



The Punjab Land Revenue (Special Charges) Act, 1958

Act 6 of 1958

Keyword(s):

Land Revenue, Landowner, Assessing Authority

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**THE PUNJAB LAND REVENUE
(SPECIAL CHARGES) ACT, 1958**

ARRANGEMENTS OF SECTIONS

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THE PUNJAB LAND REVENUE (SPECIAL
CHARGES) ACT, 1958.

PUNJAB ACT NO. 6 OF 1958.

[Received the assent of the Governor of Punjab on the 12th April, 1958 and was first published for general information in the Punjab Government Gazette (Extraordinary), dated the 15th April, 1958.]

1	2	3	4
Year	No.	Short title	Whether affected by Legislation
1958	6	The Punjab Land Revenue (Speical Chatge) Act, 1958	Amended by Punjab Act 15 of 1962 ² Amended by Punjab Adaptation of Laws (State and Concurrent Subjects) Order, 1968

An Act to provide for the levy and payment of a special charge on land revenue.

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

1. (1) This Act may be called the Punjab Land Revenue (Special Charges) Act, 1958.

(2) It extends to the whole of the State of Punjab.

(3) It shall come into force at once in the ³[territories of the State of Punjab which, immediately before the 1st November, 1956, formed part of that State, but the State Government may, by notification in the Official Gazette, direct that it shall come into force in the remaining territories or any part thereof on such date or dates as may be specified in such notification and different dates may be specified for different parts]

Short title extent and commencement.

¹For Statement of Objects and Reasons, see Punjab Government Gazette (Extraordinary), 1957. Page 1667

²For Statement of Objects and Reasons, see Punjab Government Gazette (Extraordinary), 1963. Page 486

³Substituted for certain words by Pvnjab Adaptation of Laws (State and concurrent Subjects) Order, 1968.

Defini-
tions.

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

- (a) “land revenue” shall have the meaning assigned to it in section 3 (6) of the Punjab Land Revenue Act, 1887, and shall include the surcharge leviable under the Punjab Land Revenue (Surcharge) Act, 1954 (No. XXXVI of 1954)¹[but shall not include special assessment made under the Punjab Land Revenue (Special Assessments) Act, 1955, or under clause (f) or clause (g) of sub-section (1) of section 59 of the Punjab Land Revenue Act, 1887.]
- (b) “landowner” means a landowner who is liable to pay special charge under this Act;
- (c) “assessing authority” means the Collector of the district where the land of any person is situate and if it is situated in more than one district, such other officer as may be appointed by the State Government in this behalf;
- (d) all terms, which are used but not defined, shall have the meaning assigned to them in the Punjab Land Revenue Act, 1887.

Levy of
special
charge.

3. With effect from the Rabi harvest of the agricultural year 1957-58 or, where this Act comes into force in any area by notification issued under sub-section (3) of section 1, with effect from such harvest as the State Government may, by notification, direct, and notwithstanding anything to the contrary contained in the Punjab Land Revenue Act, 1887 (Act No. XVII of 1887), every landowner who pays land revenue in excess of fifty rupees, shall be liable to pay a special charge thereon in accordance with the rates specified in the Schedule.

Submission
of returns.

4. (1) A landowner who is liable to pay more than Rs. 50 as land revenue and whose land is situated

¹Inserted by Punjab Act 15 of 1963, section 2.

within the territorial jurisdiction of more than one Patwari and who has not already given such information shall, within thirty days from the date on which this Act comes into force in any area, furnish information of the total land revenue payable by him to the Patwari in whose circle he ordinarily resides or in whose circle he holds largest amount of land and shall also submit a copy thereof to the Tahsildar having jurisdiction.

(2) The provisions of sub-section (1) shall apply *mutatis mutandis* to a person who becomes liable to pay the special charge under this Act as a result of acquisition of land after the commencement of this Act and in his case the period of return shall be thirty days from the date of acquisition.

⁴5. If a person fails to furnish the information required by section 4 or furnishes information which is wrong in material particulars, the assessing authority may charge him with a penalty up to six times the amount of special charge recoverable from him under this Act:

Penalty for failure to furnish information

Provided that a person shall be deemed to have furnished the required information if he furnishes it within ninety days of the commencement of the Punjab Land Revenue (Special Charges) Amendment Act, 1963.]

6. The [Special charge and the penalty, if any] under this Act shall be recoverable as land revenue and in the manner prescribed by rules made by the State Government in this behalf.

Recovery of special charge

7. The prescribed authority of its own motion, or, on application made to it in the prescribed manner, may call for the record of any proceedings, which are pending before or have been disposed of by any authority under this Act for the purpose of satisfying itself as to the legality or propriety of such proceedings or any order made thereunder and may pass such order in relation thereto as it may think fit.

Revision

¹ Substituted by Punjab Act 15 of 1963, section 3.

Rule making
power

8. The State Government may, by notification in the Official Gazette, make rules for carrying out the purposes of this Act.

SCHEDULE

(see section 3)

- (a) Land revenue exceeding Rs. 50 but not exceeding Rs. 100 annually —
- | | |
|---|----------------|
| On the first Rs. 50 | .. Nil |
| On the remaining Rs. 50 or part thereof | .. 50 per cent |
- (b) Land revenue exceeding Rs. 100 but not exceeding Rs. 200 annually —
- | | |
|-------------------------------------|----------------|
| On the first Rs. 50 | .. Nil |
| On the next Rs. 50 | .. 50 per cent |
| On the next Rs. 100 or part thereof | .. 70 per cent |
- (c) Land revenue exceeding Rs. 200 but not exceeding Rs. 500 annually —
- | | |
|-------------------------------------|-----------------|
| On the first Rs. 50.. | .. Nil |
| On the next Rs. 50 | .. 50 per cent |
| On the next Rs. 100 | .. 70 per cent |
| On the next Rs. 300 or part thereof | .. 100 per cent |
- (d) Land revenue exceeding Rs. 500 but not exceeding Rs. 1,000 annually —
- | | |
|-------------------------------------|-----------------|
| On the first Rs. 50 | .. Nil |
| On the next Rs. 50 | .. 50 per cent |
| On the next Rs. 100 | .. 70 per cent |
| On the next Rs. 300 | .. 100 per cent |
| On the next Rs. 500 or part thereof | .. 150 per cent |
- (e) Land revenue exceeding Rs. 1,000 annually —
- | | |
|-------------------------|-----------------|
| On the first Rs. 50 | .. Nil |
| On the next Rs. 50 | .. 50 per cent |
| On the next Rs. 100 | .. 70 per cent |
| On the next Rs. 300 | .. 100 per cent |
| On the next Rs. 500 | .. 150 per cent |
| On the remaining amount | .. 300 per cent |