

## The Punjab Land Revenue (Additional Surcharge) Act, 1960 Act 38 of 1960

Keyword(s): Additional Surcharge, Land Revenue

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1960: Pb. Act 38] THE PUNJAB LAND REVENUE (ADDITIONAL SURCHARGE) ACT 1960

## THE PUNJAB LAND REVENUE (ADDITIONAL SURCHARGE) ACT, 1960.

(Punjab act No. 38 of 1960).

[Received the assent of the Governor of Purjab on the 7th December, 1960 and first published for general information in the Punjab Government Gazette (E traordinary) Legislature Supplement, of the 9th December, 19601.

An Act to provide for the levy and collection of additional surcharge on land revenue

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

1. (1) This Act may be called the Punjab Land Revenue (Additional Surcharge) Act, 1960.

Short title and extent.

It extends to the whole of the State of Punjab.

Definitions. 2. In this Act, unless the context otherwise requires-

"additional surcharge' means the enhanced (a) land revenue levied and collected under section 3;

"Land revenue" shall have the meaning assigned (b)to it in clause (6) of section 3 of the Punjab Land Revenue Act, 1887, but shall not include-

a special assessment made under the Punjab (i) Land Revenue (Special Assessments) Act, 1956 (Punjab Act, No. 6 of 1956);

the surcharge payable under the Punjab Land Revenue (Surcharge) Act 1954 (Punjab Act No. 36 of 1954); and

(iii) the special charge payable under the Punjab Land Revenue (Special Charges ) Act, 1958. (Punjab Act No. 6 of 1958);

<sup>1.</sup> For Statement of Objects and Reasons, see Punjab Government Gazette (Extraordinary), 1960, page 2054.

(c) all other words and expressions used, but not defined in this Act, shall have the same meaning as are assigned to them in the Punjab Land Revenue Act, 1887 (Punjab Act XVII of 1887.)

Levy and collection of additional surcharge.

- 3. (1) Notwithstanding anything to the contrary in the Punjab Land Revenue Act, 1887, for such two successive harvests as may be notified by the State Government in this behalf, there shall be levied and collected in respect of the land of every landowner who pays land revenue, an additional surcharge thereon at the rate of fifty per centum of the land revenue payable by him under the said Act. Such a surcharge on any land shall be levied once only.
- (2) The additional surcharge referred to in subsection (1) shall be in addition to the surcharge, if any, payable by a landowner under the Punjab Land Revenue (Surcharge) Act, 1954 (Punjab Act No. 36 of 1954).

4. The additinal surcharge, shall be recoverable as land revenue under the Punjab Land Revenue Act, 1887, and the rules made thereunder.

Recovery

Additional surcharge to be excluded in pay ment of special charges.

5. For the purposes of payment of the special charge under the provisions of the Punjab Land Revenue (Special Charges) Act, 1958 (Punjab Act No. 6 of 1958), the additional surcharge shall not be taken into consideration in calculating the land revenue under that Act.