

ASSAM ACT XVIII OF 1951

*THE ASSAM STATE ACQUISITION OF ZAMINDARIS ACT. 1951

[Published in the "Assam Gazette", dated the 8th August 1951]

**An
Act**

to provide for the acquisition by the State of the interests of the proprietors and tenure-holders and certain other interests, in the permanently-settled areas and certain other estates in the districts of Goalpara, Garo Hills and Cachar

Preamble.—Whereas it is expedient to provide for the acquisition by the State of the interests of proprietors and tenure-holders and certain other interests in the permanently-settled areas and certain other estates in the districts of Goalpara, Garo Hills and Cachar in the State of Assam including their interests in forests, fisheries, *hats*, *bazars* and ferries, mines and minerals;

It is hereby enacted as follows:—

1. **Short title, extent and commencement.**—(1) This Act may be called the Assam State Acquisition of Zamindaris Act, 1951.

*For Statement of Objects and Reasons see "Assam Gazette", Part V dated July 28, 1948, pages 92-93.

¹See note 1 prepage.

(2) It extends to (a) the permanently-settled areas of the districts of Goalpara and Garo Hills and the Karimganj subdivision of the Cachar district and (b) the *Lakhiraj* estates within the boundaries of a permanently-settled estate, and (c) the 'acknowledged estates' in the Bijni and Sidli Duars settled with the Rajas of Bijni and Sidli.

(3) It shall come into force on such date as the State Government may, by notification, appoint in this behalf.

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

(a) "acknowledged estates" means estates in Bijni and Sidli Duars acknowledged by the State to be in possession of, and settled with, the Rajas of Sidli on a periodic basis ;

(b) "agriculture" includes horticulture ;

(c) "agricultural land" means land used for the purpose of agriculture and includes land over which agricultural residences stand ;

(d) "agricultural year" means the year commencing on the first day of *Bahag Baisakh* ;

(e) "arrear" means either the whole, an instalment or part of an instalment of rents, revenue or other dues which is not paid on or before the date on which it is payable, and includes arrears in respect of which suits were pending or decrees not finally satisfied on the date of notification under section 3 ;

(f) "charitable purpose" includes relief of the poor, education and medical relief and the advancement of any other object of general public utility ;

(g) "Claims Officer" means the Claims Officer appointed under subsection (1) of section 14 of this Act ;

(h) "Compensation Officer" means the Compensation Officer appointed under section 10 of this Act ;

(i) "date of vesting" means the first day of the agricultural year next following the date of publication of notification under section 3 of this Act ;

(j) "Deputy Commissioner" means the Deputy Commissioner of the district in which the land in question is situated, and includes any Revenue Officer or Extra Assistant Commissioner empowered by the State Government to discharge any of the functions of the Deputy Commissioner under any provision of this Act ;

(k) "estate" means lands included under one entry in any of the general registers of revenue paying and revenue-free lands, prepared and maintained under the law for the time being in force by the Deputy Commissioner, and includes revenue-free lands not entered in any register ;

(l) "holding" means a parcel or parcels of land held by a tenant other than a tenure-holder and forming the subject of a separate engagement with the landlord ;

(m) "homestead" means a dwelling house (whether used by the owner or let out on rent) and the land on which it stands, together with any court-yard, compound, attached garden, orchard and out-buildings, and includes any out-buildings used for purposes connected with agriculture or horticulture and any tank and place of worship appertaining to such dwelling house ;

(n) "*Lakhiraj* estate" means any estate exempt from assessment under any grant made by the previous rulers of the country and confirmed by or on behalf of the Government ;

(o) "land-holder" means any person deemed to have acquired the status of a land holder under section 8 of the Assam Land and Revenue Regulation (Regulation I of 1886) ;

(p) "landlord" means a person immediately under whom a tenant holds, but does not include the Government ;

(q) "land revenue" means any revenue assessed by the State Government on an estate ;

(r) "permanently-settled estates" means any estate in the districts of Cachar, Garo Hills and Goalpara included in the decennial settlement of the Lower Provinces of Bengal or permanently-settled at any subsequent date under any law for the time being in force ;

(s) "permanent settlement" means the permanent settlement of Bengal and portions of Assam made in or about the year 1793 and upto and including the year 1869 ;

(t) "prescribed" means prescribed by the rules made under this Act ;

(u) "private land" means the land described as proprietor's private land under section 123 of the Goalpara Tenancy Act, 1929 (Assam Act I of 1929), and section 143 of the Sylhet Tenancy Act, 1936 (Assam Act XI of 1936), or lands in possession of a proprietor of 'acknowledged estates' within such estates for the purpose of cultivating it by himself or by the members of his family or by servants or hired labourers :

Provided that the proprietor for this purpose includes a tenure-holder ;

(v) "proprietor" means a person holding in trust or owning for his own benefit any permanently-settled estate or any *Lakhiraj* estate or any 'acknowledged estate', or a part of any such estate and includes the heirs and successors-in-interest of a proprietor, and where a proprietor is a minor or of unsound mind or an idiot, his guardian, committee or other legal curator ;

(w) "raiyat" means a person who has acquired from a proprietor or a tenure-holder a right to hold land for the purpose of cultivating it by himself or by the members of his family or by servants or hired labourers ;

(x) "rent" means whatever is lawfully payable in money or kind by a tenant on account of the use and occupation of the land held by him ;

(y) "settlement holder" means any person, other than a proprietor, who has entered into an engagement with the State to pay land revenue and includes a land-holder ;

(z) "Settlement Officer" means a "Settlement Officer" appointed by State Government under section 9 of this Act ;

