

**GOVERNMENT OF WEST BENGAL
LEGISLATIVE DEPARTMENT**

West Bengal Act XLIV of 1979

**THE WEST BENGAL LAND HOLDING REVENUE
ACT, 1979.**

[Passed by the West Bengal Legislature.]

*[Assent of the President was first published in the Calcutta Gazette,
Extraordinary, of the 16th April, 1980.]*

[16th April, 1980.]

*An Act to provide for levy of revenue on land holdings in the State of
West Bengal.*

WHEREAS it is expedient to rationalise and improve the system of revenue on land holdings in the interest of proper implementation of comprehensive measures for land reform in the State with a view to providing incentives for increased production and ensuring proper distribution of material resources for social and economic welfare;

It is hereby enacted in the Thirtieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

1. (1) This Act may be called the West Bengal Land Holding Revenue Act, 1979.

Short title,
extent and
commence-
ment.

(2) It extends to the whole of West Bengal except the areas described in Schedule I to the Calcutta Municipal Act, 1951.

(3) It shall come into force on such date and in such district as the State Government may, by notification in the *Official Gazette*, appoint and different dates may be appointed for different districts.

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

Definitions.

(a) “agricultural year” means the ‘Bengali Year’ commencing on the first day of *Baisakh* and ending with the last day of *Chaitra* of the same year;

(b) “appointed day”, in relation to a district, means the date on which this Act comes into force in that district;

(c) “area” means a tract comprising a district or any part thereof or any special class of lands within the district which may not be contiguous as may be determined by the prescribed authority;

(Section 3.)

- (d) “assessing authority” means the authority appointed under section 9;
- (e) “Board” means the State Rating Board constituted under section 3;
- (f) “family” in relation to a *raiyat* shall have the same meaning as defined in clause (c) of section 14K of the West Bengal Land Reforms Act, 1955;
- (g) “land holding” means total land of every description held by a *raiyat*;

West Ben.
Act X of
1956.

Explanation.—In this clause, the expression “*raiyat*” shall include the members of his family;

- (h) “notification” means a notification published in the *Official Gazette*;
- (i) “prescribed” means prescribed by rules made under this Act;
- (j) “prescribed authority” means an authority appointed by the State Government by notification for the purposes of this Act;
- (k) “*raiyat*” means a person or an institution holding land for any purpose including non-agricultural land;
- (l) “rateable value of an area” means the rateable value as determined in accordance with the provisions of this Act;
- (m) “region” means an area or a number of areas notified by the State Government as a region for the purposes of this Act;
- (n) “Regional Board” means a Regional Rating Board constituted under section 4;
- (o) “revenue” means whatever is lawfully payable by a *raiyat* under the provisions of this Act in respect of his land holdings;
- (p) “revenue of land holding” means the amount of revenue determined on the basis of the rateable value of the area in which the land holding is situated;
- (q) “Schedule” means the Schedule appended to this Act.

State Rating
Board.

3. (1) The State Government shall, by notification, constitute a Board to be called the State Rating Board consisting of a Chairman and other members not exceeding four.

(2) The qualifications and the terms and conditions of service of the Chairman and other members of the Board shall be such as may be prescribed.

XLIV of 1979.]

(Sections 4-7.)

4. (1) The State Government shall, by notification, constitute a Regional Rating Board for a region. Each Regional Board shall consist of a Chairman and other members not exceeding four.

Regional
Rating
Board.

(2) The qualifications and the terms and conditions of service of the Chairman and other members of a Regional Board shall be such as may be prescribed.

5. A Regional Board shall—

Functions of
a Regional
Rating
Board.

- (a) assess the rateable value or values for the area or areas within the region on the basis of ten *per cent.* of the market value of land in the area to be determined in such manner as may be prescribed;
- (b) prepare statements of rateable values for different areas within its jurisdiction and publish such statements in the area concerned in the prescribed manner inviting objections, if any, from interested persons to the assessment of rateable value or values within such period as may be prescribed;
- (c) consider the objections received by it and after causing such enquiry as may be necessary, determine the rateable value which may be fixed for each area and submit the same for consideration of the State Rating Board.

6. The Board, on receipt of the report of the rateable value of an area from a Regional Board, shall consider the same and may approve the rateable value determined by a Regional Board with or without any modification or may require a Regional Board to review its determination after taking into account any relevant information which the Board may communicate or which, in the opinion of the Board, it may be expedient for the Regional Board to ascertain relating to the rateable value. Before arriving at any such finding, the State Rating Board may, if it thinks necessary to do so, consider any representation in writing that may be made to it, and may give any interested *raiyat* an opportunity of being heard on the correctness or otherwise of the rateable value for any area determined by a Regional Board.

