



THE AGRICULTURAL PRODUCE (GRADING AND MARKING) ACT, 1937



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THE SCHEDULE

THE PAKISTAN CODE

THE AGRICULTURAL PRODUCE (GRADING AND MARKING) ACT, 1937

¹ACT No. I OF 1937

[24th February, 1937]

An Act to provide for the grading and marking of agricultural ²[and other] produce.

WHEREAS it is expedient to provide for the grading and marking of Agricultural ²[and other] produce;

It is hereby enacted as follows:—

1. Short title and extent.— (1) This Act may be called the Agricultural Produce (Grading and Marking) Act, 1937.

³[(2) It extends to the whole of Pakistan.]

2. Explanations.—In this Act, unless the contrary appears from the subject or context, —

- (a) “agricultural produce” includes all produce of agriculture or horticulture and all articles of food or drink wholly or partly manufactured from any such produce, and fleeces and the skins of animals ;
- ⁴[(aa) “appropriate Government” means, in relation to the grading and marking of agricultural produce intended for consumption within a Province, the Provincial Government, and in relation to the grading and marking of agricultural produce intended for export or for trade between the Provinces, the Federal Government;]
- (b) “counterfeit” has the meaning assigned to that word by section 28 of the Pakistan Penal Code (XLV of 1860);
- (c) “covering” includes any vessel, box, crate, wrapper, tray or other container ;
- (d) “grade designation” means a designation prescribed as indicative of the quality of any scheduled article ;
- (e) “grade designation mark” means a mark prescribed as representing a particular grade designation ;
- (f) “quality”, in relation to any article, includes the state and condition of the article;
- (g) “prescribed” means prescribed by rules made under this Act;
- (h) “scheduled article” means an article included in the Schedule; and
- (i) an article is said to be marked with a grade designation mark, if the article itself is marked with a grade designation mark or any covering containing or label attached to such article is so marked.

¹The Act has been extended to the Leased Areas of Balochistan, see the Leased Areas (Laws) Order, 1950 (G. G. O. 3 of 1950) ; and applied in the Federal Areas of Balochistan, see Gazette of India, 1937. Pt. I., p. 1499.

It has also been extended to the State of Bahawalpur by the Bahawalpur (Extension of Federal Laws) Order, 1953 (G. G. O. 11 of 1953), as amended.

²Ins. by Act No. XIII of 1942, s. 2.

³Subs. by the Central Laws (Statute Reform) Ordinance, 1960 (Ordinance No. XXI of 1960), s. 3 and 2nd Sch. (with effect from the 14th October, 1955).

⁴Ins. by Act No. XX of 1972, s. 3.

3. Prescription of grade designations.—The ¹[appropriate Government] may, after previous publication by notification in the ²[official Gazette], make rules—

- (a) fixing grade designations to indicate the quality of any scheduled article ;
- (b) defining the quality indicated by every grade designation ;
- (c) specifying grade designation marks to represent particular grade designations ;
- (d) authorising a person or a body of persons, subject to any prescribed conditions, to mark with a grade designation mark any article in respect of which such mark has been prescribed or any covering containing or label attached to any such article ;
- (e) specifying the conditions referred to in clause (d) including in respect of any article conditions as to the manner of marking, the manner in which the article shall be packed, the type of covering to be used, and the quantity by weight, number or otherwise to be included in each covering;
- (f) providing for the payment of any expenses incurred in connection with the manufacture or use of any implement necessary for the reproduction of a grade designation mark or with the manufacture or use of any covering or label marked with a grade designation mark ³[or with measures for the control of the quality of articles marked with grade designation marks including testing of samples and inspection of such articles or with any publicity work carried out to promote the sale of any class of such articles] ; and
- (g) providing for the confiscation and disposal of produce marked otherwise than in accordance with the prescribed conditions with a grade designation mark.

4. Penalty for unauthorised or incorrect marking with grade designation mark. —

¹[Whoever marks any schedule article with a grade designation mark, not being authorised to do so by rule made under section 3, or being so authorised marks any scheduled article with a grade designation mark which does not indicate the grade designation of the article correctly, shall be punishable with rigorous imprisonment for a term which may extend to three years, or with fine, or with both.]