(za) "temporarily-settled estate" means any estate not being a revenue-free or permanently-settled estate or 'acknowledged estate' ;

(zb) "tenant" means a person who holds land under another person and is or, but for a special contract, would be, liable to pay rent for that land to that other person, but does not include a person who holds immediately under Government ;

(zc) "tenure" means the interest of a tenure-holder or an under-tenure-holder ;

(zd) "tenure-holder" means a person who has acquired from a proprietor or from another tenure-holder right to hold land for the purpose of collecting rents or of bringing it under cultivation by establishing tenants on it, and includes a "permanent tenure-holder" and "*jotedar*" within the meaning of section 6 of the Goalpara Tenancy Act (Assam Act I of 1929), and also includes the successor-in-interest of a person who has acquired such a right and a person who holds such right in trust, and where a tenure-holder is a minor or of unsound mind or an idiot, his guardian, committee, or other legal curator ;

(ze) "trust" includes any express or constructive trust created or existing for a public purpose of a charitable or religious nature and a Hindu, Muslim, Christian, Buddhist or any other religious or charitable endowment ;

(zf) "under-raiyat" means a person holding land immediately or mediately under a raiyat.

3. Notification declaring the vesting of estate or tenure in the State.—(1)

The State Government may, from time to time, by notification declare that the estate or tenure of a proprietor or tenure-holder specified in the notification shall stand transferred to and vest in the State free from all encumbrances.

(2) A copy of the aforesaid notification shall be served in the manner prescribed on the proprietor or tenure-holder whose interest is affected by such notification.

(3) The notification referred to in sub-section (1) shall also be published in at least two issues of two newspapers having circulation in the State of Assam.

(4) The publication of such notification in the manner provided in sub-sections (2) and (3) shall be conclusive evidence of the notice of declaration to the proprietors and tenure-holders whose interests are affected by such notification.

4. Consequences of such notification.—(1) Notwithstanding anything contained in any law for the time being in force or in any agreement or contract, express or implied, on the publication of the notification referred to in sub-section (1) of section 3, all rights and interests of the proprietor or the tenure-holder named in the said notification in the estate or the tenure, including his interests (i) in land with its sub-soil and mines and minerals, (ii) in forests and fisheries, (iii) in hats, bazars and ferries together with the right to realise tolls from them, (iv) in any building or part of a building used primarily as office or cutcherry for collection of rent, and (v) his rights to realise rent, royalty, cess, fees and tolls in respect of any such interests shall, save as otherwise expressly provided in this Act, cease and shall vest absolutely in the State free from all encumbrances in accordance with the provisions of this Act with effect from the first day of the agricultural year next following the date of the publication of such notification :

Provided that no building mentioned in item (iv) of this sub-section, which forms part of any homestead of a proprietor or tenure-holder shall be deemed to vest in the State.

(2) Any building used for public purposes such as educational or charitable institutions maintained by the proprietor or tenure-holder shall vest in the State for those charitable or educational purposes subject to payment of compensation of an amount not exceeding one hundred rupees.

✓(3) (a) All arrears of rents, royalties, cesses, fees and other dues together with interest if any which were payable to the proprietor or tenure-holder in respect of such estate or tenure and the recovery of which was not barred by limitation shall cease to be payable to such proprietor or tenure-holder and shall be recoverable by the State in the manner prescribed.

✓(b) If such arrears are payable by any tenure-holder whose tenure has vested in the Government, these shall, without prejudice to any other mode of recovery, be recoverable, if the Deputy Commissioner so orders, by deduction from the compensation money payable under this Act.

(c) All arrears of revenue, local rates, cesses and other dues lawfully payable by the proprietor whose estate has vested in the State shall in like manner be recoverable, if the Deputy Commissioner so orders, by deduction from the compensation money without prejudice to any other mode of recovery.

✓(4) No claim or liability enforceable before the date of publication of notification against the proprietor or tenure-holder for any money which is secured by a mortgage or charge on the estate or tenure which has vested in the State, shall be enforceable against his interest in the estate or tenure, but such claims and liabilities shall be enforceable only as provided for in sub-section (6) of section 13 against the compensation money or *ad interim* payments made under the provisions of this Act.

(5) All suits and proceedings and any orders of attachment in respect of such estate or tenure in connection with recovery of any money as mentioned in sub-section (4) which may be pending on the date of vesting shall be dropped and shall cease to be in force.

5. **Compensation how to be paid.**—No compensation to any proprietor or tenure-holder whose estate or tenure vests in the State under the provision of this Act, shall be payable except as provided for in this Act.

6. **Certain lands to be settled with the ex-proprietor or ex-tenure-holder.**—(1) Notwithstanding anything contained in Section 4 above, the proprietor or tenure-holder shall, with effect from the date of vesting, be entitled to retain possession, subject to the provisions of sub-section (4) of this section, of any—

- (i) homesteads included in an estate or a tenure vested in the State which are in his possession on the date of vesting ;
- (ii) buildings, together with land on which they stand, other than buildings vesting in the State under section 4 above which (a) are used for purpose of trade, commerce or agriculture, or (b) are let out on hire or rent, and are in his possession on the date of vesting ; and
- (iii) "private land" of a proprietor as defined in this Act, subject to a maximum of 400 bighas :

Provided that the limit of 400 bighas may be relaxed in the case of a proprietor or a tenure-holder who has undertaken large-scale farming on a co-operative basis or by the use of power-driven mechanical appliances :

Provided further that the limit of 400 bighas shall apply again whenever the aforesaid large-scale farming has ceased to exist, and the Government may, by notification, resume the excess on payment of compensation calculated on the basis of rent prevailing in similar lands in the neighbourhood with similar advantages, and such rent shall be included for assessment of the gross income under section 11 :

Provided further that compensation calculated on the basis of rent prevailing in similar lands in the neighbourhood with similar advantages shall be paid to the proprietor or tenure-holder for the surplus land above the prescribed maximum of 400 bighas retained by the proprietor or tenure-holder, and such rent shall be included for assessment of the gross income under section 11 of this Act.

