

The Garo Hills Autonomous District Cattle Taxation Regulation, 1966

MEGHALAYA

India

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Act 1 of 1966

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The Garo Hills Autonomous District Cattle Taxation Regulation, 1966(Regulation No. 1 of 1966)Last Updated 19th February, 2020A Regulation to provide for levy and collection of tax on cattle in the Autonomous District of Garo HillsPreamble. - Whereas it is expedient to levy tax on cattle in the Autonomous District of Garo Hills;It is hereby enacted in the Seventh Year of the Republic of India as follows :

1. Short title, extent and commencement.

(1)This Regulation may be called the Garo Hills Autonomous District (Cattle Taxation) Regulation, 1966.(2)It extends to the whole of the Garo Hills Autonomous District.(3)It shall be deemed to have come into force with effect from the first day of July, 1965.

2. Definitions.

(1)In this Regulation unless there is anything repugnant in the subject of context-(a)"Agricultural land" means any land used for regular cultivation of paddy and other crops;(b)"Cattle" includes buffaloes, cows, bulls, bullocks, horses, mares, ponies, asses, mules and elephants other than wild elephants;(c)"Chief Executive Member" means the Chief Executive Member of the Garo Hills District Council;(d)"District" means the Garo Hills Autonomous District;(e)"District Council" means the Garo Hills District Council;(f)"Executive Committee" means the Executive Committee of the Garo Hills District Council;(g)"Financial Year" means the period beginning from the 1st April of one year and ending on 31st March of the following year;(h)"Gaonburas" means the Gaonburas appointed as such by the Garo Hills District Council under the Assam Land and Revenue Regulation, 1886;(i)"Nokma" means-(a)a person who is appointed custodian of any Akhing and collectively held by a clan and recognised as such by the District Council and it includes village

headmen recognised as such by the District Council;(b)any person other than a custodian of any Akhing land but functions as an elder and representative of his village and recognised by the District Council to be the mouthpiece of the people amongst whom he lives and their leader in carrying out works for the common benefit;(j)"prescribed" means prescribed by this Act;(k)"professional grazer" means any person who keeps or grazes cattle in the unclassified forests under the District Council in consideration of payment by the owner of the cattle or for purposes of trade;(l)"Superintendent of Taxes" means the Superintendent of Taxes of the Garo Hills District.(2)Notwithstanding anything contrary in any other law for the time being in force or in any judgment, decree or order of any Court, all taxes imposed, assessed, or collected or purporting to have been imposed, assessed or collected during the period from the 1st July, 1965 to the 4th March, 1966, on cattle shall for all purposes be deemed to be and to have always been validly imposed, assessed or collected in accordance with law, as if under the provisions of the Garo Hills Autonomous District (Cattle Taxation) Regulation, 1966 and all notifications, orders issued or made thereunder in so far as such provisions relate to the imposition assessment or correction of such taxes have been included in and formed part of this section and this section had been in force at all material times which such tax was imposed, assessed or collected; and accordingly-(i)no suit or other proceedings shall be maintained or continued in any Court or the refund of any taxes so paid; and(ii)no Court shall enforce any decree or order directing the refund of any tax so paid.

3. Levy of tax.

- Save as otherwise provided in this Regulation all cattle of two years and above of age shall be taxed at the rates specified in Schedules I and II to this Regulation.

4. Exemption of tax.

- Exemptions of tax in respect of cows, bulls, bullocks and buffaloes shall be allowed as per provisions of the following sub-sections.(1)(a)taxable cows, bulls, and bullocks taken together up to a maximum of ten heads;(b)taxable cows, bulls, bullocks and buffaloes taken together in case of mixed rearing up to the maximum of eight heads.(2)A person other than a resident of Tura Town who possesses agricultural land for permanent cultivation by plough shall be allowed to keep free of tax-(a)one pair of taxable plough bulls or buffaloes for every five bighas of agricultural land plus two pairs of bulls or bullocks extra and five milch cows;(b)one pair of taxable plough buffaloes for every seven bighas of agricultural land plus one pair of taxable buffaloes extra and three she-buffaloes.(3)(i)A person who is a resident of the Tura Town shall be allowed to keep free of tax two milch cows.(b)A person who is a resident of the Tura Town and possesses agricultural land for permanent cultivation by plough shall be allowed to keep plough cattle free as per provision of sub-section (2) of this section.