5. Penalty for counterfeiting grade designation mark.—Whoever counterfeits any grade designation mark or has in his possession any die, plate or other instrument for the purpose of counterfeiting a grade designation mark shall be punishable with imprisonment which may extend to two years, or with fine, or with both.

6. Extension of application of Act.—The ¹[appropriate Government], after such consultation as ²[it] thinks fit of the interests likely to be affected, may by notification in the ²[official Gazette] declare⁴ that the provisions of this Act shall apply to an article of agriculture produce not included in the Schedule ⁴[or to an article other than an article of agricultural produce], and on the publication of such notification such article shall be deemed to be included in the Schedule.

¹Subs. by Act No. XX of 1972, ss. 2 and 3.

²Subs. by A. O., 1937.

³Ins. by Act No. XX of 1943, s. 2.

⁴Ins. by Act No. XIII of 1942, s. 3 (with effect from the 24th February 1937).

THE SCHEDULE

(See section 2)

1. Fruit.

2. Vegetables.

3. Eggs.

4. Dairy Produce.

5. Tobacco.

6. Coffee.

7. Hides and Skins.

¹[8. Fruit Products.

9. Atta.

10. Oilseeds.

11. Vegetable Oil (including hydrogenated Oils and Vegetable fats).

12. Cotton.

13. Rice].

²[14.Lac].

³[15.Wheat].

⁴[16.Sann Hemp].

⁵[17.Sugarcane gur (jaggery)].

⁶[18.Myrobalans.]

⁷[19. Bura.]

⁸[20. Wool.]

¹Added by Govt. of I., Deptt. Of Edn. Health and Lands Notifin. No. F. 357-3/39-A, dated the 23rd March, 1939.

²Added by Govt. of I., Deptt. Of Edn., Health and Lands Notifin. No. F. 57-18/59-A, dated the 10th October, 1939.

³Added by Govt. of I., Deptt. Of Edn. Health and Lands Notifin. F. 3-9(1) 41-A, dated the 17th March, 1941.

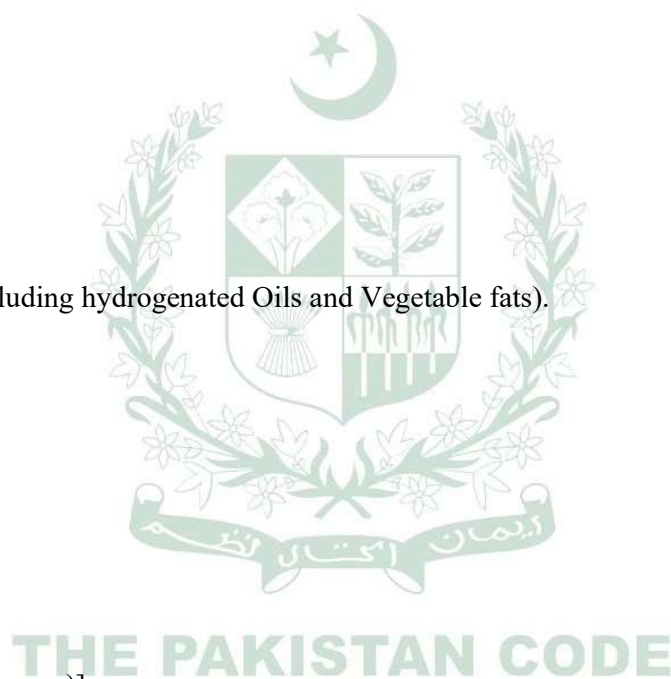
⁴Added by Govt. of I., Deptt. Of Edn., Health and Lands Notifin.No. F.3-9(3)/41-A, dated 21st April, 1941.

⁵Added by Govt. of I., Deptt. Of Edn., Health and Lands Notifin.No. F.3-26(5)/41-A, dated 16th February, 1942.

⁶Added by Govt. of I., Deptt. Of Edn., Health and Lands Notifin.No. F.3-26(5)/41-A, dated 16th February, 1962.

⁷Added by Govt. of I., Deptt. Of Edn., Health and Lands Notifin.No. F.3-26/41-A, dated 5th June, 1942.