(2) When the area of private land mentioned in (iii) above exceeds the maximum of 400 bighas, the proprietor or the tenure-holder shall be given the option of selecting the holdings which would in the aggregate make up an area of 400 bighas :

Provided that no holding so selected shall be less than a compact area of 20 bighas.

(3) If the proprietor or the tenure-holder fails to select the holdings under sub-section (2), the Settlement Officer or any other officer empowered on this behalf by the State Government, shall in his discretion, select the holdings which would in the aggregate make up an area of 400 bighas out of his private land, and shall offer him settlement, on refusal of which he shall get no settlement.

(4) All such lands possession of which is retained by the proprietor or tenure-holder under sub-section (1) shall be offered for settlement with him as temporarily-settled estates within the meaning of the Assam Land and Revenue Regulation, 1886 (Regulation I of 1886). If he refuses to accept such settlement the lands may be offered for settlement to any other person, and the proprietor or tenure-holder shall be excluded or ejected from possession of such lands : provided that compensation for such lands shall be given to the proprietor or tenure-holder so ejected at the same rate as he would get if these were not his private or homestead lands within the meaning of this section.

(5) The Settlement Officer appointed under section 9 below shall demarcate the private lands which the proprietor or tenure-holder will be entitled to retain possession of and get settlement under sub-section (4).

(6) If there is any dispute as to the possession and extent of any homestead or private land or building referred to in sub-section (1), the Settlement

Officer shall, on application, make such enquiry as he deems fit and pass such order as may appear to him just and proper.

7. **Appeal.**—An appeal against the order of the Settlement Officer passed under sub-section (6) of section 6, if preferred within 60 days of such order, shall lie to the District Judge having jurisdiction over the area.

✓8. **Transitional provision.**—(1) The Deputy Commissioner shall take over charge of any estate or tenure vested in the State: provided that nothing contained in this section or in any other provision of this Act shall be deemed to authorize the Deputy Commissioner to take charge of any religious institution or any building connected therewith.

(2) The Deputy Commissioner may eject a mortgagee, a lessee or any other person who may be in possession of the whole or part of any such estate or tenure or any buildings vested in the State, and may take whatever steps that may be necessary for ejecting such person or preventing any breach of the peace: provided that the ejection shall be preceded by notice served in the manner prescribed.

✓(3) The estates together with the tenures comprised within the estates shall, either singly or in groups, as found suitable, be administered by a manager appointed by the State Government as if it or these were estates managed under the Court of Wards Act (Bengal Act IX of 1879), or any other Act for the time being in force for the management of such estates until such time as the estates are finally surveyed and resettled as temporarily-settled under the provisions of section 9 below.

(4) The manager shall be directly under the general supervision of the Deputy Commissioner and shall carry out any directions which may, by general or special order, be issued from time to time by the State Government.

✓(5) After the date of vesting until such time as the estates are finally settled as temporarily-settled estates under the provisions of the Assam Land and Revenue Regulation, 1886 (Regulation I of 1886), or the Assam Land Revenue Re-assessment Act, 1936 (Assam Act VIII of 1936),—

(a) the land revenue realisable from the raiyat shall not exceed the rent which was payable by such raiyat to the proprietor or the tenure-holder as the case may be, immediately before the date of publication of notification under section 3, and,

(b) in respect of any land newly brought under cultivation or newly occupied in any other manner, after the date of publication of the notification under section 3, or in respect of any lands which the proprietor or the tenure-holder is entitled to retain possession of under the provisions of section 6, the land revenue payable shall, as far as possible, be at the same rate as is applicable to similar lands with similar advantages in the neighbourhood.

(6) The Deputy Commissioner may, with previous sanction of the State Government, refuse to recognise any new settlement, lease or transfer effected after the 1st day of January, 1946, in respect of any lands, or buildings used as office or cutcherry for collection of rent, comprised in any such estate or tenure as vests in the State under section 3, and may eject any person who may be in possession of them and take possession of the same on any terms which to him appear just and reasonable if, after making necessary enquiry as deemed fit, and after giving reasonable opportunity of being heard, he is satisfied that such settlement, lease or transfer was effected with a view to defeating or evading any provisions of this Act, or obtaining higher compensation thereunder.

(7) An appeal, if preferred within 60 days, shall lie to the High Court of Assam in the exercise of revenue jurisdiction against any order of the Deputy Commissioner passed under sub-section (6) of section 8.

✓9. **Settlement operation with a view to effecting raiyatwari settlement.**—(1) As soon as possible after the date of notification referred to in section 3, the

State Government shall appoint a Settlement Officer with the requisite staff for the purpose of effecting a settlement with a view to converting the estates or tenures vested in the State into temporarily-settled estates in accordance with the provisions of the Assam Land and Revenue Regulation, 1886 (Regulation I of 1886), and the Assam Land Revenue Re-assessment Act, 1936 (Assam Act VIII of 1936).

