



## The Punjab Commercial Crops Cess Act, 1963

Act 12 of 1963

**Keyword(s):**

**Assessing Authority, Canal, Commercial Crop**

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THE PUNJAB COMMERCIAL CROPS CESS ACT, 1963

(PENJAB ACT NO. 12 OF 1963)

*Arrangement of sections.*

SECTIONS.

1. Short title and extent.
2. Definitions.
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11. Power to make rules.

**THE PUNJAB COMMERCIAL CROPS CESS ACT,  
1963.**

Punjab Act No. 12 of 1963.

*[Received the assent of the Governor of Punjab on the 5th April, 1963 and was first published for general information in the Punjab Government Gazette (Extraordinary) dated the 10th April, 1963]*

1	2	3	4
Year	No.	Short title	Whether affected by Legislation
1963	12	The Punjab Commercial Crops Cess Act, 1963	Amended by Punjab Act 29 of 1965 <sup>1</sup> . Amended by the Adaptation of Punjab Laws Order, 1970.

*An Act to provide for the levy and collection of a cess on land on which certain commercial crops are grown.*

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

1. (1) This Act may be called the Punjab Commercial Crops Cess Act, 1963. Short title and extent.

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

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

(a) "Assessing Authority" means the Assistant Collector of the second grade having jurisdiction in the area in which a commercial crop is grown;

<sup>1</sup>For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, 1963, page 447.

<sup>2</sup>For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, 1965, page 1167.

- (b) "canal" means a canal as defined in clause (1) of section 3 of the Northern India Canal and Drainage Act, 1873;
- (c) "commercial crop" means a crop of cotton, sugarcane or chillies;
- (d) "prescribed" means prescribed by rules made under this Act;
- (e) all other terms, which are used but not defined, shall have the meaning assigned to them in the Punjab Land Revenue Act, 1887.

Levy and collection of cess on land on which commercial crops are grown.

3. (1) Notwithstanding anything contained in the Punjab Land Revenue Act, 1887, or in any other law for the time being in force, every landowner on whose land a commercial crop is grown shall, for every harvest commencing with the Kharif harvest of the agricultural year 1963-64 and ending with the Kharif harvest of the agricultural year <sup>1</sup>[1970-71] be liable to pay a cess in the nature of land revenue on such land at the rate of—

- (a) four rupees per acre, in the case of land which is irrigated by canal water; and
- (b) two rupees per acre, in the case of any other land:

Provided that no cess shall be levied on any land, not exceeding such area as may be prescribed, on which a commercial crop is grown solely for home use :

Provided further that no cess shall be levied on any such land or part thereof on which the commercial crop grown is determined as *kharaba* in accordance with rules made under this Act.

(2) The cess shall be levied and collected by the Assessing Authority.

Procedure for the levy and collection of cess.

4. (1) The Assessing Authority shall, in respect of each harvest for which a cess is payable under this

<sup>1</sup>Substituted for the figures "1965-66" by Punjab Act 29 of 1965, section 2.

Act, cause to be prepared in the prescribed manner a notice of demand in respect of the cess payable by each landowner containing the following particulars, namely:—

- (a) the name of the landowner on whose land a commercial crop is grown;
- (b) the khasra number of the land on which a commercial crop is grown;
- (c) the name of the harvest along with the agricultural year in which a commercial crop is grown;
- (d) name of the commercial crop grown and whether it is grown on land irrigated by canal water or on any other land ;
- (e) area in acres under each commercial crop ;
- (f) rate of cess leviable; and
- (g) amount of cess payable.

(2) The notice of demand shall be distributed to the landowner concerned in such manner as may be prescribed.

5. (1) Any landowner to whom a notice of demand has been distributed under section 4 may, within a period of fifteen days from the date of such distribution, communicate in writing to the Assessing Authority any objection to the amount of the cess specified in the notice of demand or to any other matter contained in such notice affecting his liability to pay the cess under this Act. Objections to notice of demand.

(2) The Assessing Authority shall consider the objection received under sub-section (1) and pass an order accepting or rejecting it after recording his reasons for such acceptance or rejection :

Provided that no order rejecting the objection shall be made without affording to the objector a reasonable opportunity of being heard.

## Appeal.

6. Any person aggrieved by an order of the Assessing Authority passed under sub-section (2) of section 5 may, within a period of thirty days from the date of such order, appeal to the Assistant Collector of the First Grade, whose decision on such appeal shall be final.

## Liability of landowners under other laws not affected.

7. Nothing in this Act shall affect the liability of any person under—

- (a) the Punjab Land Revenue Act, 1887;
- (b) the Punjab Land Revenue (Surcharge) Act, 1954;
- (c) the Punjab Land Revenue (Special Assessments) Act, 1955;
- (d) the Punjab Land Revenue (Special Charges) Act, 1958;
- (e) the Punjab Land Revenue (Additional Surcharge) Act, 1960; and
- (f) the Punjab Temporary Taxation Act, 1962.

## Exclusion of jurisdiction of civil courts.

8. A civil court shall not have jurisdiction in any matter which a revenue officer is empowered by this Act to dispose of or take cognizance of the manner in which a revenue officer exercises any power vested in him by or under this Act.

## Remission.

9. Where in any harvest land revenue is remitted in respect of any land on which a commercial crop is grown, proportionate remission shall also be allowed in the amount of cess levied on such land under this Act.

## Exemption.

10. Where, in the opinion of the State Government, the water rates in any area are substantially higher as compared to other areas of the State, the State Government may by notification exempt the land in such area from the payment of the cess leviable under this Act.

11. (1) The State Government may by notification make rules for carrying out the provisions of this Act. <sup>Power to make Rules.</sup>

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for—

- (a) the area of land on which no cess is to be levied under the proviso to sub-section (1) of section 3;
- (b) the determination of commercial crops as *kharaba* and matters relating thereto;
- (c) the manner in which a notice of demand shall be caused to be prepared by the Assessing Authority under sub-section (1) of section 4;
- (d) the manner in which notices of demand shall be distributed under sub-section (2) of section 4.

(3) Every rule made under this section shall be laid as soon as may be after it is made before <sup>1</sup>[\* \* \* \*] the State Legislature while it is in session for a total period of ten days which may be comprised in one session or in two successive sessions, and if before the expiry of the session in which it is so laid or the session immediately following <sup>2</sup>[the Legislature] agree in making any modification in the rule or <sup>2</sup>[the Legislature] agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect as the case may be, so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

<sup>1</sup>The words "each House of" omitted by the Adaptation of Punjab Laws Order, 1970.

<sup>2</sup>Substituted for the words "both Houses" by *ibid.*