Functions of
the State
Rating
Board.

7. The rateable value for each area as approved shall be published in the *Official Gazette* and also in the area concerned in the manner prescribed and such rateable value shall remain in force for a period of five years from the date of publication of the same in the *Official Gazette*:

Publication
and duration
of rateable
values.

Provided that the State Government may, if it considers fit, extend the period of validity of the rateable values by such further period or periods as may be deemed necessary, so, however, that the total period of validity of such rateable value shall not exceed ten years.

(Sections 8-10.)

Levy and
collection of
revenue on
land
holding.

8. (1) Save as otherwise provided in this Act, there shall be levied and collected for every agricultural year an amount of revenue calculated on the total rateable value of the land holding of a *raiyat* at the rate or rates specified in the Schedule.

(2) Notwithstanding anything contained in sub-section (1) the revenue shall not be levied or collected—

- (a) in a case where the total rateable value of a land holding of a *raiyat* does not exceed five thousand rupees; or
- (b) in respect of any land holding of the Central Government, State Government, any local authority or any institution as the State Government may, by notification, specify in this behalf.

Assessing
authority.

9. (1) The State Government shall, for the purposes of this Act, by notification appoint assessing authority or authorities consisting of such officer or officers as the State Government may think fit.

(2) The State Government shall specify the area or areas over which an assessing authority shall exercise jurisdiction.

(3) An assessing authority shall assess the revenue payable by a *raiyat*, in respect of his land holding in accordance with the provisions of this Act and the rules made thereunder.

Furnishing
of return.

10. (1) In every case where the extent of the land holding of a *raiyat* is four acres or more, such *raiyat* shall, within sixty days from the appointed day, furnish to the assessing authority a return of his land holding stating the total land containing such other particulars as may be prescribed.

(2) If the extent of a land holding having an area of less than four acres on increase becomes equal to or more than four acres on any day after the appointed day, the *rayat* shall, within sixty days from that date, furnish such return.

(3) The assessing authority may, on the application of the *raiyat*, extend the date referred to in sub-section (1) for furnishing the return by a period not exceeding thirty days in aggregate.

(4) Where the land holding of a *raiyat* is located within the jurisdiction of two or more assessing authorities he shall furnish the return with the assessing authority within whose jurisdiction the major part of his land holding is situated with intimation to the other assessing authority or authorities, and the assessing authority with whom the return is filed shall take all subsequent proceedings in respect of the return to the exclusion of the other assessing authorities.

XLIV of 1979.]

(Section 11.)

(5) Where the extent of the land holding of a *raiyat* within the jurisdiction of each assessing authority is the same, the *raiyat* shall furnish the return to any one of the assessing authorities with intimation to the other assessing authorities, and the assessing authority to whom the return is furnished shall take all subsequent proceedings in respect of such return to the exclusion of the other assessing authorities.

(6) Whenever there has been any change in the land holding of any *raiyat* every such *raiyat* shall, within sixty days from the commencement of the agricultural year following the year in which such change has taken place, furnish a fresh return in the prescribed manner.

(7) If any *raiyat* discovers any omission or other error in any return furnished by him, he may furnish a revised return at any time before the assessment is made, but such revised return shall not be filed more than once.

(8) Where no return has been filed by a *raiyat* and in the opinion of the assessing authority the extent of the land holding is four acres or more, it may require the *raiyat*, by giving a notice in the prescribed form, to file a return of his land holding within a period of sixty days from the date of receipt of such notice.

11. (1) Where a return is furnished under section 10, the assessing authority shall examine the return and make such enquiry as it considers necessary, and if it is satisfied that the particulars mentioned therein are correct and complete, it shall, by order in writing, make the assessment and determine the amount of revenue payable by the *raiyat*.

Determina-
tion of
revenue.

(2) If no return is furnished by any *raiyat* liable to furnish such return or if the assessing authority has reason to believe that the return furnished by a *raiyat* is incorrect or incomplete, the assessing authority shall make the assessment to the best of its judgement in such manner as may be prescribed and determine the amount of revenue payable by such *raiyat*:

Provided that no assessment under this sub-section shall be made without giving the *raiyat* a reasonable opportunity of being heard.

(3) In a case where the assessment has been completed and the assessing authority has reason to believe that there has been under assessment of revenue by reasons of omission or failure on the part of a *raiyat* to furnish a return under section 10 or to disclose fully and truly all material facts, the assessing authority may, on its own motion, revise such assessment within a period of four years following the year in which the assessment was made, after giving the *raiyat* a reasonable opportunity of being heard.