5. Duties of Nokmas and Gaonburas.

(1)It shall be the duty of the Nokma or Gaonbura to furnish the names of persons of his village who own or possess cattle to the Secretary of the Village Council or the Lot Mandal of the area. The information should be furnished within April every year. The Secretary after receipt of such

information direct the cattle owners or possessors to submit cattle return in the prescribed form.(2)It shall also be the duty of Nokmas and Gaonburas to furnish the name of persons of his village who procure the taxable cattle after the assessment of the cattle tax is completed for the financial year to the Secretary of the Village Council or the Lot Mandal of the area within fifteen days of procurement of the cattle. The Secretary of the Village Council or Lot Mandal, as the case may be, shall immediately after receipt of such information, direct the cattle owner or possessor to submit the supplementary cattle return in the prescribed form.

6. Cattle return.

- Every person owning or possessing cattle in the District shall submit a return through the Secretary of the Village Council or the Lot Mandal of the area in the prescribed form before the end of May every year to the Superintendent of Taxes or any other officer of the District Council authorised or appointed by the Executive Committee, in this behalf.

7. Verification of cattle return.

(1)(a)In the Lasker areas the Secretary of the Village Council shall personally make physical verification of the cattle return of the areas and after testifying the correctness of the returns, forward them to the Superintendent of Taxes or any other officer of the District Council authorised or appointed by the Executive Committee to receive such returns.(b)In non-Lasker areas the Lot Mandal of the area shall personally make physical verification of cattle returns of his lot and after testifying the correctness of the returns, forward them to the Superintendent of Taxes or any other officer of the District Council authorised or appointed by the executive committee to receive such returns.(c)It shall be the duty of the cattle owners or possessors to collect their cattle and produce them before the Secretary of the Village Council or the Lot Mandals, as the case may be, or any other officer or employer of the District Council mentioned in sub-section (2) of this section on the date and time as may be communicated to them either orally or in writing for physical verification of cattle return. The cattle owners or possessors shall also extend all other facilities as may be required for proper and correct physical verification of cattle return.(2)It shall be the duty of the Superintendent of Taxes or any other Officer or Supervisors of Taxes or the Hill mauzadars duly authorised in this behalf by executive committee to make further physical verification of the cattle returns and correct mistakes if there be any and thereafter submit the returns to the Secretary for approval.(3)The executive committee may make any other arrangements for submission and physical verification of cattle return in respect of Tura Town.

8. Notice of assessment.

- After the cattle returns had been approved, the Secretary shall serve notice of assessment to all person liable to pay cattle tax under this Regulation. The person on whom notice has been so served shall be required to pay the tax so assessed according to provisions of Section 10 of this Act.

9. Refund of tax.

- On proof being given to the satisfaction of the assessing authority that any cattle for which tax has been paid for any financial year, has died or is disposed of during the course of such year, the assessing authority may order a refund of so much of the taxes at the rate equal to one-twelfth of the annual rate of tax for every calendar month of the remaining period of the financial year; but no refund shall be allowed unless notice be given to the assessing authority within 30 days of the time when such cattle died or ceased to be kept by the assess or disposed of.

10. Payment of tax.

(1) Cattle tax payable under this Regulation may be paid in three equal instalments in each case the amount of payable tax by a person exceeds fifty rupees. In all other cases the taxes shall be paid in one instalment. (2) In case the tax is payable in three equal instalments, the first instalment shall be paid immediately after receipt of notice of assessment under Section 8 and not later than 15th of August and the second and third instalments shall be paid on or before 15th October and 15th of January respectively each year.

11. Collection of taxes.

- The executive committee may appoint any persons to collect taxes under such terms and conditions as may be laid down in this behalf: Provided that the professional grazers shall be required to deposit the amount of grazing taxes at the time of taking out the grazing permit.

12. Tax payable in first liability of tax.

- When any person procures any taxable cattle after the assessment for the financial year and the tax on such cattle becomes payable for the first time, the tax payable shall be one-twelfth of the approximate annual tax for each calendar month in respect of which the tax has become payable.

13. Tax once paid not re-leviable for the same period.

- No cattle shall be liable to tax during any period in respect of which the full tax for the same period has already been paid by some other person.

14. Arrears of tax.

- All arrears of cattle tax shall be realisable as arrears of land revenue and the procedure laid down in the Assam Land Revenue Regulation, 1886, shall be followed for the purpose of such realisation.

15. Appeal.

- Any person dissatisfied with the assessment of cattle tax may, within thirty days of receipt of notice of assessment, apply to the Chief Executive Member for revision of assessment. The Chief Executive Member, after such enquiry as he may deem fit, pass order either for confirmation or revision of assessment. Every order passed by the Chief Executive Member under this section shall be final and binding. No appeal shall lie in any Court against any order passed by the Chief Executive Member under this section.

