

L. A. Bill No. 11 of 1963.

**THE KERALA LAND REVENUE SETTLEMENT AND
ASSESSMENT (REVIVAL) BILL, 1963**

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PART II

GOVERNMENT OF KERALA
THE KERALA LAND REVENUE SETTLEMENT AND
ASSESSMENT (REVIVAL) BILL, 1963

REPORT OF THE SELECT COMMITTEE.

The Select Committee to which the Kerala Land Revenue Settlement and Assessment (Revival) Bill, 1963 was referred have considered the Bill and now submit this, their report.

2. The Bill was published in the Gazette Extraordinary dated the 12th March, 1963. The Bill was introduced in the Assembly on the 15th March, 1963 and the motion for reference of the Bill to a Select Committee was adopted on the 30th March 1963.

3. The Committee met on the 23rd July 1964.

4. The Committee consider that in view of the inclusion of the Kerala Land Tax Act, 1961, in the Ninth Schedule to the Constitution of India by the Constitution (Seventeenth Amendment) Act, 1964, it is not necessary to proceed with the Bill. Accordingly, they recommend that the Bill need not be proceeded with.

Legislature Secretariat,
Trivandrum.
25th July 1964.

T. A. THOMMAN,
Chairman of the Select Committee.

D. TIRUMALAI,
Secretary.

L. A. Bill No. 11 of 1963

**THE KERALA LAND REVENUE SETTLEMENT AND
ASSESSMENT (REVIVAL) BILL, 1963**

**A
BILL**

to revive the land revenue assessment based upon land revenue settlement.

Preamble.— WHEREAS the Kerala Land Tax Act, 1961 (Act 13 of 1961) has been struck down by the High Court of Kerala as unconstitutional;

AND WHEREAS it is necessary to introduce a uniform system of land revenue assessment throughout the State of Kerala based on a new settlement of lands;

AND WHEREAS pending the introduction of such land revenue assessment, it is necessary to revive the land revenue assessment based upon the land revenue settlement which was in force immediately before the introduction or purported introduction of basic tax in the different parts of the State of Kerala;

BE it enacted in the Fourteenth Year of the Republic of India as follows:—

1. *Short title and extent.*— (1) This Act may be called the Kerala Land Revenue Settlement and Assessment (Revival) Act, 1963.

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

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

(1) “Cochin area” means the area comprising—

(i) the portion of the State of Kerala which before the first day of July, 1949, formed the State of Cochin, excluding the enclaves absorbed in the Malabar District under the Provinces and States (Absorption of Enclaves) Order, 1950; and

(ii) the enclaves which formed part of the Malabar District absorbed in the State of Travancore-Cochin under the said Order;

(2) “Edavagai lands” means the lands to which the Edavagai Rights Acquisition Act, 1955 (Act XXVII of 1955) applies;

(3) “Kandukrishi lands” means lands covered by the Kandukrishi Proclamation, 1124, and includes kandukrishi pattom lands and kandukrishi thanathu lands;

(4) “landholder” means the registered holder for the time being of any land, and includes his legal representatives and assigns and also includes any person who under any law for the time being in force is liable for the payment of public revenue due in respect of land held by him;

(5) "Land Revenue Assessment", in the case of Pattazhi Devaswom lands, Kandukrishi lands assigned by the Government, and Edavagai lands, means the settlement pattom in respect of those lands under the Travancore Settlement Proclamation dated the 24th day of February 1886, and the Travancore Edavagai Act (Act III of 1109);

(6) "Malabar area" means the Malabar District referred to in sub-section (2) of section 5 of the States Reorganisation Act, 1956;

(7) "Pattazhi Devaswom lands" means the lands to which the Pattazhi Devaswom Lands (Vesting and Enfranchisement) Act, 1961 applies and the lands exempted under section 2 of the said Act;

(8) "prescribed" means prescribed by rules made under this Act;

(9) "settlement" includes resettlement;

(10) "Sreepadam lands" means the lands registered in the revenue records as "Sreepadam vaka";

(11) "Sreepandaravaka lands" means the lands owned by the Sree Padmanabhaswamy Temple;

(12) "Travancore area" means the portion of the State of Kerala which before the 1st day of July, 1949, was comprised in the State of Travancore and the enclaves which formed part of the Thirunelveli District in the State of Madras absorbed in the State of Travancore-Cochin under the Provinces and States (Absorption of Enclaves) Order, 1950;

3. *Revival of Land Revenue Settlement and Assessment*.— Notwithstanding anything contained in any law or in any judgment, decree or order of court,—

(1) (a) the land revenue settlement and the land revenue assessment based thereon, which were in force,—