⁸Added by Notification. No. F.11-3/53-CS, dated 12th Nov., 1953. *see* Gaz. Of P, 1953, Pt.I, p.252.



¹[* * *]

²[24. Animal Hair.]

¹[* * *]

³[26. Oilcakes.]

27. Bones.

28. Bloods.

29. Casings.

⁴[30. Fish and fish products.]

⁵[31. All spices and condiments.]



THE PAKISTAN CODE

Date: 20-01-2025

¹The entries "21. Chillies (Powdered form), 22. Turmeric (Powdered form) and 23. Coriander-seed (Powdered form)" added by Notification No.4-2/58 C&M dated 9th January, 1959 and "25. Coriander Seed (Whole)" added by Notification. S.R.O. 1275 (K)/62, dated 29th November, 1962 superseded by entry 31, see S.R.O. 104(I)/69, dated 25th June, 1969, Gaz. Of P., 1969, Ext. P. 395.

²Added by Notification No.4-17/50-MPP, dated 10th June, 1959. see Gaz. Of P., 1959, Pt.I, p.275.

³Added by Notification No. S.R.O. 490(K)/66, dated 24th May, 1966, see Gaz. of P., 1959, Pt.I, p.255.

⁴Added by Notification No. S.R.O 84(K)/68, dated 13th Jan., 1968, see, Gaz., of P.,1968, Pt.I,p.55.

⁵Added by Notification No.S.R.O. 104(I)/69, dated 25th June, 1969, see, Gaz., of P., 1969, Ext., p.395.



THE LAND ACQUISITION (MINES) ACT, 1885



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1. Short title, commencement and local extent
2. Saving for mineral rights of the Government
3. Declaration that mines are not needed
4. Notice to be given before working mines lying under land
5. Power to prevent or restrict working
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THE LAND ACQUISITION (MINES) ACT, 1885

¹ACT No. XVIII OF 1885

[16th October, 1885]

An Act to provide for cases in which Mines or Minerals are situate under land which it is desired to acquire under the ²[Land Acquisition Act, 1894].

WHEREAS it is expedient to provide for cases in which mines or minerals are situate under land which it is desired to acquire under the ²[Land Acquisition Act, 1894(I of 1894)] ; it is hereby enacted as follows :-

1. Short title, commencement and local extent.—(1) This Act may be called the Land Acquisition (Mines) Act, 1885 ; and

(2) It shall come into force at once.

³[(3) The Provincial Government may, from time to time, by notification in the official Gazette, extend this Act to the whole or any specified part of the territory under its administration].

2. Saving for mineral rights of the Government. Except as expressly provided by this Act, nothing in this Act shall affect the right of ⁴[the Government] to any mines or minerals.

3. Declaration that mines are not needed.— (1) When the ⁵[Provincial Government] makes a declaration under section 6 of the ²[Land Acquisition Act, 1894(I of 1894)], that land is needed for a public purpose or for a Company, it may, if it thinks fit, insert in the declaration a statement that the mines of coal, ironstone, slate or other minerals lying under the land or any particular portion of the land, except only such parts of the mines or minerals as it may be necessary to dig or carry away or use in the construction of the work for the purpose of which the land is being acquired, are not needed.

(2) When a statement as aforesaid has not been inserted in the declaration made in respect of any land under section 6 of the ²[Land Acquisition Act 1894(I of 1894)], and the Collector is of opinion that the provisions of this Act ought to be applied to the land, he may abstain from tendering compensation under section 11 of the said Land Acquisition Act in respect of the mines, and may—

- (a) when he makes an award under section ⁶[11] of that Act, insert such a statement in his award;
- (b) when he makes a reference to the Court under section ⁷[19] of that Act, insert such a statement in his reference; or

¹For the Statement of Objects and Reasons, see Gazette of India, 1885, Pt. V, p. 145; for Report of the Select Committee, see *ibid.*, Pt. IV, p. 264; and for Proceedings in Council, see *ibid.*, Supplement, pp. 336 and 1520, and *ibid.*, Extra, Supplement, dated 14th March, 1885, p. 41.