(2) In effecting such settlement the following directions to the Settlement Officer shall be given by the State Government:—

(i) The raiyats shall be given the status of a settlement-holder as defined in the Assam Land and Revenue Regulation, 1886 (Regulation I of 1886):

Provided that a raiyat having occupancy right under the Goalpara Tenancy Act, 1929 (Assam Act I of 1929) (as amended), or the Sylhet Tenancy Act, 1936 (Assam Act XI of 1936 (as amended), or a raiyat who has held the land continuously as a raiyat for a period of not less than ten years prior to the date of notification under section 3 of this Act, shall have the status of a land-holder as defined in the Assam Land and Revenue Regulation, 1886 (Regulation I of 1886).

(ii) The proprietor or the tenure-holder in respect of lands retained possession by and settled with him under section 6, shall have the status of a land-holder as defined in the Assam Land and Revenue Regulation, 1886 (Regulation I of 1886).

(iii) The under-raiyat shall have the status of an under-raiyat as defined in the Assam (Temporarily-Settled Districts) Tenancy Act, 1935 (Assam Act III of 1935): provided that an under-raiyat who has already acquired a limited right of occupancy under Section 41-A of the Goalpara Tenancy Act, 1929 (Assam Act I of 1929) (as amended) shall continue to have that right.

(iv) Any agricultural land included in a lease shall not, without the previous permission of the Deputy Commissioner of the district, be transferable to any person who is not a *bona fide* cultivator.

Explanation.—For the purpose of this clause, “cultivator” means a person who actually cultivates the soil himself or by members of his household or by his servants or hired labour, and with his own or hired stock.

(v) Except in the case of proprietor or tenure-holder as provided for in section 6 no settlement-holder shall be entitled to get settlement of lands for more than 150 (one hundred and fifty) bighas in the aggregate, and the provisions of sub-sections (2) and (3) of section 6 of this Act shall, *mutatis mutandis*, apply in respect of the selection of the 150 bighas:

Provided that the limit of 150 bighas may be relaxed (i) in the case of a co-operative society formed either for the purpose of large-scale farming or consolidation of holdings, or (ii) in the case of a family consisting of more than twenty members, or (iii) in the case of individuals taking up large-scale cultivation by mechanical appliances: provided further that the limit of 150 bighas shall apply again whenever such large-scale farming or cultivation ceases to exist, and the Government may, by notification, resume the excess on payment of compensation calculated on the basis of rent prevailing in similar lands in the neighbourhood with similar advantages, and such rent shall be included for assessment of the gross income under section 11 of this Act:

Provided further that compensation calculated on the basis of rent prevailing in similar lands in the neighbourhood with similar advantages shall be paid to the settlement-holder if any excess land above the prescribed maximum of 150 bighas held so long under his occupation as a raiyat is taken away from him, and such rent shall be included for assessment of gross income under section 11 of this Act.

(vi) Lands held for the purpose of special cultivation and the lease for such cultivation shall continue under the State under the same terms and

conditions as existed before the vesting of such lands in the State till the termination of the existing lease: provided that any land held for the purpose of special cultivation by a proprietor or tenure-holder without any lease shall be offered for settlement with such proprietor or tenure-holder subject to payment of revenue at the rate prevailing for similar lands in the neighbourhood with similar advantages.

Explanation.—"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 State, and includes cultivation of tea.

(vii) In all other respects, the provisions of the Assam Land and Revenue Regulation, 1886 (Regulation I of 1886), and the Assam Land Revenue Re-assessment Act, 1936 (Assam Act VIII of 1936), shall be followed.

10. **Compensation Statement.**—(1) Every proprietor or tenure-holder, whose estate or tenure has vested in the State in consequence of a notification issued under section 3, shall be paid compensation according to the provisions of this Act.

(2) The State Government shall, as soon as possible after the publication of notification under section 3, appoint one or more officers, to be hereinafter called Compensation Officer, to prepare a compensation statement in the manner and form prescribed in the rules, and to perform such other duties as are prescribed by any provisions of this Act or by any rules made under the Act.

(3) The compensation statement among other things, shall contain the (i) gross income and net income of each proprietor or tenure-holder, and (ii) the arrear of rents, royalties, cesses, fees, interest mentioned in sub-section (3) of section 4, and (iii) the amount of compensation to be paid under the provisions of this Act to such proprietor or tenure-holder and any other persons whose interests are affected, and (iv) any other particulars as may be prescribed.

(4) In preparing such compensation statement each estates or tenure shall, in the first instance, be taken as whole and then the shares of co-sharers or any other persons having interest in it may be shown under separate appropriate heads as prescribed in the rules.

(5) When any settlement, lease or transfer of an estate or tenure affected after the first day of January, 1946, has been refused recognition under the provisions of section 8 of this Act, the Compensation Officer shall have the power to disregard such settlement, lease or transfer in preparing the compensation statement.

11. **Gross Income.**—The gross income of a proprietor or a tenure-holder referred to in sub-section (3) of section 10, shall be computed by taking the aggregate of annual incomes from rents and cesses payable to such proprietor or tenure-holder by the immediately subordinate tenant, and shall include—

(i) the gross rent payable by the tenant immediately subordinate, calculated on the basis of average annual rent of 15 agricultural years preceding the date of vesting: provided that in no case shall such rent exceed the maximum prescribed under any tenancy law for the time being in force;

(ii) the gross income from forests, calculated on the basis of average gross annual income of 15 agricultural years preceding the date of vesting;

(iii) the gross income from fisheries, *hats*, *bazars*, ferries, cesses and fees calculated on the basis of average gross annual income of 15 agricultural years preceding the date of vesting;

(iv) the aggregate of annual rents determined in a manner prescribed from buildings used as offices or cutcheries and any other buildings which vest in the State;

(v) the rent of land purchased by a proprietor or tenure-holder in execution of decrees for arrears of rent (such lands not being in possession of such proprietor or tenure-holder as "private land" or settled with any raiyat) at the rate payable before such sale, calculated on the basis of average annual rent of 15 agricultural years preceding the date of vesting;

(vi) any other income appertaining to the estate or tenure vesting in the State not expressly mentioned in clauses (i) to (v) calculated on the basis of average of 15 agricultural years preceding the date of vesting:

Provided that where records for rent or income from forests, fisheries, *hats, bazars*, ferries, cesses or fees for 15 agricultural years are not available, the average shall be calculated according to rules prescribed by the Government.