(Sections 12-14.)

Change in
revenue.

12. (1) When the land holding of a *raiyat* increases due to amalgamation, inheritance, gift, purchase, accretion or otherwise, the revenue payable for the increased land holding shall, with effect from the commencement of the agricultural year following the year of increase, be increased by an amount being the difference between the revenue payable in accordance with the Schedule before the commencement of the agricultural year following the year of increase, and the revenue so payable on the whole of the increased land holding after such commencement.

(2) When the land holding of a *raiyat* decreases due to transfer, partition, subdivision or compulsory acquisition by the Central or State Government or otherwise, the revenue payable for the decreased land holding shall, with effect from the commencement of the agricultural year following the year of decrease, be decreased by an amount being the difference between the revenue payable in accordance with the Schedule before the commencement of such agricultural year, and the revenue so payable on the balance of the decreased land holding after such commencement.

Time and
manner for
payment of
revenue.

13. (1) Every *raiyat* shall pay the revenue and penalty, if any, under this Act in such manner and at such time as may be prescribed.

(2) A receipt shall be given in the prescribed form for any money paid or recovered under this Act.

Penalty for
default.

14. When any *raiyat* is in default in making payment of any amount due on account of revenue, the assessing authority may, if it is satisfied that the default has been made without reasonable cause, by order direct that, in addition to the amount due, a sum calculated on the basis of such *per cent.* of the amount of revenue in arrear as may be determined by the assessing authority in accordance with the following table shall be recovered from the *raiyat*, by way of penalty for each agricultural year of default or any part thereof, as may be prescribed:—

In the case of any land holding of a *raiyat* total rateable value of which—

- | | |
|---|---|
| (a) exceeds Rs. 5,000,
but does not exceed
Rs. 6,000 | Not less than five <i>per cent.</i> and not
more than ten <i>per cent.</i>
of the amount of revenue in arrear. |
| (b) exceeds Rs. 6,000,
but does not exceed
Rs. 10,000 | Not less than fifteen <i>per cent.</i> and
not more than twenty-five <i>per cent.</i>
of the amount of revenue in arrear. |
| (c) exceeds Rs. 10,000 | Not less than forty <i>per cent.</i> and not
more than fifty <i>per cent.</i> of the
amount of revenue in arrear. |

XLIV of 1979.]

(Sections 15, 16.)

15. (1) Any revenue or part thereof, or any penalty or part thereof, which is not duly paid in the prescribed manner shall be deemed to be in arrear.

Procedure
for recovery
of arrear
revenue.

(2) All arrears of revenue and penalty or part of revenue and penalty shall be deemed to be public demand payable to the Collector and shall, subject to such rules as may be made in this behalf, be recoverable under the Bengal Public Demands Recovery Act, 1913.

Ben. Act III
of 1913.

16. (1) Any *raiyat* aggrieved by any assessment of revenue made or any penalty imposed upon him under this Act may appeal to the appellate authority specified in sub-section (2) in such manner and within such time as may be prescribed:

Appeal.

Provided that no appeal shall lie against the fixation or revision of the rateable value of an area.

(2) An appeal under sub-section (1) shall lie to any officer superior in rank to the assessing authority specially empowered in this behalf by the State Government.

(3) The appeal shall lie on one or more of the following grounds:—

(a) when it is an appeal against assessment of revenue—

- (i) that the rateable value adopted for the purpose of assessment is not the rateable value fixed for the particular area in which the land is situated, or
- (ii) that the extent of land held by the appellant is less than what has been calculated for the purpose of assessment, or
- (iii) that any land or any portion thereof is not held by the appellant,

(b) when the appeal is against an order imposing penalty—

- (i) that no reasonable opportunity of being heard was given to the appellant, or
- (ii) that the cause shown by him should have been deemed sufficient for condonation of default in making payment of the revenue, or
- (iii) that there was no default in making payment of the revenue, or
- (iv) that the amount of the penalty is such as would cause undue hardship to the appellant.

(Sections 17-20.)

- (4) In disposing of any appeal, the appellate authority may—
- (a) confirm, reduce, enhance or annul the assessment of revenue or penalty;
 - (b) set aside the assessment of revenue or the penalty and direct the assessing authority to make fresh assessment of revenue or fresh imposition of penalty or both after such enquiry as may be directed.

(5) An appellate authority may, for sufficient cause, make an order staying realisation of revenue at the rate assessed or penalty imposed till disposal of the appeal.

