
- (viii) "settlement" with reference to any local area or class of estates means a special operation carried out in pursuance of a notification under section 18 of the Regulation for the revision of the land revenue demand of that local area or class of estates; "Settlement"
- (ix) "major settlement" means a settlement of any local area or class of estates extending over not less than 20 square miles; "Major settlement"
- (x) "last settlement" with reference to any local area or class of estates means the last general revision of the land revenue demand of that area or class of estates whether carried out in pursuance of a notification under section 18 of the Regulation or not; "Last settlement".

- \* (xi) "town land" means any land within an area declared or deemed to be a municipality or notified area under the Assam Municipal Act, 1923 (Assam Act I of 1923) and any other land which the 1 State Government may declare under the Assam Land and Revenue Regulation, 1886 (Regulation I of 1886) or under provisions of this Act, to be town land; "Town land"
- (xii) "special cultivation" means cultivation which involves either owing to the nature of the crop or owing to the process of cultivation a much larger expenditure of capital per acre than is incurred by most of the cultivators in the 1 State. "Special cultivation".
3. (1) The State Government may at any time by notification, signify its intention to declare any specified area which is not already town land to be town land for the purpose of this Act. of any specified area as town land.
- (2) A copy of the notification under sub-section (1) shall be published in such places within the area concerned and elsewhere as the State Government may by general or special order direct.
- (3) Any person affected by the proposed declaration may, within six weeks from the date of publication of the

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\* Vide Assam Act XIV of 1957.

1 Substituted for the word "Province" by Adaptation of Laws and Order, 1950.

notification, submit any objection in writing to the 1 State Government through the Deputy Commissioner and the 1 State Government shall take this objection into consideration.

(4) After considering all the objection received under sub-section (3), the State Government may, by notification, declare the area or any part thereof to be town land for the purpose of this Act.

4. Nothing in this Act shall apply to the settlement of land over which no person has the right of a proprietor or settlement-holder.

Bar to application of Act to certain land.

5. Notwithstanding anything, contained in section 18 of the Regulations the notification mentioned therein shall be issued in the case of every major settlement and of every settlement of town land not included in a major settlement.

Issue of notification major and town land settlement.

6. (1) Before issuing any notification of settlement under section 18 of the Regulation for any local area or class of estates, the State Government shall require from an officer appointed for the purpose a forecast report. The report shall explain the main factors justifying a revision of the assessment and shall indicate the probable financial estates, as a whole, and also, as far as can be foreseen, of each part thereof which is distinct in character. The report shall be published in the Gazette at least three months before the issue of the notification of

Forecast report.

// results of the settlement of local area or class of

settlement and along with the report there shall be published a notice specifying a date on or after which it is proposed to issue the notification and the State Government shall consider any objection or suggestion with respect to the proposed notification that may be received before the date so specified from any person likely to be affected thereby.

(2) If the local area to be settled is not less than a subdivision of a district or if the class of estates to be settled extends over more than one subdivision, the officer appointed for the preparation of the forecast report shall be an officer not below the rank of Extra Assistant Commissioner and he shall be relieved of all other duties for such period as the State Government may judge to be necessary for the proper preparation of the report.

## CHAPTER II

### RE-ASSESSMENT OF LAND NOT BEING TOWN LAND

7. The provisions of this part shall apply to the settlement of any local area or class of estates not being town land, and in applying them, town land shall be left out of account.

Bar to application of provisions of Part II to town land.

8. In the framing of general proposals of re-assessment for each assessment group, the Settlement Officer shall have regard to the changes which have occurred in the locality since the fixing of the existing assessment, more particularly in respect of -

General proposals of re-assessment.

- (i) the economic condition of those who live mainly by agriculture,
- (ii) the value of agricultural produce,
- (iii) the cost of production, and
- (iv) the letting and selling value of land.

9. (1) Subject to the provisions of section 25, in the determination of the amount of the assessment proper for each estate the villages and the fields shall be classified and a fair rate per bigha shall be fixed for each class of land in each class of village :

Detailed assessment of estates.

Provided that land settled or used for special cultivation may be assessed at a fair all-round rate per bigha.

(2) In classifying the villages within each assessment group for the purpose of determining how the revised assessment of the group should be distributed amongst them, the Settlement Officer shall have regard to their existing assessment and to their relative advantages and disadvantages more particularly in respect of -

- (i) the fertility of the soil,
- (ii) the economic condition of those who live mainly by agriculture,
- (iii) facilities of communication, accessibility to markets, and liability to damage by natural causes or from wild animals.

Detailed assessment of estates.