²Subs. by the Federal Laws (Revision and Declaration) Ordinance, 1981 (27 of 1981), s. 3 and 2nd Sch., for “Land Acquisition Act, 1870”.

³Sub-section (3) which was originally amended by A.O., 1949, have been subs., *ibid.*

⁴The original word “Government” has successively been amended by A.O., 1937, and A. O., 1961, Art. 2 (*with effect from the 23rd March, 1956*), to read as above.

⁵Subs. by A.O., 1937, for “L. G.”.

⁶Subs. by the Federal Laws (Revision and Declaration) Ordinance, 1981 (27 of 1981), s. 3 and 2nd Sch., for “14”.

⁷Subs. *ibid.*, for “15”.

- (c) when he takes possession of the land under section 17 of that Act, publish such a statement in such manner as the ¹[Provincial Government] may, from time to time, prescribe.

(3) If any such statement is inserted in the declaration, award or reference, or published as aforesaid, the mines of coal, ironstone, slate or other minerals under the land or portion of the land specified in the statement, except as aforesaid, shall not vest in ²[The Government] when the land so vests under the said Act.

4. Notice to be given before working mines lying under land. If the person for the time being immediately entitled to work or get any mines or minerals lying under any land so acquired is desirous of working or getting the same, he shall give the ³[Provincial Government] notice in writing of his intention so to do sixty days before the commencement of working.

5. Power to prevent or restrict working.—(1) At any time or times after the receipt of a notice under the last foregoing section and whether before or after the expiration of the said period of sixty days, the ³[Provincial Government] may cause the mines or minerals to be inspected by a person appointed by it for the purpose; and

(2) If it appears to the ³[Provincial Government] that the working or getting of the mines or minerals, or any part thereof, is likely to cause damage to the surface of the land or any works thereon, the ³[Provincial Government] may publish ⁴* * * a declaration of its willingness, either-

- (a) to pay compensation for the mines or minerals still unworked or ungotten, or that part thereof, to all persons having an interest in the same; or
- (b) to pay compensation to all such persons in consideration of those mines or minerals, or that part thereof, being worked or gotten in such manner and subject to such restrictions as the ³[Provincial Government] may in its declaration specify.

(3) If the declaration mentioned in case (a) is made, then those mines or minerals, or that part thereof, shall not thereafter be worked or gotten by any person.

(4) If the declaration mentioned in case (b) is made, then those mines or minerals, or that part thereof, shall not thereafter be worked or gotten by any person save in the manner and subject to the restrictions specified by the ³[Provincial Government].

⁵[(5) Every declaration made under this section shall be published in such manner as the ³[Provincial Government] may direct.]

¹Subs. by A.O., 1937, for the words "L. G.", which had been subs. for "G. G. in C." by the Devolution Act, 1920 (38 of 1920), s. 2 and Sch. I.

²The original word "Government" has successively been amended by A.O., 1937, and A.O., 1961, Art. 2 (*with effect from the 23rd March, 1956*), to read as above.

³Subs. by A.O., 1937, for "L.G.".

⁴The words "in such manner as the G.G. in C. may, from time to time, direct" rep. by Act 38 of 1920, s. 2 and Sch. I.

⁵Ins. by the Devolution Act, 1920 (38 of 1920), s. 2 and Sch. I.

6. Mode of determining persons interested and amount of compensation. When the working or getting of any mines or minerals has been prevented or restricted under section 5, the persons interested in those mines or minerals and the amounts of compensation payable to them respectively shall, subject to all necessary modifications, be ascertained in the manner provided by the ¹[Land Acquisition Act, 1894], (I of 1894) for ascertaining the persons interested in the land to be acquired under that Act, and the amounts of compensation payable to them, respectively.

7. If Provincial Government does not offer to pay compensation, mines may be worked in a proper manner.—(1) If before the expiration of the said sixty days the ²[Provincial Government] does not publish a declaration as provided in section 5, the owner, lessee or occupier of the mines may, unless and until such a declaration is subsequently made, work the mines or any part thereof in a manner proper and necessary for the beneficial working thereof, and according to the usual manner of working such mines in the local area where the same are situate.

