

পঞ্জিকৃত নম্বৰ - ৭৬৮/৯৭

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# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT :: LEGISLATIVE BRANCH

NOTIFICATION

The 27th May, 1997

No. LGL.67/95/26.- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. XIX OF 1997

(Received in Assent of the Governor on 21st May, 1997)

THE ASSAM LAND REVENUE RE-ASSESSMENT (AMENDMENT) ACT, 1997.

AN ACT

Further to amend the Assam Land Revenue Re-assessment Act, 1976. Assam Act VIII of 1936.

Whereas it is expedient further to amend the Assam Land Revenue Re-assessment Act, 1936, hereinafter called the principal Act, in the manner hereinafter appearing;

It is hereby enacted in the Forty-eighth Year of the Republic of India as follows:-

(1) This Act may be called the Assam Land Revenue Re-assessment (Amendment) Act, 1997.

(2) It shall have the like extent as the principal Act.

(3) It shall come into force at once.

2. In the principal Act, after section 3, the following new section 3A shall be inserted, namely:-

3A. Notwithstanding anything contained in this Act, the State Government may, if it is of the opinion that a particular area has assumed importance for trade, commerce, industry or residential use, declare such area as trade site, commercial site, industrial site or residential site, as the case may be, for the purpose of assessment of land revenue at enhanced rates as may be applicable."

3. In the principal Act, for section 11A, the following shall be substituted, namely:-

11A. Notwithstanding anything contained in section 11 or in any other law for the time being in force the State Government may, if it is of the opinion that it is necessary to do so, by notification, assess a higher rate of revenue in all classes of lands not exceeding 30 times of the existing rate of revenue in case of tea land and tea groups and 20 times of existing rate of revenue in case of other lands in rural areas."

4. In the principal Act, in section 15, after clause (d), the following new clause (e) shall be inserted, namely:-

"(e) Commercial site".

5. In the principal Act, in section 16, the figure and words, "7 1/2 percent" appearing after the words "more than" and before the words "the rate" shall be substituted by the figure and words "20 times of".

6. In the principal Act, in section 18, after the words "trade site" wherever they occur, the words "commercial site and industrial site" shall be inserted.

7. In the principal Act, after section 21A, the following new section 21B shall be inserted, namely:-



"Revision of rates of revenue in town land.

21B. Notwithstanding anything contained in the foregoing provisions or any other law for the time being in force, the State Government may, if it is of the opinion that the annual value of different classes of town land has increased, notify for revision of rates of land revenue of such town land by the Deputy Commissioner in every 5 years and the increase in land revenue on re-assessment shall be in terms of sections 16, 17, 18 and 19 of the Act."

Insertion of new section 13B.

8. In the principal Act, after section 25A, the following new section 25B shall be inserted, namely :-

"Special provision in respect of industrial site.

25B. (1) Notwithstanding anything contained in section 18 or any other law for the time being in force the rate of revenue for land settled with a right of renewal and classed as 'Industrial Site' shall be assessed at 10% of net profit of the industry or industrial establishment subject to the condition that the minimum assessment per standard unit of one bigha of such Industrial Site shall not be less than Rs. 1000/- in urban areas and Rs. 500/- in rural areas.

Explanation :-

The net profit of an industry/industrial establishment in an 'Industrial Site' shall mean the average net profit earned as per its audited annual balance sheet for consecutive three years immediately preceeding such assessment. Where the industry/industrial establishment has not completed a period of three years the audited balanced sheet for its completed year(s) of existence shall be taken into account to arrive at its net profit. Further, in case of small industry, where no such balance sheet is required to be prepared, the audited profit and loss account of consecutive three years or such period immediately preceeding the assessment shall be taken into account for computation of its net profit :

Provided that even if the balance sheet average or annual profit and loss account shows no net profit to such industry or industrial establishment, the minimum rate of revenue assessed shall be as prescribed under section 25B (1).

(2) Till such assessment as prescribed under sub-section (1) above is made, revenue assessment of Industrial Sites with a right of renewal shall be as per rules framed for the purpose.

(3) Where no Settlement Officer or Survey Officer is appointed and no officer is invested with the powers of a Settlement Officer or Survey Officer under section 138 (1) of the Assam Land and Revenue Regulation, 1886 or where the terminal year of the lease has not expired necessitating the appointment of a Settlement Officer, the Deputy Commissioner shall have all the powers of a Settlement Officer to classify all lands used as Industrial Site for the purpose of assessment of land revenue.

Insertion of new section 25C.

9. In the principal Act, after section 25B, the following new section 25C shall be inserted, namely :-

"Minimum rate of revenue for agricultural land in rural areas.

25C Notwithstanding anything contained in this Act or the Assam land and Revenue Regulation, 1886 and Rules framed there under, the minimum rate of revenue assessed per standard unit of one bigha (equal to 133.78 sq. metres or 133.78 Hectare or 13.378 Acres) shall not be less than rupees five in respect of agricultural land in rural areas where no change in classification has occurred after the last settlement"

M. K. DEKA,  
Secretary to the Govt. of Assam,  
Legislative Department.