(3) In classifying the fields the Settlement Officer shall have regard to

(2) In classifying the villages within each assessment group for the purpose of determining how the revised assessment of the group should be distributed amongst them, the Settlement

the comparative value of the land for the purposes of agriculture.

10. The land revenue of an estate shall not be liable to enhancement on the ground of drainage works, irrigation works, or similar improvements effected since the last settlement at the expenses under him or of any agency other than Government or a local Authority, except Village Authorities under the Assam Rural Self-Government Act.

Bar to enhancement on account of improvements.

11. (1) The total revenue assessed on an assessment group shall not exceed 10 per cent of the gross produce of the group as determined by the Settlement Officer.

Limitation of demand.

(2) The incidence of the revenue, that is to say, the total revenue assessed divided by the total settled area on which it is assessed, shall not exceed the incidence of the revenue immediately before the settlement by more than \*30 per cent in the case of the entire area or class of estates notified for settlement or by more than \*50 per cent in the case of any village, which was an established village at the last settlement.

Limitation of enhancement.

\*Provided that for the purpose of applying this sub-section, any land which,

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\*Vide Assam Act XIV of 1957.

# of the Settlement-holder or of any person holding



in the opinion of the State Government had, immediately before the settlement been held on concessional terms or settled or used for special cultivation or any villages which were immature at the time of the last settlement, shall be left out of account, and the limitations mentioned in sub-section (2) shall not apply to such lands.

12. (1) If the total revenue assessed under this part on all the estates held by the same owner or set of co-owners within any \*village exceeds the former revenue on the same area and the revenue as thus enhanced exceeds Rs.\*15 then subject as hereinafter provided, Graduated  
enhancement.

(a) in any case in which the enhancement exceeds 25 per cent but does not exceed 100 per cent of the old revenue, it shall be effected gradually by quinquennial increments each not exceeding 25 per cent of the old revenue;

(b) in any case in which the enhancement exceeds 100 per cent of the old revenue the case shall be referred to the 1State Government for orders.

(2) When the old revenue is less than Rs.\*15 and the enhanced revenue exceeds Rs.\*15 the old revenue shall

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\* Vide Assam Act XIV of 1957.

1 Substituted for the word 'Provincial' by Adaption Laws Order, 1950.

be taken to be Rs.\*15 for the purpose of applying sub-section (1).

(3) It shall be the duty of the Settlement Officer, at the time of offering settlement, to endeavour to give effect to the concession mentioned in sub-section (1), and in case of omission, it shall be opened to the settlement-holder to apply for it to the Settlement Officer within one year of the offer of settlement.

\*Provided that the concession mentioned in the sub-section (1) above shall not be available for any land which, in the opinion of the State Government had, immediately before the settlement, been held on concessional terms or settled or used for special cultivation.

13. The term for which the land revenue is assessed shall not be less than 30 years, provided -

	Term of assessment.
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(1) that the State Government may fix a shorter term for villages which are immature, or which, having been immature at the last settlement, were assigned a shorter term than the rest of the assessment group in which they were included, and

(ii) that the offer of settlement of any land which is assessed as used for agri-

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\* Vide Assam Act XIV of 1957.

-cultural purposes may contain a condition that if the land is used for commercial or industrial purposes \*or if the soil of any estate has permanently improved or deteriorated through causes beyond the control of the settlement holder the assessment may be revised in the prescribed manner before the expiration of the term of the lease.

\* (iii) that, if, after the expiry of every fifteen years, the average level of prices of Agricultural produce for the last fifteen years has, in the opinion of the State Government changed by more than 25 per cent from the average price level of the period of fifteen years preceding the last fifteen years, then the assessment may be revised at any time after the expiration of the last fifteen years by increasing or reducing the assessment according to as the prices rise or fall, in the manner set out below :-

Changes in prices	Changes in Land revenue
(a) Upto 25 per cent	Nil.
(b) Above 25 per cent	$3\frac{1}{8}$ per cent.

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\* Vide Assam Act XIV of 1957.

and but not above  $31\frac{1}{4}$  per cent.

- (c) Above  $31\frac{1}{4}$  per cent but not above  $37\frac{1}{2}$  per cent.  $6\frac{1}{4}$  per cent.
- (d) Above  $37\frac{1}{2}$  per cent but above  $43\frac{3}{4}$  per cent.  $9\frac{3}{8}$  per cent.
- (c) Above  $43\frac{3}{4}$  per cent  $12\frac{1}{2}$  per cent.

### CHAPTER III

#### RE-ASSESSMENT OF TOWN LAND

14. The provisions of this Part shall apply only to town land under settlement,

Applications of provisions of Part III to town land.

15. Town land shall be divided into the following main classes :-

Division of town land into classes.

