

# The Punjab Commercial Crops Cess Rules, 1974

PUNJAB

India

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### Rule THE-PUNJAB-COMMERCIAL-CROPS-CESS-RULES-1974 of 1974

- Published on 24 September 1974
- Commenced on 24 September 1974
- [This is the version of this document from 24 September 1974.]
- [Note: The original publication document is not available and this content could not be verified.]

The Punjab Commercial Crops Cess Rules, 1974 Published vide Punjab Government Notification No GSR 103/PA/14/74/S. 11/74, Dated 24th September, 1974.

#### 1. Short title.

- These rules may be called the Punjab Commercial Crops Cess Rules, 1974.

#### 2. Definitions.

- In these rules, unless the context otherwise requires -(a)"Act" means the Punjab Commercial Crops Cess Act, 1974;(b)"section" means a section of the Act.

#### 3. Determination of Kharaba. [Proviso 2 to Section 3(1) and Section 11(2) (a)].

- Kharaba, for purposes of this Act shall be determined in the following manner:-When any commercial crop fails to germinate or dries up or is destroyed by any calamity or fruit trees in an orchard do not bear fruit or the fruit thereof is damaged or destroyed by any calamity so that the total yield in respect of an orchard or a commercial crop as the case may be, is not more than twenty five percentum of the average yield, the whole of the land under commercial crop of that orchard shall be considered as kharaba.Explanation - (1) Where two or more distinct crops are grown separately in different portions of one khasra number the aforesaid procedure shall be applied separately to each of such distinct crop.(2)Average yield shall be considered that yield as is determined by the Assessing Authority on the basis of yield in the last three years harvest in that area.

#### 4. Preparation of notices of demand [Section (1) and (2) and Section 11(1)(2) (b) and (c).]

(1)The Patwari shall along with the general crop inspection (Girdawari) of each harvest maintain a separate register in Form 'A' of all field numbers under commercial crops or orchards. On the basis of the entries in the said register, the patwari shall prepare notices of demand in triplicate, in form 'B' appended to these rules, in respect of the cess payable under the Act by each land owner and shall send the same to the Assessing Authority. On receipt of the notices of demand the Assessing Authority shall satisfy itself that the particulars written therein are correct. After it is so satisfied, it shall subscribe its signatures thereon and cause the notices of demand to be distributed to the landowners concerned in the manner specified in sub-rules (2) and (3).(2)Two copies of each notice of demand shall be sent to the Patwari, who shall, deliver them to the lambardar concerned for distribution to the landowners. The lambardars shall within a period of five days of the receipt of the notices of demand from the patwari, deliver a copy of the notice of demand to the landowner of his agent or some adult male member of his family and obtain the signature of the landowner or his agent or an adult male member of his family, as the case may be, on the duplicate copy with him, in token of distribution of the notice of demand to the landowner.(3)If it is not practicable to distribute the notice of demand to any landowner in the manner specified in sub-rule (2), a copy of the notice of demand shall be pasted at the usual or last known place of residence of the landowners and if the landowner does not reside in the jurisdiction of the Assessing Authority, the copy shall be pasted on a conspicuous place in or near the estate wherein the land, on which the commercial crop is grown or as the case may be which is under an orchard is situated.

#### 5. Determination of cess in case a commercial crop or fruits in an orchard do not mature in one harvest. [Section 11(2)(d)].

- In the case of commercial crop or fruit in an orchard which do not mature in one harvest, cess payable under this Act shall be determined after harvest inspection which shall be done immediately before the said commercial crop or fruits in an orchard mature for harvesting. Thereafter the notice of demand shall be caused to be prepared by the Assessing Authority and served on the assessee in the manner prescribed in rule 4.

#### 6. Collection fee. [Section 9)].

- For collecting charges relating to the cess leviable under the Act, in the shape of pachotra, the rules made under the Land Revenue Act, 1887, shall apply mutatis mutandis. Form 'A'[Rule 4(1)]Special Register Khasra Girdawari for Commercial Crops

|                 |                       |                                |  |                               |
|-----------------|-----------------------|--------------------------------|--|-------------------------------|
| Name of Village | Harbast No.           | Assessment Circle              | Tehsil   | District                      |
| Field No.       | Khewat No. (Khatauni) | Name of the owner with details | Area with kind of soil whether irrigated/unirrigated | Date of Inspection by Patwari |

|                   |                             |  |   | Kharif                               | Rabi                    |
|-------------------|-----------------------------|--|---|--------------------------------------|-------------------------|
|                   |                             |  |   | Name of crop or orchard              | Name of crop of orchard |
| 1                 | 2                           | 3  | 4 | 5                                    | 6                       |
| Condition of crop | Inspection by Field Kanungo | Inspection by Circle Revenue Officer or any other revenue officer specially deputed by Collector |   | Inspection by Higher Revenue Officer |                         |
| 7                 | 8                           | 9  |   | 10                                   |                         |

Note. 1. Under column No. 1 Khasra No. on which commercial crop or orchard is grown may be given.

**2. Under column No. 2 Khewat number of the landowner or Khatauni of Mortgagee may be given to facilitate preparation of demand notice.**

**3. Under column No. 3 name of owner/mortgagee, if any, liable to pay cess, with complete address may be given.**

**4. Under column 4 area of Field No. under commercial crop or an orchard and also the kind of soil i.e., irrigated or Barani may be mentioned.**

**5. Under column 7, Condition of crop i.e. Pukhta Kharaba or partly (1/4, 1/2, 3/4) pukhta or partly (1/4, 1/2, 3/4) kharaba may be mentioned.**

**6. Under column No. 8 Field Kanungo shall record his results of checking against each Khasra No.**

**7. Under column No. 9, the Circle Revenue Officer shall record his remarks after checking of khasra Nos. under the commercial crop or an orchard and 100 per cent of such Khasra Nos. in which Kharaba has been mentioned by the Patwari.**

Form 'B'[ Rule 4(2)]Notice of Demand in respect of Commercial crop cess payable by each land owner

|                 |             |        |          |         |
|-----------------|-------------|--------|----------|---------|
| Name of village | Hadbast No. | Tehsil | District |         |
| Sr. No.         |             |        |          | Kharaba |

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| Name of landowner<br>with full particulars | Khasra<br>No. | Name of commercial<br>crop | Area in<br>Acres      |                       |
|--|---------------|----------------------------|-----------------------|-----------------------|
|  |               |                            | Irrigated/unirrigated | Irrigated/unirrigated |
| District                                   |               | Name of Harvest            | Agricultural year     |                       |
| Net Area on which Cess is to be levied     |               | Irrigated/Unirrigated      | 7                     | Rate of Cess 8        |
| 7  | 8             |                            | 9                     | 10                    |

Amount of Cess payable to Government Assessing Authority.