

**GOVERNMENT OF ASSAM
REVENUE & DISASTER MANAGEMENT DEPARTMENT
DISPUR, GUWAHATI -06**

ORDERS BY THE GOVERNOR

NOTIFICATION

No. RDM.15011/159/2022/5

Dated Dispur, the 14th June, 2022

Sub: Modalities for valuation of tea land in Assam.

Tea land has been recognized as a separate category of land under Section 2 (xii) of the Assam Land Revenue Re-Assessment Act, 1936 by an amendment of the same in 1990 and has also been notified as a separate class under this department notification no. RRG/79/93/254 dated 17th August, 1999 for the purpose of assessment of land revenue.

However, unlike other classes of land like residential, commercial etc. which may be permitted for alternative uses, tea land has restriction imposed on its use. Section 4 (1) of the Assam Fixation of Ceiling on Land Holdings Act, 1956 (as amended) has permitted use of tea land only for plantation of tea and purposes ancillary to tea cultivation. Any land held by a tea estate for purposes other than the above is considered as surplus and is liable to be acquired under the Ceiling Act. Further, Rule 5-A (2) framed under the said Act has stipulated that land allowed for expansion of tea cultivation shall not be diverted for other purposes. Thus tea land is quite dissimilar vis a vis other classes of land.

In certain cases, it has been observed that zonal valuation of tea land is ascertained taking into account the zonal value of nearby industrial or agricultural land, which does not reflect the fair market value of tea land because of its comparison with incomparable land parcels.

The extant instruction issued vide this department letter no. REGN.34/2021/18 dated 16/09/2021 on zonal valuation of land there is no separate methodology has been suggested in respect of valuation of tea land.

As such, it is considered necessary to stipulate an objective methodology for valuation of tea land and therefore, Governor of Assam is pleased to lay down the following methodology for valuation of tea land:

- i. While determining the zonal value for tea land the average of the sale price of tea land on the basis of registered sale deeds of preceding three years in the District shall be considered. However, if registered sale deeds of the preceding three years in the District are not available, then registered sale deeds executed for tea garden land in respect of the nearest tea garden located in any district shall be taken into account;
- ii. 10 % of the zonal value of nearest agricultural land shall be determined as a 'floor value'.
- iii. The higher of valuation arrived using the framework at (i) and the floor value arrived at (ii) above shall be taken as the zonal value for the tea land.

The Deputy Commissioners shall ensure compliance of the above valuation criteria for zonal valuation of tea land in their respective jurisdiction and review the extant zonal values of tea land accordingly within 60 days from the date of issue of this notification.

This notification comes into force with immediate effect and earlier notification issued vide No. RDM.15011/159/2022/3, dated 13th June, 2022 is hereby cancelled.

Sd/-

G.D. Tripathi, IAS

Commissioner & Secretary to the Govt. of Assam
Revenue & D.M. Department.

Memo No. RDM.15011/159/2022/5-A

Dated Dispur, the 14th June, 2022

1. The Commissioner of Division,.....(All)
2. The Deputy Commissioner,.....(All).
3. The Sub-Divisional Officer (Civil),.....(All).
4. The Director of Land Requisition, Acquisition & Reforms, Rupnagar, Guwahati-32.
5. The Officer-on-Special Duty, Political (Cabinet Cell) Department, Dispur, Guwahati-6.
6. P.S. to the Minister, Revenue & D.M. etc. for kind appraisal of the Hon'ble Minister.
7. P.S. to the Principal Secretary to Chief Minister, Assam, Dispur for kind appraisal of the Principal Secretary.
8. P.S. the Commissioner & Secretary, Revenue & D.M. Department for kind appraisal of the Commissioner & Secretary.

By order etc.,


Joint Secretary to the Govt. of Assam
Revenue & D.M. Department.