- (a) agricultural land (including agricultural residences),
- (b) residential sites,
- (c) trade sites.

The Settlement Officer may make as many sub-classes under each main class as he considers necessary.

16. The rates of revenue for agricultural land shall not exceed by more than  $7\frac{1}{2}$  per cent, the rates fixed for similar land in the highest rated adjoining village.

Rates of revenue for agricultural land.

17. The rates of revenue fixed for land settled with a right of renewal and classed as residential sites shall not exceed 25 per cent of the annual value of the sites.

Rates of revenue for land classed as residential sites.

18. The rates of revenue for land settled with a right of renewal and classed as trade sites shall not exceed 50 per cent of the annual value of the sites. Rates of revenue ~~for~~ on land classed as trade sites.

19. The rates of revenue for land settled without a right of renewal for a period not exceeding three years shall not exceed the full annual value of the sites. Rates of revenue for temporary settled land.

Explanation :- For the purposes of sections 17, 18 and 19 the annual value, shall mean the gross annual rent at which land may be reasonably expected to let and shall be determined, wherever possible, from recent records of sales and leases relating to lands of a similar description and with similar advantages in the vicinity.

20. (1) The provisions of section 12 shall apply to agricultural land.

Graduated enhancement of revenue on agricultural land and residential sites.

(2) If the total revenue assessed on all the residential sites held by the same owner or set of co-owners within a town exceeds the former revenue on the same area and the # enhancement shall be effected gradually by triennial increments each not exceeding 25 per cent of the total enhancement :

\*Provided that in any case in which the enhancement exceeds 400 per cent of the old revenue, the case shall be referred to the State Government for orders.

# revenue as thus enhanced exceeds Rs. 15, then the

(3) When the old revenue is less than Rs. \*15 and the enhanced revenue exceeds Rs. \*15 the old revenue shall be taken to be Rs. \*15 for the purpose of applying sub-section (2).

21. For land settled with a right of renewal the term for which revenue is assessed shall be not less than 30 years : Term of assessment.

Provided that for reasons to be recorded the term of settlement may be for a shorter period :

Provided also that the lease which is issued for such land may provide that the revenue may be re-assessed before the expiry of the term of the lease if it appears to the Deputy Commissioner that (a) agricultural land has been converted into a residential site or a trade site or vice-versa or (b) a residential site has been converted into a trade site or vice-versa.

#### CHAPTER IV

##### GENERAL

22. Except as otherwise provided, this Part shall apply to the settlement of any local area or class of estates, whether comprising town land or not. Application of provisions of Part IV to settlement of certain class of land.

23. (1) The classification of every field or site shall, if so required by the settlement holder, be decided after local inquiry by an officer not below the rank of Assistant Settlement Officer. Classification of land.

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\* Vide Assam Act XIV of 1957.

(2) The settlement-holder may, within thirty days of any decision under sub-section (1), appeal to the Settlement Officer, or to any Additional Settlement Officer that may be appointed by the State Government for the purpose of this section, who shall decide the correct classification after local inquiry. The order of the Settlement Officer or Additional Settlement Officer shall subject to the provisions of section 15<sup>1</sup> of the Regulation, be final.

(3) Notwithstanding anything contained in the Court-fees Act, 1870, there shall be payable on any petition of appeal presented under sub-section (2) a court-fee calculated at the rate of one rupee for each field or site included therein subject to a maximum of Rs.20 in respect of field or sites situated in the same village, the petitioner being entitled, if the appeal is successful, to the refund of the fee in proportion to his success. VII of 1870.

24. (1) The Settlement Officer shall embody his proposals for each assessment group in a rate report as nearly as may be in the prescribed form and shall submit the report to the \* Director of Land Records. Rate report of the Settlement Officer.

(2) Subject to rule, the (Director of Land Records)\* shall publish the report and, after considering any objections that may be received, and after such further

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<sup>1</sup> Substituted for the word "Provincial" by

\* D.L.R. is substituted for Commissioner of Division vide No. ...

inquiry, if any as he may deem necessary, submit the report with his recommendations for the orders of the State Government.

25. Notwithstanding anything contained in this Act, where land originally settled as land is used as fishery, the revenue thereon, instead of being assessed on the basis of a rate per bigha, may be assessed according to the annual value of the fishery.

Assessment of revenue on land used as fishery.

CHAPTER V  
SUPPLEMENTAL

\*26 The State Government may subject to the condition of previous publication, make rules for the purpose of carrying out the provisions of this Act.

Power of State Government to make rules.

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- 1 Substituted for the word "Provincial" by Adaptation Laws Order, 1957.  
\* Vide Assam Act XIV of 1957.