



The Madhya Pradesh Vanijya Fasal (Bhumi Par Kar) Adhiniyam, 1966

Act 27 of 1966

Keyword(s):

Code, Commercial Crop, Tax, Holding, Land Revenue

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**9.Madhya Pradesh Vanijya Fasal (Bhumi
Par Kar) Adhinyam, 1966**

Madhya Pradesh Vanijya Fasal (Bhumi Par Kar) Adhiniyam, 1966

[Act No. 27 of 1966]

[18th October, 1966]

PREAMBLE

An Act to provide for the levy and collection of tax on lands under commercial crops. Be it enacted by the Madhya Pradesh Legislature in the Seventeenth Year of the Republic of India as follows:—

Section 1 - Short title and extent-

- (1) This Act may be called the Madhya Pradesh Vanijya Fasal (Bhumi Par Kar) Adhiniyam 1966¹.
- (2) It extends to the whole of Madhya Pradesh.

Section 2 – Definitions-

In this Act, unless the context otherwise requires,—

- (a) “Code” means the Madhya Pradesh Land Revenue Code, 1959 (No. 20 of 1959);
- (b) “Commercial Crop” means the crops mentioned in the Schedule;
- (c) “Tax” means the tax referred to in Section 3;
- (d) words and expressions defined in the Madhya Pradesh Land Revenue Code, 1959 (20 of 1959), shall wherever used herein, be construed to have the meanings assigned to them in the Code.

Section 3 - Levy of tax on land under commercial crops-

²[(1) Notwithstanding anything contained in the Code, there shall be levied for each agricultural year a tax on all lands under commercial crops during such year at the rate specified below :—

(i) in the case of commercial crops specified in Part I of the Schedule.	Two rupees per acre or part thereof in excess of half an acre.
(ii) in the case of commercial crops specified in Part II of the Schedule.	Four rupees per acre or part thereof in excess of half an acre :

¹ Received the assent of the Governor on the 18th October, 1966; assent first published in the “Madhya Pradesh Gazette” (Extraordinary) dated the 20th October, 1966.

² Substituted by M.P. Act No. 5 of 1970

Provided that where such part is half an acre or less but not less than quarter of an acre, the tax levied for such part shall,—

- (i) in the case of a commercial crops specified in Part I, be one rupees; and
- (ii) in the case of a commercial crop specified in Part II, be two rupees:

Provided further that no tax shall be levied for a part less than quarter of an acre.

- (a) The tax levied under sub-section (1) shall be in addition to any tax payable to the State Government for such land under any enactment for the time being in force and shall be payable by the tenure holder, occupancy tenant, Government lessee or holder of a service land, as the case may be, under the Code in the same manner as land revenue].

Section 3A - Exemption of certain land under commercial crops from payment of tax-

³[No tax shall be payable in respect of an uneconomic holding under commercial crops.

Explanation I.—For the purposes of this section,—

- (a) “uneconomic holding under commercial crops” shall mean a holding the extent of which is seven and half acres or less or any holding the land revenue payable in respect whereof does not exceed five rupees;
- (b) “holding” shall mean the entire land held by a person in the State, notwithstanding the fact that any portion thereof is separately assessed to land revenue; and
- (c) “land revenue” shall not include moneys payable to the State Government for land by way of premium, rent or lease money in respect of land leased out for a period of less than five years or quit rent.

Explanation II.—For the purpose of clause (b) of Explanation I, entire land, held by a person in the State, shall mean—

- (a) the entire land held by a person in the State individually and shall include—
 - (i) where land is held by such person jointly with one or more persons, so much portion of the land as falls to his share; and
 - (ii) land held by such person as Bhoodan holder under the Madhya Pradesh Bhoodan Yagna Act, 1968 (No. 28 of 1968), and
- (b) where land is held by a person jointly with one or more persons the single holding so jointly held].

³ Inserted by M.P. Act No. 5 of 1970

Section 4 - Preparation of statement regarding land under commercial crops-

(1) The Tahsildar shall cause to be prepared a statement by such date or dates and in such form as may be prescribed specifying therein,—

- (i) the names of the tenure holders, occupancy tenants, Government lessees who have sown commercial crops during the agricultural year;
- (ii) Khasra Number and area of land on which such crop has been sown;
- (iii) such other particulars as may be prescribed.

(2) After the statement under sub-section (1) is prepared, the Tahsildar shall prepare a provisional list of assessment of tax in such form as may be prescribed.

(3) When the provisional assessment list has been prepared, the Tahsildar shall give public notice, in manner as may be prescribed, of the place at, and the date from which, the same may be inspected.

Section 5 - Finalisation of assessment list-

(1) The Tahsildar shall after giving the person concerned a reasonable opportunity of being heard, confirm, revise or modify the entries in provisional assessment list in respect of such land.

(2) The relevant entry in the provisional assessment list as so confirmed, revised or modified, shall, thereupon, be authenticated by the Tahsildar and shall, subject to the order passed in appeal or revision, be final.

(3) The Tahsildar shall intimate the final assessment to the tenure holder, occupancy tenant or Government lessee, as the case may be, in such form as may be prescribed.

Section 6 – Appeal-

Any person aggrieved by the order of the Tahsildar under Section 5 may, within thirty days from the date of such order, prefer an appeal to the Sub-Divisional Officer whose decision thereon shall be final:

Provided that in computing the period of thirty days, time requisite for obtaining a copy of the order appealed against shall be excluded.

Section 7 - Review and revision-

The provisions of Sections 50 and 51 of the Code shall apply in respect of order passed or proceedings under this Act as they apply to order or proceedings under the said Code.

Section 8 - Tax recoverable under Chapter XI of the Code-

For the collection or recovery of the amount of tax or for remission or suspension thereof, the provision of Chapter XI of the Code and the rules made thereunder shall apply as they apply in respect of land revenue.

Section 9 - Bar of jurisdiction of Civil Court-

No Civil Court shall have any jurisdiction to settle or deal with any question which is, by or under this Act, required to be settled, decided or dealt with by the Tahsildar or any authority competent to entertain appeal, revision or review under Section 7.

Section 10 - Power to make rules

(1) The State Government may, by notification, make rules to carry out the purpose of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) the date or dates by which the Tahsildar shall cause to be prepared a statement under sub-section (1) of Section 4;

(b) the form in which such statement shall be prepared;

(c) the form in which provisional list shall be prepared under sub-section (2) of Section 4;

(d) the manner in which public notice of the provisional assessment list shall be given;

(e) the form in which intimation shall be given under sub-section (3) of Section 5; or

(f) any other matter which has to be or may be prescribed.

(3) All rules made under this section shall be laid on the table of the Legislative Assembly.

Section 11 - Power to remove difficulties-

If any difficulty arises in giving effect to the provisions of this Act, the State Government may, by order, make such provisions, inconsistent with the purposes of this Act, as appear to it to be necessary or expedient for removing such difficulty.

Section 12 – Repeal-

The Madhya Pradesh Vanijya Fasal (Bhoomi Par Kar) Adhyadesh, 1966 (No. 11 of 1966) is hereby repealed.

⁴[**SCHEDULE**

[See Rule 2 (b)]

PART I

Cotton, Ground-nut.

PART II

Opium, Sugarcane, Tobacco, Mesta.

Sun hemp when grown except for the purpose of green manuring.

Cotton Ground-nut.

Opium

Sugarcane]

⁴ Substituted by M.P. Act No. 5 of 1970