THE HIMACHAL PRADESH LAND REVENUE (SURCHARGE) ACT, 1974

ARRANGEMENT OF SECTIONS

Sections:

- 1. Short title, extent and commencement.
- 2. Definitions.
- 3. Levy of surcharge.
- 4. Submission of returns.
- 5. Failure to submit information.
- 6. Recovery of surcharge.
- 7. Power to make rules.

THE HIMACHAL PRADESH LAND REVENUE (SURCHARGE) ACT, 1974

(ACT NO. 19 OF 1974)¹

(Received the assent of the Governor on the 9th September, 1974, and was published in the Rajpatra, Himachal Pradesh (Extraordinary), dated the 17th September, 1974, pp. 1285-1288).

An Act to provide for the levy and payment of surcharge on land revenue in the State of Himachal Pradesh.

BE it enacted by the legislative Assembly of Himachal Pradesh in the Twenty-fifth Year of the Republic of India as follows:-

- **1. Short title, extent and commencement.** (1) This Act may be called the Himachal Pradesh Land Revenue (Surcharge) Act, 1974.
 - (2) It extends to the whole of the State of Himachal Pradesh.
 - (3) It shall come into force at once.
- **2. Definitions.** In this Act, unless there is anything repugnant in the subject or context,-
 - (a) "landowner" shall have the same meaning as is assigned to it in the Punjab Land Revenue Act, 1887 (Act No. 17 of 1887) or the Himachal Pradesh Land Revenue Act, 1954 (Act No. 6 of 1954), as the case may be, and includes a mortgagee with possession;
 - (b) "land revenue" shall have the same meaning as is assigned to it in the Punjab Land Revenue Act, 1887 (Act No. 17 of 1887) or the Himachal Pradesh Land

^{1.} For Statement of Objects and Reasons see the Rajpatra, Himachal Pradesh (Extra-ordinary), dated the 1st May, 1974, p. 756.

Revenue Act, 1954 (Act No. 6 of 1954), as the case may be; and

- (c) all other words and expressions used, but not defined in this Act, shall have the same meanings as are assigned to them in the Punjab Land Revenue Act, 1887 (Act No. 17 of 1887) or the Himachal Pradesh Land Revenue Act, 1954 (Act No. 6 of 1954), as the case may be.
- **3. Levy of surcharge.** (1) With effect from Rabi harvest of the agricultural year, 1973-74 and notwithstanding anything to the contrary contained in the Punjab Land Revenue Act, 1887 (Act No. 17 of 1887) or the Himachal Pradesh Land Revenue Act, 1954 (Act No. 6 of 1954), every landowner who pays land revenue shall be liable to pay surcharge thereon to the extent of,-
 - (a) in the areas where land settlements have not been done during the last 40 years,-
 - (i) on land revenue upto rupees fifteen 50 per cent
 - (ii) on land revenue upto rupees twenty-five-

on first rupees fifteen 50 per cent on next rupees ten. 75 per cent

(iii) on land revenue up to rupees fifty-

on next rupees twenty-five 100 per cent

(iv) on land revenue exceeding rupees fifty-

on first rupees fifteen 50 per cent on next rupees ten 75 per cent on next rupees twenty-five 100 per cent on the remaining amount 125 per cent;

- (b) in the areas where land settlements have been conducted during the last 40 years;-
 - (i) on land revenue upto 25 per cent rupees fifteen
 - (ii) on land revenue upto rupees twenty-five-

on first rupees fifteen 25 per cent

on next rupees ten 50 per cent (iii) on land revenue up to rupees fiftyon first rupees fifteen 25 per cent on next rupees ten 50 per cent on next rupees twenty-five 75 per cent (iv) on land revenue exceeding rupees fiftyon first rupees fifteen 25 per cent on next rupees ten 50 per cent on next rupees twenty-five.. .. 75 per cent on the remaining amount 100 per cent.

(2) If in a district or any part thereof, the land revenue is reassessed as a result of settlement in such a district or a part thereof after the commencement of this Act, then the rates of surcharge prescribed in clause (b) of sub-section (1) of this section shall apply to such a district or any part thereof, as the case may be, from such harvest of the agricultural year as may be notified by the State Government in this behalf in the Official Gazette:

Provided that the levy of surcharge shall not have the effect of adding to the value of any Jagir or any assignment of land revenue.

- (3) Where the land revenue is remitted or suspended, the surcharge payable under this Act shall be remitted or remain suspended, as the case may be.
- **4. Submission of returns.** (1) A landowner who is liable to pay surcharge under this Act and whose land is situated within the jurisdiction of more than one Kanungo, shall within such time as may be prescribed, give written information of the details of the total land revenue payable by him to the Patwari in whose jurisdiction he holds land with the largest land revenue and shall also submit a copy thereof to the Tehsildar having jurisdiction.
- (2) The provisions of sub-section (1) of this section shall apply *mutatis mutandis* to a landowner who becomes liable to pay surcharge under this Act as a result of acquisition of land by purchase or inheritance or by bequest or by gift or by exchange or by mortgage or in any other manner whatsoever (under any law for the time being in force in the State of Himachal Pradesh) after the commencement of this Act and in his case, the period of return shall be thirty days from the date of such acquisition.

- -
- **5. Failure to submit information**.- (1) If a landowner fails to furnish the information required under section 4 or furnishes the information which is wrong in material particulars, the Tehsildar of the Tehsil shall make assessment of the surcharge payable by the landowner after collecting the required information in the manner to be prescribed.
- (2) A landowner who fails to furnish the information required under section 4 or furnishes the information which is wrong in material particulars, he may be charged a penalty up to twelve times the amount of surcharge recoverable from him under this Act, by the Tehsildar.
- **6. Recovery of surcharge.** The surcharge and the amount of penalty, if any, shall be recoverable as arrears of land revenue.
- **7. Power to make rules.** (1) The State Government may, by notification in the Official Gazette subject to previous publication, make rules for carrying out the purposes of this Act.
- (2) Every rule made under this Act shall be laid, as soon as may be after it is made, before the State Legislature while it is in session for a total period of seven days which may be comprised in one session or two successive sessions and it before the expiry of the session in which it is so laid or the session immediately following, the Legislature requires any modification in the rule of desires 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.