12. **Net Income.**—The net income of a proprietor or a tenure-holder shall be computed by deducting from the gross income of such proprietor or tenure-holder, as the case may be, the following, namely:—

(i) any sum which was payable by such proprietor or tenure-holder as land revenue or cesses to the State Government in respect of such estate or tenure, calculated on the basis of an average of such revenue or cesses payable for the 15 agricultural years preceding the date of vesting;

(ii) any sum which was payable by a tenure-holder as rent to his immediately superior landlord, calculated on the basis of an average of such rent payable for the 15 agricultural years preceding the date of vesting;

(iii) any sum which was payable by such proprietor or tenure-holder as *chaukidari* tax or municipal tax in respect of any building used as office or *cutchery* for the management of such estate or tenure, for the agricultural year immediately preceding the date of vesting;

(iv) any sum which was payable by such proprietor or tenure-holder as agricultural income-tax in respect of such estate or tenure calculated on the basis of an average of such agricultural income-tax payable for the five agricultural years preceding the date of vesting;

(v) any sum which was payable by such proprietor or tenure-holder as income-tax in respect of income included as gross income under section 11 other than agricultural income derived from such estate or tenure calculated on the basis of an average of such income-tax payable for 15 agricultural years immediately preceding the date of vesting: provided that the rate of income-tax shall be calculated at the rate of assessment which would have been applicable, if the proprietor or tenure-holder had no income other than income derived from such estate or tenure:

(vi) the cost of management of such estate or tenure at the following rates:—

Amount of Gross Income	Rate
(a) where the gross income exceeds Rs.20,000.	15 per centum of such gross income.
(b) where the gross income exceeds Rs.10,000 but does not exceed Rs.20,000.	12½ per centum of such gross income
(c) where the gross income exceeds Rs.5,000 but does not exceed Rs.10,000	10 per centum of such gross income.
(d) where the gross income exceeds Rs.2,500 but does not exceed Rs.5,000.	7½ per centum of such gross income.
(e) where the gross income does not exceed Rs.2,500.	5 per centum of such gross income.

(vii) the cost of beneficial works for the raiyats of such estate or tenure at the following rates:—

Amount of Gross Income	Rate
(a) where the gross income exceeds Rs.20,000.	10 per centum of such gross income.
(b) where the gross income exceeds Rs.10,000 but does not exceed Rs.20,000.	7½ per centum of such gross income.
(c) where the gross income exceeds Rs.5,000 but does not exceed Rs.10,000.	5 per centum of such gross income.
(d) where the gross income exceeds Rs.2,500 but does not exceed Rs.5,000.	2 per centum of such gross income.
(e) where the gross income does not exceed Rs.2,500.	Nil.

(viii) Other deductions, if any, not specially mentioned in clauses (i) to (vii), which Government may, by rules, prescribe :

Provided that the deduction for cost of management and cost of beneficial works referred to in clauses (vi) and (vii) shall not have the effect of reducing the net income of a proprietor or tenure-holder specified in any entry in sub-clauses (a) to (d) of each of the said clauses to an amount below the net income of the proprietor or tenure-holder specified in the entry mentioned in sub-clauses (b) to (e) respectively of each of the said clauses.

Illustration.—A proprietor or a tenure-holder whose gross income is Rs.10,000, after deduction of cost of management at the rate of 10 per cent and cost of beneficial works at the rate of 5 per cent will have a net income of Rs.8,500.

On the other hand, a proprietor or tenure-holder whose gross income is Rs.10,100, after deducting the cost of management at the rate of 12½ per cent and cost of beneficial works at the rate of 7½ per cent will have a net income of Rs.8,080.

Under the terms of the proviso his net income shall not be less than Rs.8,500.

✓ 13. **Compensation payable to proprietor or tenure-holder.**—(1) After the net income has been computed under section 12, the Compensation Officer shall, for the purpose of preparing the compensation statement, determine the amount of compensation payable in respect of each estate or tenure according to the following table :—

Amount of Net Income	Total Compensation Payable
(a) Where the net income does not exceed Rs.1,000.	Fifteen times such net income.
(b) Where the net income exceeds Rs.1,000 but does not exceed Rs.2,500.	Twelve times such net income or the maximum amount under (a) above, whichever is greater.
(c) Where the net income exceeds Rs.2,500 but does not exceed Rs.5,000.	Eleven times such net income or the maximum amount under (b) above, whichever is greater.