(2) If any damage or obstruction is caused to the surface of the land or any works thereon by improper working of the mines, the owner, lessee or occupier of the mines shall at once, at his own expense, repair the damage or remove the obstruction, as the case may require.

(3) If the repair or removal is not at once effected, or, if the ²[Provincial Government] so thinks fit, without waiting for the same to be effected by the owner, lessee or occupier, the

²[Provincial Government] may execute the same and recover from the owner, lessee or occupier the expense occasioned thereby.

8. Mining communications. If the working of any mines is prevented or restricted under section 5, the respective owners, lessees and occupiers of the mines, if their mines extend so as to lie on both sides of the mines the working of which is prevented or restricted, may cut and make such and so many airways, headways, gateways or water-levels through the mines, measures or strata, the working whereof is prevented or restricted, as may be requisite to enable them to ventilate, drain and work their said mines; but no such airway, headway, gateway or water-level shall be of greater dimensions or section than may be prescribed by the ³[Provincial Government] in this behalf, and, where no dimensions are so prescribed, not greater than eight feet wide and eight feet high, nor shall the same be cut or made upon any part of the surface or works, or so as to injure the same, or to interfere with the use thereof.

9. Provincial Government to pay compensation for injury done to mines. The ²[Provincial Government] shall, from time to time, pay to the owner, lessee or occupier of any such mines extending so as to lie on both sides of the mines, the working of which is prevented or restricted, all such additional expenses and losses as may be incurred by him by reason of the severance of the lands lying over those mines or of the continuous working of those mines being interrupted as aforesaid, or by reason of the same being worked in such manner and under such restrictions as not to prejudice or injure the surface or works, and for any minerals not acquired by the ²[Provincial Government] which cannot be obtained by reason of the action taken under the foregoing sections ; and if any dispute or question arises between the ²[Provincial Government] and the owner, lessee or occupier as afore said, touching the amount of those losses or expenses, the same, shall be settled as nearly as may be in the manner provided for the settlement of questions touching the amount of compensation payable under the ⁴[Land Acquisition Act, 1894] (I of 1894).

¹Subs. by the Federal Laws (Revision and Declaration) Ordinance, 1981 (27 of 1981), s. 3 and 2nd Sch., for “Land Acquisition Act, 1870”.

²Subs. by A.O., 1937, for “L. G.”.

³Subs. by A.O., 1937, for the words “L. G.” which had been subs. for the word “G. G. in C.” by the Devolution Act, 1920 (38 of 1920), s. 2 and Sch. I.

⁴Subs. by the Federal Laws (Revision and Declaration) Ordinance, 1981 (27 of 1981), s. 3 and 2nd Sch., for “Land Acquisition Act, 1870”.

10. And also for injury arising from any airway or other work. If any loss or damage is sustained by the owner or occupier of the lands lying over any such mines, the working whereof has been so prevented or restricted as aforesaid (and not being the owner, lessee or occupier of those mines), by reason of the making of any such airway or other works as aforesaid, which or any like work it would not have been necessary to make but for the working of the mines having been so prevented or restricted as aforesaid, the ¹[Provincial Government] shall pay full compensation to that owner or occupier of the surface lands for the loss or damage so sustained by him.

11. Power to officer of Provincial Government to enter and inspect the working of mines. For better ascertaining whether any mines lying under land acquired in accordance with the provisions of this Act are being worked, or have been worked, or are likely to be worked so as to damage the land or the works thereon, an officer appointed for this purpose by the ¹[Provincial Government] may, after giving twenty-four hours' notice in writing, enter into and return from any such mines or the works connected therewith; and for that purpose the officer so appointed may make use of any apparatus or machinery belonging to the owner, lessee or occupier of the mines, and use all necessary means for discovering the distance from any part of the land acquired to the parts of the mines which have been, are being or are about to be worked.

12. Penalty for refusal to allow inspection. If any owner, lessee or occupier of any such mines or works refuses to allow any officer appointed by the ¹[Provincial Government] for that purpose to enter into and inspect any such mines or works in manner aforesaid, he shall be punished with fine which may extend to two hundred rupees.