16. Summary assessment.

- If any person fails to submit returns in due time or submits a false return of cattle liable for assessment, the assessing authority shall, to the best of his judgement by an order in writing make a summary assessment and determine the tax payable by such person.

17. Forms and Registers.

(a)The Executive Committee may issue direction and maintain the following registers
:(1)Village-wise cattle census register;(2)Cattle return;(3)Cattle tax assessment registers;(4)Cash register;(5)Quarterly collection return; and(6)Village-wise cattle census register of professional grazers.(b)The Executive Committee may also prescribe such other forms as may be prescribed.

18. Repeal.

- The Rules under Section 34(2)(c), 35(2) and 72(c) of the Assam Forest Regulation, 1891 which was adopted by the Garo Hills District Council under the Garo Hills Grazing Regulation, 1935, in so far as they are inconsistent with the provisions of this Regulation shall, to the extent of such inconsistency, be repealed.

I

Rates of taxes payable by the owner or possessor of taxable cattle other than the professional grazers within the district

1. He-Buffero	Rs. 10.00 only per head per annum.
2. She-Buffero	Rs. 10.00 only per head per annum.
3. Cow	Rs. 3.50 only per head per annum.
4. Bull	Rs. 3.50 only per head per annum.
5. Horse	Rs. 10.00 only per head per annum.
6. Bullock	Rs. 3.50 only per head per annum.
7. Mare	Rs. 10.00 only per head per annum.

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| 8. Pony | Rs. 10.00 only per head per annum. |
| 9. Ass | Rs. 10.00 only per head per annum. |
| 10. Mull | Rs. 10.00 only per head per annum. |
| 11. Elephant | Rs. 25.00 only per head per annum. |
| 12. Cow in Tura Town | Rs. 5.00 only per head per annum. |

II

Rates of taxes in respect of cattle of professional grazers

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| 1. She-buffaloes up to 20 heads | Rs. 10.00 only per head per annum |
| 2. For every additional she-buffalo exceeding 20 heads up to maximum 30 heads | Rs. 15.00 only per head per annum |
| 3. Milch cows up to 30 heads | Rs. 3.50 only per head per annum |
| 4. For every additional cows exceeding 30 heads up to a maximum of 40 heads | Rs. 5.00 only per head per annum |
| 5. In case of mixed livestock- | |
| (1) Up to 10 she buffaloes; up to 15 milch cows | Rs. 10.00 only per head per annum |
| (2) For every additional she-buffaloes exceeding 10 she-buffaloes up to a maximum of 15 she buffaloes | Rs. 15.00 only per head per annum |
| (3) For additional milch cows exceeding 15 cows up to a maximum of 20 cows | Rs. 5.00 only per head per annum |

Form 1-A Cattle Return (Section 5) Name of cattle owner or possessor (in block letters)..... Village..... Elaka..... Lot No..... Mouza No..... P.O..... District.....

Serial No.	Particulars of cattle	2 years of above of age	Below 2 years of age	Total	Remarks
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1. He-buffalo 2. She-buffalo 3. Bull 4. Bullock 5. Cow 6. Horse 7. Mare 8. Mule 9. Ass 10. Pony 11. Elephant Total

I solemnly declare that the statements made above are true to my knowledge; it conceals nothing and no part of it is false. Signature of owner or possessor I hereby certify that I personally have made physical verification of the cattle and to the best of my knowledge found the same to be correct. Secretary Village Council..... Lot Mandal/Lot No..... Mouza No..... Form 1-B Cattle Return (Section 5) Name of cattle owner or possessor (in block letters)..... Village..... Elaka..... Lot No..... Mouza No..... P.O.....

District.....

Serial No.	Particulars of cattle	2 years of above of age	Below 2 years of age	Total	Remarks
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1. He-buffalo 2. She-buffalo 3. Bull 4. Bullock 5. Cow 6. Horse 7. Mare 8. Mule 9. Ass 10. Pony 11. Elephant Total

Agricultural Land

Sl. No. Name of Patta Patta No. Dag No. Area Remarks

Bigha Lessa

Total

I solemnly declare that the statements made above is true to my knowledge; it conceals nothing and no part of it is false. Signature of owner or possessor I hereby certify that I personally have made physical verification of the cattle and to the best of my knowledge found the same to be correct. Secretary..... Village Council..... Lot Mandal/Lot No.....