(6) An appellate authority shall, on an appeal being disposed of, send a copy of its order to the appellant and the assessing authority.

Correction
of *bona fide*
mistakes in
assessment.

17. An assessing authority or an appellate authority on its own motion may, at any time, correct any *bona fide* mistake in the assessment.

Bar of suits
in Civil
Courts.

18. Except as otherwise provided in this Act, the decision of any authority appointed under this Act shall be final and no Court shall have jurisdiction to decide or deal with any question which by or under this Act has been decided or may be or is required to be decided or dealt with by the authorities or officers appointed under this Act.

Penalty.

- 19.** (1) Any person who—
- (a) fails to submit a return as required under section 10; or
 - (b) knowingly furnishes incorrect or incomplete return or information; or
 - (c) obstructs the assessing authority, or any person or authority appointed under this Act, in the exercise of it or his power and duties,

shall be punishable with simple imprisonment which may extend to one year or with fine which may extend to one thousand rupees or with both.

(2) All offences punishable under this Act shall be non-cognizable and bailable.

(3) No Court shall take cognizance of any offence punishable under this Act except on the complaint made by or with the previous sanction of such authority being an officer of the State Government as may be prescribed.

Refunds.

20. (1) Where as a result of any order passed in appeal or revision or for any other reason, refund of any amount becomes due to any person such amount shall be refunded to him in such manner as may be prescribed.

XLIV of 1979.]

(Sections 21-26.)

(2) Where any refund is due under this Act, the assessing authority may, in lieu of payment of the refund, set off the amount to be refunded, or any part thereof against the revenue or penalty remaining payable by the *raiyat* to whom the refund is due.

21. The State Government may, by notification, remit wholly or in part for such period as may be specified therein the revenue or penalty or both, payable by a *raiyat* in respect of his land holding falling within an area or areas affected by drought, flood or other natural calamities.

Power to remit.

22. Every person appointed or discharging any function under this Act shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.

Persons to be deemed to be public servants.

23. The provisions of this Act shall have effect notwithstanding anything contained in any other law for the time being in force or in any contract, custom or usage or any judgment, decree, award or decision of any Court or any Tribunal or any authority to the contrary.

Act to override other laws.

24. No suit, prosecution or other legal proceeding shall lie against the Board, a Regional Board, any authority or person for anything which is in good faith done or intended to be done in pursuance of this Act or the rules made thereunder.

Indemnity.

25. (1) The State Government may make rules for carrying out the purposes of this Act.

Power to make rules.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the matters that may be or is required to be prescribed or made by rules.

26. (1) With effect from the date of coming into force of this Act in any district, the following amendments to the West Bengal Land Reforms Act, 1955 shall be deemed to have been made—

Amendments and savings.

- (a) in clause (6) of section 2, the words “and treated as a unit for assessment of revenue” be omitted;
- (b) clause (11) of section 2 be omitted;
- (c) sub-section (1) of section 11 be omitted;
- (d) Chapter IV be omitted.

(2) Notwithstanding the amendments mentioned in sub-section (1), any proceedings pending on the date of such coming into force of this Act before any authority appointed under the said Act or any Court shall be continued and disposed of as if this Act had not come into force in that district.

West Ben.
Act X of
1956.

(Section 27 and the Schedule.)

Repeal and
savings.

27. (1) With effect from the date of coming into force of this Act in any district, such provisions of the West Bengal Non-Agricultural Tenancy Act, 1949, as are repugnant to the provisions of this Act, shall cease to have effect in that district.

West Ben.
Act XX of
1949.

(2) Notwithstanding the provisions of sub-section (1), any proceeding pending on the date of such coming into force before any authority appointed under the said Act or before any Court shall be continued and disposed of as if this Act had not come into force in that district.

THE SCHEDULE.

(See section 8.)

Rate of revenue on land holding.

In case of any land holding—

- | | |
|--|--------------------------|
| (a) on the first Rs. 5,000 of the total rateable value | .. Nil. |
| (b) on the next Rs. 1,000 of the total rateable value | .. 2 paise in the rupee. |
| (c) on the next Rs. 1,000 of the total rateable value | .. 3 paise in the rupee. |
| (d) on the next Rs. 3,000 of the total rateable value | .. 4 paise in the rupee. |
| (e) on the next Rs. 3,000 of the total rateable value | .. 5 paise in the rupee. |
| (f) on the next Rs. 3,000 of the total rateable value | .. 6 paise in the rupee. |
| (g) on the balance of the total rateable value | .. 8 paise in the rupee. |