13. If mines worked contrary to provisions of this Act, Provincial Government may require means to be adopted for safety of land acquired. If it appears that any such mines have been worked contrary to the provisions of this Act, the ¹[Provincial Government] may, if it thinks fit, give notice to the owner, lessee or occupier thereof to construct such works and to adopt such means as may be necessary or proper for making safe the land acquired, and the works thereon, and preventing injury thereto; and if, after such notice, any such owner, lessee or occupier does not forthwith proceed to construct the works necessary for making safe the land acquired and the works thereon, the ¹[Provincial Government] may itself construct the works and recover the expense thereof from the owner, lessee or occupier.

14. Construction of Act when land acquired has been transferred to a local authority or Company. When a statement under section 3 has been made regarding any land, and the land has been acquired by the Government, and has been transferred to, or has vested, by operation of law, in a local authority or Company, then sections 4 to 13, both inclusive, shall be read as if for the words “the ¹[provincial Government]”, wherever they occur in those sections ²[except in section 5, sub-section (5), and section 8,] the words “the local authority or Company, as the case may be, which has acquired the land,” were substituted.

15. [Repealed.] *Rep. by the Repealing and Amending Act, 1937 (XX of 1937), s. 3 and Schedule II.*

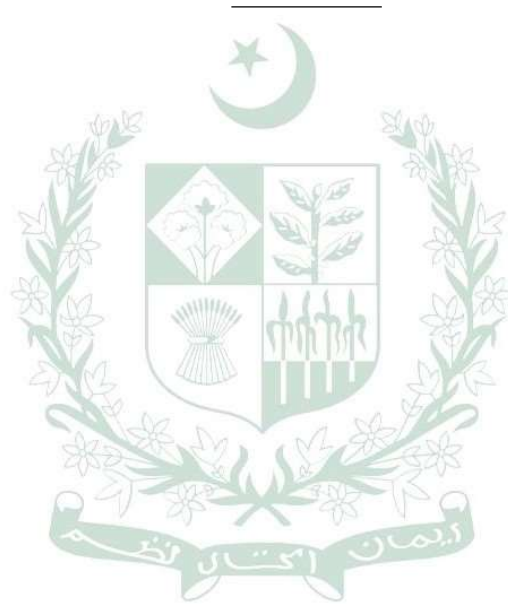
16. Definition of local authority and Company. In this Act—

¹Subs. by A. O., 1937, for “L.G.”.

²Ins. by the Devolution Act, 1920 (38 of 1920), s. 2 and Sch. I.

- (a) “local authority” means any municipal committee, district board, body of port commissioners or other authority legally entitled to, or entrusted by the Government with, the control or management of any municipal or local fund; and
- (b) “Company” means a company registered under any of the enactments relating to Companies from time to time in force in¹[Pakistan], or formed in pursuance of an Act of Parliament or by Royal Charter or Letters Patent.

17. This Act to be read with Land Acquisition Act, 1870. This Act shall, for the purposes of all enactments for the; time being in force, be read with and taken as part of the²[Land] Acquisition Act, 1894 (I of 1884)].



THE PAKISTAN CODE

Date: 05-09-2024

¹Subs. by the Central Laws (Statute Reform) Ordinance, 1960 (21 of 1960) s.3 and 2nd Sch. (with effect from the 14th October, 1955) for “the Provinces and the Capital of the Federation” which had been subs. By A.O., 1949, Arts. 3(2) and 4, for “British India”.

²Subs. By the Federal Laws (Revision and Declaration) Ordinance, 1981, (27 of 1981), s.3 and 2nd Sch., for “Land Acquisition Act, 1870”.



THE DEKKHAN AGRICULTURISTS' RELIEF ACT, 1879



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THE DEKKHAN AGRICULTURISTS' RELIEF ACT, 1879

¹ACT No. XVII OF 1879

[29th October, 1879]

An Act for the relief of Indebted Agriculturists in certain parts of the Dekkhan.

Preamble. WHEREAS it is expedient to relieve the agricultural classes in certain parts of the Dekkhan from indebtedness; It is hereby enacted as follows: —

CHAPTER I

PRELIMINARY

²**1. Short title. Commencement.** This Act may be cited as the ³Dekkhan Agriculturists' Relief Act, 1879: and it shall come into force on the first day of November, 1879.