(i) in the Travancore area, immediately before the 17th day of August, 1946,

(ii) in the Cochin area, immediately before the 1st day of April, 1956 and

(iii) in the Malabar area, immediately before the 1st day of September, 1957, and

(b) all laws relating to land revenue assessment which were in force in the Travancore area, Cochin area and the Malabar area immediately before the dates specified in sub-clause (a) (i), sub-clause (a) (ii) and sub-clause (a) (iii) respectively, to the extent necessary for the enforcement of the land revenue assessment and collection under this Act,

shall be deemed to have revived in the respective areas on the 1st day of April, 1956, in the case of the Travancore and Cochin areas and on the 1st day of September, 1957, in the case of the Malabar area, and shall be deemed to have continued, and shall continue, in force in such areas;

(2) every land holder shall be liable to pay land revenue, in respect of his lands according to the land revenue assessment revived under clause (1) from the date of such revival :

Provided that the land revenue assessment payable in respect of Sreepadam lands and Sreepandaravaka lands shall be only the rajabhogam due on such lands.

Explanation.— In this section “law” includes any Act, Proclamation, Regulation, Rule, Notification and Order.

4. *Commutation of assessment payable in kind.*— Where the land revenue assessment or any portion thereof is payable in paddy, it shall be paid in money commuted at the rate of thirty-eight naye paise per para of paddy.

5. *Special provisions relating to payment of land revenue assessment for periods prior to commencement of Act.*— Where, in respect of any land, any amount has been paid or collected as basic tax for any period,—

- (i) after the 1st day of April, 1956, in the case of lands situate in the Travancore area or Cochin area; or
- (ii) after the 1st day of September, 1957, in the case of lands situate in the Malabar area,

such amount shall be adjusted towards arrears of land revenue due in respect of that land under this Act accrued due before the commencement of this Act and,—

(a) where the amount so paid is in excess of such arrears of land revenue due in respect of that land, the excess shall be refunded to the person entitled thereto on application; and

(b) where the amount so paid is less than the arrears of the land revenue due in respect of that land, the landholder shall be liable to pay the balance amount in such manner and in such number of instalments as may be prescribed.

6. *Construction of stipulation in enactments, contract, etc.*— Where in any enactment, or in any rule, notification, or order, or in any contract or agreement or lease or other document evidencing any transaction, there is a reference to basic tax or land tax or a stipulation for the payment of basic tax or land tax or any amount in lieu thereof, such reference or stipulation shall be construed as reference to or stipulation for the payment of land revenue due under this Act.

7. *Power to make rules.*— (1) The Government may, by notification in the Gazette, make rules for the purpose of carrying into effect the provisions of this Act.

(2) Every rule made under this Act shall be laid as soon as may be after it is made before the Legislative Assembly while it is in session for a total period of fourteen 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, the Legislative Assembly agrees that the rules should be either modified or annulled, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so however, that such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

8. *Removal of difficulties.*— If any difficulty arises in giving effect to the provisions of this Act, the Government may, by order, do anything not inconsistent with such provisions which appear to them to be necessary or expedient for the purpose of removing the difficulty.

Statement of Objects and Reasons

The Kerala Land Tax Act, 1961 (Act 13 of 1961) has been struck down by the High Court of Kerala as unconstitutional. The lack of provision for reasonable classification of lands for purposes of assessment is the most important ground on which the Court struck down the Act. It is necessary, therefore, to base the system of land revenue assessment, on principles of reasonable classification of lands. A new land revenue assessment of lands is proposed for the whole State. Some time is required for it. Pending the introduction of such land revenue assessment, it is necessary to revive, as a temporary measure, the land revenue assessment based on the Land Revenue Settlement which was in force immediately before the introduction of basic tax in the different parts of the State. The Bill seeks to achieve this object.

Financial Memorandum

With the revival of the old Settlement rates of assessment, certain old Registers and Accounts will have to be revived, rewritten and maid up-to-date. A small staff will have to be employed additionally for a period of about 3 months. Certain Forms and Registers have to be printed. The total expenditure on staff and printing of Forms and Registers is estimated at Rs. 5 lakhs. This is a non-recurring expenditure.

The receipt on account of the revenue at settlement rates, is estimated to be Rs. 96.86 lakhs.

Memorandum Regarding Delegated Legislation

Clause 7 of the Bill empowers the Government to make rules for the purpose of carrying into effect the provisions of this Act. The rules may provide for the form of application under clause 5, the manner and the number of instalments in which the balance of arrears of land revenue has to be paid under clause 5, and any other matter which has to be prescribed.

P. T. CHACKO