



## The Punjab Land Revenue Special Assessment (Exemption) Act, 1962

Act 7 of 1962

**Keyword(s):**

**Factory, Land, Special Assessment**

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THE PUNJAB LAND REVENUE SPECIAL ASSESSMENT  
(EXEMPTION) ACT, 1962

(PUNJAB ACT NO. 7 OF 1962)

ARRANGEMENT OF SECTIONS

**Sections.**

1. Short title.
2. Definitions.
3. Exemption from special assessment.

THE PUNJAB LAND REVENUE SPECIAL ASSESSMENT  
(EXEMPTION) ACT, 1962

(PUNJAB ACT NO. 7 OF 1962)

*[Received the assent of Governor of Punjab on the 28th May, 1962,  
and first published in the Punjab Government Gazette (Extraordinary),  
dated the 2nd June, 1962.]*

AN

ACT

**to provide certain exemption from special assessment of land  
revenue.**

BE it enacted by the Legislature of the State of Punjab in the  
Thirteenth Year of the Republic of India as follows :-

1. This Act may be called the Punjab Land Revenue Special Assessment (Exemption) Act, 1962. Short title.
2. In this Act, unless the context otherwise requires. Definitions.
  - (a) "factory" means a factory as defined in clause (m) of section 2 of the Factories Act, 1948 ;
  - (b) "land" means land which for reasons specified in clauses (f) and (g) of sub-section (1) of section 59 of the Punjab Land Revenue Act, 1887, requires revision in the assessment of its land revenue ;
  - (c) "special assessment" means the special assessment made under the Punjab Land Revenue (Special Assessments) Act, 1955, or clauses (f) and (g) of sub-section (1) of section 59 of the Punjab land Revenue Act, 1887.
3. (1) As from the commencement of the Punjab Land Revenue (Special Assessments) Act, 1955, no land shall be liable to special assessment— Exemption from special assessment.
  - (a) where such land is situated in any hill area or sub-montane area specified in this behalf by the State Government by notification ; or

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1. For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, 30th April, 1962, page 655.

(b) where on such land a factory is established, whether before or after such commencement ;

Provided that the exemption in clause (b) shall apply for a period of ten years to be computed from the date on which the factory starts working.

(2) The State Government, if it is of opinion that it is in public interest so to do, may by notification exempt any class or classes of sites or any areas to be specified in the notification from liability to special assessment.