Local extent. ⁴[This section and] sections 11, 56, 60 and 62 extend to ⁵[the whole of Pakistan]. ⁶[The rest of this Act may, from time to time, be extended wholly or in part by the Provincial Government of ⁷[West Pakistan to any part or parts of Sindh], or by the ⁸[Federal Government] to any part or parts of the ⁹[Karachi Division]].

¹⁰**[2. Construction.** In construing this Act, unless there is something repugnant in the subject or context, the following rules shall be observed, namely:—

1st.— “Agriculturist” shall be taken to mean a person who by himself or by his servants or by his tenants earns his livelihood wholly or principally by agriculture carried on within the limits of a district or part of a district to which this Act may for the time being extend, or who ordinarily engages personally in agricultural labour within those limits.

¹For Statement of Objects and Reasons, see Gazette of India, 1879, Pt. V, p.796; for Report of the Select Committee, see *ibid.*, p. 939; for Proceedings in Council relating to the Bill it was originally proposed to introduce, see *ibid.*, 1878, Supplement, p. 1028; and for Proceedings relating to the Bill which included the provisions of both this Bill and the Bill which the Local Council had introduced see *ibid.*, 1879, Supplement, pp. 595, 833, 873 and 1327. This act was rep. in the Province of Bombay by s. 85 of the Bombay Act 28 of 1939 with effect from a date to be notified.

It has also been extended to the Leased Areas of Balochistan, see the Leased Areas (Laws) Order, 1950 (G.G.O. 3 of 1950); and also applied in the Federated Areas of Balochistan, see Gazette of India, 1937, Pt. I, p. 1499.

Ss. 2, 3 and 11 (ss. 2 and 11 subject to modifications) have been applied to Balochistan under ss. 5 and 5A of the Scheduled Districts Act, 1874 (14 of 1874), see Gazette of India, 1935, Pt. II-A, p.4.

This Act has been amended in its application to the Province of Sindh by the Sindh Act No. 17 of 1975, s. 3 and 2nd Sch.

²Section 1 has been amended in its application to the Province of West Pakistan (except the Capital of the Federation) by the West Pakistan Act 16 of 1957, s. 3 (3) and 3rd Sch. (with effect from the 14th October, 1955).

³Acts 17 of 1879, 23 of 1881 and 22 of 1882 may be cited collectively as the Dekkhan Agriculturists' Relief Acts, 1879 to 1882—see s. 1 (1) of the Dekkhan Agriculturists' Relief Act, 1882 (22 of 1882). The Acts of 1879 to 1882 and Act 23 of 1886 may be cited collectively as the Dekkhan Agriculturists' Relief Act 1879 to 1886—see s.1(1) of the Dekkhan Agriculturists' Relief Act, 1886 (23 of 1886). The Acts of 1879 to 1886 and Act 6 of 1895 may be cited collectively as the Dekkhan Agriculturists' Relief Acts, 1879 to 1895—see s.1(1) of the Dekkhan Agriculturists' Relief Act, 1895 (6 of 1895). The Acts of 1879 to 1895 and Bom. Act I of 1902 may be cited collectively as the Dekkhan Agriculturists' Relief Acts, 1876 to 1902—see s. 1(1) of the Dekkhan Agriculturists' Relief Act, 1902 (Bom. 1 of 1902).

⁴These words were ins. by Dekkhan Agriculturists' Relief Act, 1881 (23 of 1881), s. 3, and are to be deemed to have always been inserted.

⁵Subs. by the Central Laws (Statute Reform) Ordinance, 1960 (21 of 1960), s. 3 and 2nd Sch. (with effect from the 14th October, 1955), for “all the Provinces and the Capital of the Federation” which had been subs. by A.O., 1949 Arts. 3(2) and 4, for “the whole of British India”.

⁶Subs. by A.O., 1949, Sch., for the original text as amended by A.O., 1937 the Dekkhan Agriculturists' Relief Act, 1886 (23 of 1886), the Dekkhan Agriculturists' Relief Act, 1895 (6 of 1895), and the Devolution Act, 1920 (38 of 1920).