	Amount of Net Income	Total Compensation Payable
ie	(d) Where the net income exceeds Rs.5,000 but does not exceed Rs.7,500.	Ten times such net income or the maximum amount under (c) above, whichever is greater.
1-	(e) Where the net income exceeds Rs.7,500 but does not exceed Rs.10,000.	Nine times such net income or the maximum amount under (d) above, whichever is greater.
1-	(f) Where the net income exceeds Rs.10,000 but does not exceed Rs.15,000.	Eight times such net income or the maximum amount under (e) above, whichever is greater.
1-	(g) Where the net income exceeds Rs.15,000 but does not exceed Rs.30,000.	Seven times such net income or the maximum amount under (f) above, whichever is greater.
i).	(h) Where the net income exceeds Rs.30,000 but does not exceed Rs.50,000.	Six times such net income or the maximum amount under (g) above, whichever is greater.
al	(i) Where the net income exceeds Rs.50,000 but does not exceed Rs.1,00,000.	Five times such net income or the maximum amount under (h) above, whichever is greater.
ng	(j) Where the net income exceeds Rs.1,00,000 but does not exceed Rs.3,00,000.	Four times such net income or the maximum amount under (i) above, whichever is greater but subject in any case to a maximum of ten lakhs.
b-		
ne		
es		
is		
id		
of		
is	(k) Where the net income exceeds Rs.3,00,000.	Three times such net income or the maximum amount under (j) above, whichever is greater but subject in any case to a maximum of ten lakhs.
nt		
of		
an		

(2) An amount equal to 50 per centum of the arrears of rents, royalties, cesses, fees and interest referred to in sub-section (3) of section 4 shall be added in each case to the amount determined according to the foregoing table.

(3) The compensation shall in the first instance be determined for the estate or tenure as a whole, and not separately for each of the co-sharers or interests therein.

(4) The Compensation Officer shall then apportion the share of compensation payable to a co-sharer or any persons having interest in the estate or the tenure and if, in doing so, any question involving matters of civil nature arises, he shall, either of his own motion or on the application of the parties concerned, refer it to the Claims Officer.

(5) Where the net income, or any portion of the net income in respect of an estate or a tenure is dedicated exclusively to charitable or religious purposes, such net income or portion of the net income as the case may be instead of being assessed under sub-section (1), shall be assessed as a perpetual annuity equal to such net income or portion thereof payable in the prescribed manner to the person or institution determined by the State Government.

he
a)

he
b)

Explanation.—If the salary, remuneration or any allowance payable to the **Mutawalli** of a **Wakt** or the **Shebait** of a Hindu temple or a trustee of any other charitable or religious trust, does not exceed 15 per cent of the net income, then such net income shall be deemed to be 'dedicated exclusively to charitable or religious purposes,' for the purpose of assessing the net income as a perpetual annuity under this sub-section.

(6) Where the interest of a proprietor or a tenure-holder or any co-sharer thereof is subject to a mortgage or charge, of the claim or any part of the claim of the creditor holding such mortgage or charge is allowed by the Claims Officer under the provisions of this Act, then such creditor shall be paid out of the amount of compensation to the extent of the claim allowed, and the balance shall then be paid to the proprietor or tenure-holder or the co-sharer therein :

Provided that where the claim allowed exceeds 75 per centum of the total compensation payable to such proprietor, tenure-holder or co-sharer, the creditor shall be paid not more than 75 per centum of such compensation money, and the proprietor or the tenure-holder or the co-sharer, the balance.

(7) Where there are more than one creditor, payment to them out of the compensation shall be in the order of priority determined by the Claims Officer.

(8) In the case of an estate, succession to which is governed by the law of primogeniture, where any person is in receipt of a monetary allowance in lieu of maintenance which is a charge on the estate, the allowance paid to such person shall be deemed to be the net income of such person, and he shall be paid compensation on such net income and the amount of such net income shall be deducted from the net income of the proprietor of such estate for the purpose of determining the amount of compensation payable to him under this Act.

14. Disposal of Claims of Creditors.—(1) The State Government shall appoint a Claims Officer, not below the rank of a Sub-Judge, to dispose of the claims of creditors, whose debts are secured by mortgage of, or charge on, any estate or tenure or part thereof vested in the State under section 3, and to discharge any other duties which are provided for in any provisions of this Act or the rules made thereunder.

(2) Every creditor whose debt is secured by the mortgage of, or a charge on any estate or tenure vested in the State under section 3, shall prefer a claim in writing before the Claims Officer, in the manner prescribed within a prescribed period from the date of vesting.

(3) The Claims Officer shall proceed and dispose of the claims in the manner prescribed.

(4) Where there are more than one creditor, the Claims Officer shall determine the order in which each such creditor is entitled to receive the amount due to him and, in doing so, he shall be guided by the appropriate provisions of the Transfer of Property Act, 1882 (Act IV of 1882).

(5) The Claims Officer shall also dispose of in the prescribed manner any matters of civil nature referred to him by the Compensation Officer or the Deputy Commissioner.

15. Appeal against the decision of the Claims Officer.—(1) An appeal, if preferred within 60 days of the date of the order appealed against, shall lie against any decision of the Claims Officer to the District Judge of the district in which the estate or tenure or a major portion thereof is situated.

(2) A further appeal to a Judge of the High Court of Assam nominated as a *persona designata* specially for this purpose by the Chief Justice thereof, shall lie against the order of the District Judge passed under sub-section (1) above, if such appeal is preferred within 90 days of the date of order.

(3) The decision of the Judge of the High Court or of the District Judge where no second appeal to the High Court is preferred, or of the Claims Officer where no appeal to the District Judge is preferred, shall be final.

16. Preliminary publication of the compensation statement.—(1) The Compensation Officer, after determination of the compensation payable in respect of the interests of the proprietors and tenure-holders under the provisions of section 13, shall prepare the compensation statement as provided for in sub-section (3) of section 10.

(2) The Compensation Officer shall cause a draft of the compensation statement to be published in the manner prescribed calling for objections from any persons interested in it, to be submitted within a period prescribed.

(3) A copy of such draft compensation statement shall be sent in the manner prescribed to the persons whose names appear in the compensation statement.

