



The Punjab Land Revenue (Special Assessments) Act, 1955

Act 6 of 1956

Keyword(s):

Land, Factory, Revenue, Assessment

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THE PUNJAB LAND REVENUE (SPECIAL
ASSESSMENTS) ACT, 1955,
Punjab Act, No. 6 of 1956.

[Received the assent of the Governor of Punjab on the 24th April, 1956, and was first published for general information in the *Punjab Government Gazette* (Extraordinary) dated the 27th April, 1956].

1	2	3	4
Year	No.	Short title	Affected by legislation
1956	6	The Punjab land Revenue (special Assessments Act, 1955.	Extended to pepsu Territory and amended by Punjab Act 18 of 1958 ² Amended by Punjab Act 17 of 1963. ³

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

1. (1) This Act may be called the Punjab Land Revenue (Special Assessments) Act, 1955.
- (2) It extends to the whole of the State of Punjab.
- (3) It shall come into force at once.
2. In this Act, unless there is something repugnant in the subject or context,—
 - (1) "Land" means land which for reasons specified in clause (f) of subsection (1) of section 59 of the Land Revenue Act, 1887, as amended by Punjab Act, XIII of 1952, requires revision in the assessment of its land revenue.
 - (2) "Factory" means a factory as defined in section 2 (m) of the Factories Act, 1948.
 - (3) Any expression used and not defined in this Act shall have the same meaning as is assigned to it in the Punjab Land Revenue Act, 1887.

Short title, extent and commencement.

Definitions

¹ For statement of Objects and Reasons see Punjab Government Gazette (Extraordinary) dated the 4th September, 1955.
² For Statement of objects and Reasons see Punjab Government Gazette (Extraordinary) 1958 page 546 k.
³ For Statement of Objects and Reasons see Pb. Govt. Gazette (Extraordinary) 1963 page 210.

Levy of special
assessment.

3. (1) With effect from the Kharif harvest, 1955 ¹[in the territories which, immediately before the 1st November, 1956, were comprised in the State of Punjab and from the Kharif harvest, 1957, in the territories which immediately before that date, were comprised in the State of Patiala and East Punjab State Union] and notwithstanding anything to the contrary contained in the Punjab Land Revenue Act (Act XVII of 1887), land under this Act shall be assessed to land revenue by Assistant Collector, First Grade, having jurisdiction, at the rates specified in the schedule appended hereto :

Provided that the special assessment so levied shall not have the effect of adding to the value of any *jagir* or any assignment of land revenue.

(2) Any person affected by an assessment made under subsection (1) may, within 30 days from the date of demand of the assessment, present a petition for reconsideration of the assessment so far as it affects him to the Assistant Collector who shall pass an order setting forth his reasons for granting or refusing it.

(3) An appeal from an order of the Assistant Collector shall lie within thirty days to the Collector whose decision shall be final.

Duration of
special assess-
ment.

4. The assessment at the rates fixed in the Schedule shall remain in force till such time as special assessment is made by the Revenue Officer in accordance with the provisions of the Punjab Land Revenue Act, 1887, and the Rules made thereunder.

Collections of
special assess-
ment.

5. Land revenue assessed under the Act shall be recoverable as land revenue under the Punjab Land Revenue Act, 1887.

SCHEDULE

Description	Rate of Land Revenue.
1. Land when put to use for a cinema or theatre building.	20 times the existing land revenue rate.

1. Inserted by Punjab Act, 18 of 1958, schedule.

Description Rate of Land Revenue

2. Land when put to use as a house when situated in the limits of—

(i) the Municipal committees, Ist and 2nd Class, and Cantonements. 4 times the existing land revenue rates.

(ii) Municipal Committees, III class 3 Times the existing land revenue rate.

(iii) Notified Area Committees. Double the existing land revenue rate.

(iv) District Boards ¹[or Zila Parishads]. Double the existing land revenue rate.

3. Land when put to use for other non-agricultural purposes, such as a factory not specified above, when situated in the limits of—

(i) The Municipal Committees, Ist & 2nd class and Cantonments. 15 times the existing Land revenue rates.

(ii) Municipal Committees, III Class 12 times the existing land revenue rate

(iii) Notified Area committees 10 times the existing land revenue rate.

¹ Added by Punjo Act 17 of 1963, Section 2 (a)

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- (iv) District Boards 10 times the existing land
¹[or Zila Parishads] revenue rate.

NOTE ²(I).—Where only one land revenue rate was fixed at settlement for *nehri* land, that rate shall be taken as the rate of land revenue, while, in other cases including revenue-free lands, the highest *barani* land revenue rate shall be taken as the land revenue rate for the purpose of special assessment under this Act.

³(NOTE II.—In relation to the territories which immediately before the 1st November, 1956, were comprised in the State of Patiala and East Punjab State Union, the lands situated in the limits of District Boards, shall mean the lauds situated outside the limits of the municipalities and notified area committees.]

1. Added by Punjab Act 17 of 1963, section 2 (a)

2. Note renumbered as Note 1 by Act *ibid* section 2 (b)

3. Note 11 added by *ibid*.

section 3 of the Punjab Land Revenue (special Assessments) Act, 1955 reads as under :—

- “3. Notwithstanding anything contained in the Punjab Land Revenue (special Assessments) Act, 1955, or in any other law for the time being in force or in any judgement, decree or order of any court or other authority where, at any time after the 15th day of May, 1958, and before the commencement of the Punjab Land Revenue (special Assessments) Amendment and Validation Act, 1963, any special assessment has been made in respect of the lands, situated outside the limits of municipalities and notified area committees, in the territories, which, immediately before the 1st November 1956, were comprised in the State of Patiala and East Punjab States Union, such special assessment shall be and shall be deemed always to have been, valid and shall not be questioned on the ground that such lands were not the lands situated in the limits of District Boards or that no District Boards were established in the said territories.”