

The Punjab Commercial Crops Cess Act, 1974

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Act 14 of 1974

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The Punjab Commercial Crops Cess Act, 1974 Punjab Act No. 14 of 1974 Published in the Punjab Government Gazette (Extraordinary), dated the 20th August, 1974 An Act to provide for the levy and collection of a cess on land on which a commercial crop is grown as well as on land under an orchard Be it enacted by the Legislature of the State of Punjab in the Twenty-fifth Year of the Republic of India as follows:-

1. Short title and extent.

- This Act may be called the Punjab Commercial Crops Cess Act, 1974. (1) It extends to the whole of the State of Punjab.

2. Definitions.

- In this Act, unless the context otherwise requires - (a) "Assessing Authority" means the Assistant Collector of the second grade having jurisdiction in the area in which a commercial crop is grown; (b) "canal" means a canal as defined in clause (1) of section of the Northern India Canal and Drainage Act, 1873; (c) "commercial crop" means a crop of chillies, cotton, mustard seeds, potatoes, rape (sharshaf, taramira and toria), sugarcane or tomato; (d) "irrigated land" means land irrigated by any means such as canal, tube-well, pumping set, open well, bore or the like; (dd) ['landowner' does not include a tenant but does include a person to whom a holding has been transferred or an estate or holding has been let in farm under the Punjab Land Revenue Act, 1887, for the recovery of an arrears of land revenue or of a sum recoverable as such an arrear and every other person who is in possession of an estate or any share or portion thereof, or in enjoyment of any part of the profits of an estate.] [Inserted by Punjab Act 18 of 1975.] (e) "orchard" means a compact area of land having fruit bearing trees grown thereon in such number that they preclude, or when fully grown would preclude, a substantial part of such land from being used for any other agricultural purpose and shall include and comprised in vineyard; (f) "prescribed" means prescribed by rules made under this Act; (g) "unirrigated land" means land other than irrigated land; (h) all other terms, which are used

but not defined, shall have the meaning assigned to them in the Punjab Land Revenue Acts, 1887.

3. Levy and collection of cess on land on which commercial crops are grown or which is under an orchard.

- Notwithstanding anything contained in the Punjab Land Revenue Act, 1887, or in any other law for the time being in force, but subject to the rule made under this Act, every landowner on whose land a commercial crop is growing or whose land is under an orchard shall, for every harvest commencing with the Kharif harvest of the agricultural year, 1974-75 and ending with the rabi harvest of the agricultural year, [1983-84] [Substituted by Punjab Act 15 of 1979.], be liable to pay cess in the nature of land revenue on such land at the rate of -(a)six rupees per acre, in the case of irrigated; land and(b)three rupees per acre, in the case of unirrigated land;Provided that no cess shall be levied on any land under an orchard unless the majority of the plants grown thereon become fruit bearing.Provided further that no cess shall be levied on any land or part thereof as the case may be, having a commercial crop or under an orchard which is determined as Kharaba in accordance with the rules made under this Act.(2)The cess shall be levied and collected by the Assessing Authority.

4. Procedure for the levy and collection of cess.

(1)The assessing Authority shall, in respect of each harvest for which a cess is payable under this Act, cause to be prepared in the prescribed manner a notice of demand in respect of the cess payable by each landowner containing the following particulars, namely:-(a)the name of the landowner on whose land commercial crop is grown or whose land is under an orchard:(b)the Khasra number of the land referred to in clause (a);(c)the name of the harvest along with the agriculture year for which cess is payable;(d)name of the commercial crop and whether the land under commercial crop or an orchard is irrigated or unirrigated;(e)area in acres under each commercial crop or under an orchard;(f)rate of cess leviable; and(g)amount of cess payable.(2)The notice of demand shall be served on the landowner concerned in the prescribed manner.

5. Objections to notice of demand.

(1)Any landowner upon whom a notice of demand has been served under section 4 may within a period of fifteen days from the date of such service, communicate in writing to the Assessing Authority his objections, if any, as to the amount of the cess specified in the notice of demand or as to any other matter contained in such notice affecting his liability to pay the cess under this Act.(2)The Assessing Authority shall consider the objection received under sub-section (1) and pass an order accepting or rejecting it after according his reasons for such acceptance or rejection:Provided that no order rejecting any objection shall be made without affording to the objector a reasonable opportunity of being heard.

6. Appeal.

- Any person aggrieved by an order of the Assessing Authority passed under sub-section (2) of section 5 may, within a period of thirty days from the date of such order, appeal to the Assistant Collector of the First Grade whose decision on such appeal shall be final.

7. Liability of landowners under other laws not affected.

- Nothing in this Act shall affect the liability of any person under the Punjab Land Revenue Act, 1887, or under any other law for the time being in force relating to levy and collection of surcharge, special charge, or additional charge on land revenue.

8. Exclusion of jurisdiction of civil courts.

- No Civil court shall have jurisdiction in any matter which a revenue officer is empowered by this Act to dispose of or take cognizance or the matter in which a revenue officer exercises any power vested in him by or under this Act.

9. Recovery of cess.

- The cess leviable under this Act shall be recoverable in the same manner as is applicable to the recovery of land revenue.

10. Remission.

- Where in any harvest land revenue is remitted in respect of any land on which a commercial crop is grown or which is under an orchard, proportionate remission shall also be allowed in the amount of cess levied on such land under this Act.

11. Power to make rules.

(1)The State Government may by notification make rules for carrying out the provisions of this Act.(2)In particular, and without prejudice to the generality of the foregoing power, no such rules may provide for -(a)The determination of kharaba and matters incidental or relating thereto;(b)the manner in which a notice of demand shall be caused to be prepared by the Assessing Authority under sub-section (1) of section 4;(c)the manner in which notice of demand shall be served under sub- section (2) of section 4;(d)the manner of determining cess payable in relation to land under a commercial crop or an orchard where the crop or the fruits in an or chard, do not mature in one harvest.(3)Every rule made under this section shall be laid, as soon as may be after it is made, before the House of the State legislature while it is in session for a total period of ten days which may be comprised in one session or two successive sessions, and if before expiry of the session in which it is so laid or the session immediately following, the House agrees in making any modification in the rule or the House agree that the rule should not be made, the rule shall thereafter have effect only in

such modified from or be of on effect, as the case may be; so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.