(4) On receipt of any objections preferred within the prescribed period, the Compensation Officer shall consider and dispose of them according to the rules prescribed by the State Government.

17. Appeal.—(1) An appeal, if presented within 60 days of the date of order, shall lie against any order of the Compensation Officer passed under sub-section (4) of section 16, to the District Judge of the district in which the estate or a major portion thereof is situated.

(2) A further appeal to a Judge of the High Court of Assam nominated specially for this purpose by the Chief Justice thereof shall lie against the order of the District Judge passed under sub-section (1) of this section, if such appeal is preferred within 90 days of the date of the order.

(3) The Judge of the High Court shall hear the appeal as a *persona designata*.

(4) The decision of the Judge of the High Court or of the District Judge where no second appeal to the High Court is preferred, or of the Compensation Officer where no appeal to the District Judge is preferred, shall be final.

18. Final publication of the compensation statement.—(1) After disposal of all objections and appeals under sections 16 and 17, the Compensation Officer shall correct the compensation statement in such a way as to give effect to the order passed on objections and appeals referred to in sections 16 and 17 and cause the compensation statements so corrected to be finally published in the manner prescribed and on such publications, every entry in the compensation statement, except as provided elsewhere in the Act, shall be final.

(2) After the compensation statement has been published under sub-section (1), the Compensation Officer shall within the period fixed by the State Government by any general or special order furnish a certificate in the manner and form prescribed stating the fact of such publication, and such certificate shall be conclusive proof of such publication.

19. Correction of bona fide mistakes, etc.—(1) No correction of the compensation statement after it has been finally published under section 18 shall be made, except as provided in this section.

(2) Correction of *bona fide* mistakes or corrections necessitated by succession by inheritance of any interest in the estate or tenure can be made by the Compensation Officer at any time before the payment of compensation, either of his own motion or on the application of the persons interested, but no such correction shall be made while an appeal affecting such entry is pending.

(3) Every time, in making such corrections as are referred to in sub-section (2), the Compensation Officer shall cause a draft of the correction to be published in the same manner as the draft compensation statement is required to be published under section 16, and after considering and disposing of any objections that may be made in the manner provided in the sub-section (4) of section 16, shall cause the correction to be finally published.

20. *Ad interim* payment of compensation.—After the date of vesting and before the final publication of the compensation statement, *ad interim* payment to the out-going proprietor or tenure-holder of an estate or a tenure vesting in the State may be made as follows:—

(1) the Compensation Officer shall calculate the probable amount of compensation which shall be finally payable;

(2) two and half per centum of such probable compensation shall be paid *ad interim* to each proprietor or tenure-holder in cash every year, until such time as the compensation statement has been finally published;

(3) if there is any dispute as to the apportionment of shares of each interest or as to the person who should receive the amount, the amount should be kept in deposit in the manner prescribed and the matter referred to the Claims Officer,

21. **Mode of payment of compensation.**—(1) After the compensation statement has been finally published, the Compensation Officer shall deduct from the amount shown in the compensation statement as payable to a proprietor or tenure-holder or any other person having interest in the estate or tenure named in the said compensation statement, the following amounts:—

(a) where any *ad interim* payment has been made to any outgoing proprietor or tenure-holder under section 20, any such payment in excess of $2\frac{1}{2}$ per cent per annum of the amount of compensation payable under section 18,

(b) the amount, if any, for the deduction of which the Deputy Commissioner has passed an order in respect of arrears mentioned in sub-section (3) of section 4 of this Act.

(2) Of the balance remaining after such deduction,—

(a) in case the amount of such balance is rupees two thousand and five hundred or less, the entire amount shall be paid in cash.

(b) in other cases, twelve and half per cent of the amount shall be paid in cash and the balance shall be paid in cash or bonds or partly in cash and partly in bonds.

(3) The bonds referred to in (b) of sub-section (2) above may be either negotiable or non-negotiable, and transferable in such circumstances and in such manner as may be prescribed, and every such bond shall provide for repayment of the total amount thereof in twenty equal annual instalments, and for the payment every year of interest at the rate of two and half *per centum per annum* on the amount outstanding thereon, with effect from the date of issue: provided that the bond shall be redeemable at the option of the Government at any time before the last instalment falls due.

(4) The Compensation Officer shall, as provided for in sub-section (2), make payment of the compensation so payable to the person entitled according to the compensation statement finally published.

(5) If any dispute arises as to the title of any such person to receive the amount or as to the apportionment of it, the Compensation Officer may, if he thinks fit, keep the amount of compensation or the bonds referred to above in deposit in the manner prescribed, until the Claims Officer or any competent court to whom the parties shall be referred finally determines the dispute, and on such determination the Compensation Officer shall pay the amounts or the portions thereof, to the person or persons entitled to receive the same.

22. **Acquisition of estate or tenure now managed under the Court of Wards Act, 1879.**—Notwithstanding anything to the contrary in any law for the time being in force, the provisions of this Act shall apply to the acquisition of any estate or tenure which is under the management of the State Government under the Court of Wards Act, 1879 (Bengal Act IX of 1879), or under any law for the time being in force, in the same manner as they would apply to any estate or tenure with regard to which a notification has been issued under section 3 of this Act.

23. **Bar to jurisdiction of Civil Courts in certain matters.**—Save as otherwise expressly provided in any provisions under this Act, no suit or other proceedings shall lie in any Civil Court in respect of any entry in or omission from a compensation statement published under this Act or in respect of any order passed or any act done or purporting to be done under this Act or the rules made thereunder.

24. **Protection of action taken under this Act.**—No suit, prosecution or other proceedings shall lie—

- (a) against any officer of the State for anything in good faith done or purporting to be done under this Act or any rules made thereunder ;
- (b) against the State for any damage caused or likely to be caused or any injury suffered or likely to be suffered by anything in good faith done or purporting to be done under this Act or the rules made thereunder.

25. **Enquiry or proceedings conducted by certain officers to be deemed "judicial proceedings".**—The Deputy Commissioner, the Compensation Officer and the Claims Officer, for the purposes of any enquiries or proceedings taken under this Act, shall have the same powers as are vested in a Court under the Code of Civil Procedure, 1908 (Act V of 1908), in respect of—

- (1) enforcing the attendance of any person and examining him on oath or affirmation,
- (2) compelling the production of documents, and
- (3) issuing commissions for the examination of witnesses, and such enquiries or proceedings conducted by the Deputy Commissioner or the Compensation Officer or the Claims Officer shall be deemed to be "judicial proceedings" within the meaning of sections 193 and 228, and for the purposes of section 196, of the Indian Penal Code, 1860 (Act XLV of 1860).

26. **Power to seize or order production of documents, registers, etc.**—(1) Subject to any conditions or restrictions that may be prescribed, the Deputy Commissioner, the Compensation Officer or the Claims Officer, may, for the purposes of this Act, require any person to produce any document, paper or register which is in his possession or under his control or to furnish any information which he may think necessary for the proper discharge of any duties under any provisions of this Act.

(2) The Deputy Commissioner or any Officer authorised by him in writing may, for the purposes of sub-sections (1) and (3) of section 8 of this Act, seize and take possession of any documents, papers and registers that are, in his opinion, necessary for the management of the estate or tenure vested in the State :
Provided that the proprietor or tenure-holder concerned shall have the right to take copy at his own cost of such documents, papers or registers.

27. **Delegation of powers.**—The State Government may, by notification, delegate to any officer or authority subordinate to it, any of the powers conferred on it by the Act to be exercised subject to any restrictions and conditions as may be specified in the said notification.

28. **Penalties.**—Whoever—

- (i) wilfully fails or neglects to comply with any requirement made of him under this Act, or
- (ii) contravenes any lawful order passed under this Act, or
- (iii) obstructs or resists the taking by the Deputy Commissioner or any other officer authorised by him in writing of charge of any property of a proprietor or tenure-holder which has vested in the State under this Act, or
- (iv) furnishes information which he knows or believes to be false or does not believe to be true shall, on conviction before a Magistrate, and in addition to any other action that may be taken against him, be punishable with fine which may extend to two thousand rupees.

29. **Saving and repeal.**—Any provisions of the Goalpara Tenancy Act, 1929 (Assam Act I of 1929) (as amended) or of the Sylhet Tenancy Act, 1936 (Assam Act XI of 1936) (as amended) in so far as they are applicable and not repugnant to the provisions of this Act, shall continue to apply to tenants during the transitional period of the management of the estates and tenures under the Deputy Commissioner as provided for in section 8 of this Act.

30. **Power to remove difficulties.**—If any difficulty arises in giving effect to any provisions of this Act, the State Government may, as occasion requires, take any action not inconsistent with the provisions of this Act which may appear to them necessary for the purpose of removing the difficulty.

31. **Power to make rules.**—(i) The State Government may make rules for carrying out the purposes of this Act.

(ii) In particular, and without prejudice to the generality of the foregoing provision, such rules may provide for:—

- (a) any matters expressly required or allowed by this Act to be prescribed;
- (b) the procedure to be followed and the forms to be adopted in proceedings under this Act;
- (c) duties of any officers appointed under this Act where such duties are required or allowed to be prescribed in the rules;
- (d) the mode of service of any orders or notices issued under this Act;
- (e) the manner of service of the notification on the proprietor or tenure-holder under sub-section (2) of section 3;
- (f) the mode of, and form, for preparation of the compensation statement and the particulars to be mentioned therein under section 10;
- (g) the procedure to be followed in ascertaining the gross income under any of the heads in sub-clauses (i), (ii), (iii), (iv) and (v) of section 11;
- (h) the procedure to be followed in determining the rents from buildings mentioned in sub-clause (iv) of section 11 and the particulars of any other income under sub-clause (v) of section 11 and the procedure for calculating the average income under the proviso to section 11;
- (i) the particulars of any deductions which can be made under sub-clause (viii) of section 12;
- (j) the procedure to be followed in paying the annuity to the religious or charitable institutions under sub-section (5) of section 13;

- (k) the manner in, and period within, which a creditor shall prefer claim before the Claims Officer and the procedure to be followed in the disposal of such claims or any other matters under section 14;
 - (l) the manner and period of publication of the draft compensation statement under section 16, and the period within which the objection should be submitted under sub-section (2) of section 16;
 - (m) the manner of service of the draft compensation statement on the persons whose names appear in the compensation statement under sub-section (3) of section 16;
 - (n) the procedure to be followed in considering and disposing of the objections under sub-section (4) of section 16;
 - (o) the manner of final publication of the compensation statements under sub-section (1), and the manner and form of certificate to be furnished under sub-section (2) of section 18;
 - (p) the mode of *ad interim* payment under sub-section (2) of section 20, and the mode of keeping in deposit the amount of compensation under sub-section (3) of section 20;
 - (q) the manner in which and the circumstances under which the bonds referred to in sub-section (3) of section 21 shall be transferable;
 - (r) the manner of keeping in deposit the amount of compensation under sub-section (5) of section 21;
 - (s) the form and content of bonds mentioned in section 21.
-