⁷Subs. by Ord. 21 of 1960, s. 3 and 2nd Sch., for “Sindh to any part or parts of the province” (with effect from the 14th October, 1955).

⁸Subs. by F. A.O., 1975, Art. 2 and Table, for “Central Government”.

⁹Subs. by A.O., 1964, Art. 2 and Sch., for “Federal Territory of Karachi”, which had been subs. by the Repealing and Amending Ordinance, 1961 (1 of 1961), s. 3 and 2nd Sch., for “Capital of the Federation.”

¹⁰Subs. by Act 6 of 1895, s. 5, for the original section.

Explanations.-(a) An agriculturist who, without any intention of changing his status as such, temporarily ceases to earn his livelihood by agriculture or to engage personally in agricultural labour as aforesaid, or who is prevented from so earning his livelihood or engaging in agriculture by age or bodily infirmity or by necessary absence in the military service of ¹[Pakistan], does not thereby cease to be an agriculturist within this definition.

(b) An assignee of Government assessment or a mortgagee is not as such an agriculturist within this definition.

2nd.-In Chapters II, III, IV and VI, and in section 69, the term “agriculturist,” when used with reference to any suit or proceeding, shall include a person who, when any part of the liability which forms the subject of that suit or proceeding was incurred, was an agriculturist within the meaning of that word as then defined by law.

3rd.- An agriculturist shall be deemed to reside where he earns his livelihood by agriculture or personally engages in agricultural labour as aforesaid.

4th.-“Money” shall be deemed to include agricultural produce, implements and stock.

5th.-“Lease” shall be deemed to include a counterpart, kabuliyat, and undertaking to cultivate or occupy, and an agreement to lease.

6th.-“Standing crops” shall include crops of all sorts attached to the soil, and leaves, flowers, and fruits upon, and juice in, trees and shrubs.]

²[*7th.*-For the purposes of Chapters VIII and VIII-A and instrument or a copy of an instrument drawn up on a printed form by or under the superintendence of a village-registrar or of a sub-registrar shall be deemed to be an instrument or copy written or made by or under the superintendence of such registrar or sub-registrar. In this clause the term ‘printed form’ shall be deemed to include a form prepared by any mechanical copying press.]

³**2A.** [*Jagirdars, etc., to be deemed Subordinate Judges.*] *Rep. by the Federal Laws (Revision and Declaration) Act, 1951 (26 of 1951), s. 3 and II Schedule.*

CHAPTER II

OF THE HEARING OF CERTAIN SUITS BY SUBORDINATE JUDGES

3. Application of this Chapter. The provisions of this Chapter shall apply to—

- (a) suits for an account, ⁴[whatever be the amount or value of the subject-matter thereof,] instituted ⁵* * * by an agriculturist in the Court of a Subordinate Judge under the provisions hereinafter contained, and
- (b) suits of the descriptions next hereinafter mentioned ⁶* * *—

¹Subs. by A.O., 1961, Art. 2 and Sch., for “Her Majesty” (with effect from the 23rd March, 1956).

²Cl. 7th ins. by the Bombay Repealing and Amending Act, 1910 (Bom.1 of 1910).

³This section was ins. by the Dekkhan Agriculturists’ Relief Act, 1882 (22 of 1882) s. 4.

⁴Ins. *ibid.*, s. 5.

⁵The words “on or after the first day of November, 1879,” rep. by the Amending Act, 1895 (16 of 1895), s. 2 and Sch. I.

⁶The words “and instituted on or after the same date” rep. *ibid.* s. 2 and sch. .

(1) when such suits are heard by Subordinate Judges of the first class and the subject-matter thereof does not exceed in amount or value five hundred rupees, or

(2) when such suits are heard by Subordinate Judges of the second class and the subject matter thereof does not exceed in amount or value one hundred rupees, or

(3) when such suits are heard by Subordinate Judges of the second class and the subject-matter thereof exceeds one hundred rupees, but does not exceed five hundred rupees, in amount or value, and the parties to the suits agree that such provisions shall apply thereto.

The descriptions of suits referred to in clause (b) are the following, namely:—

- (w) suits for the recovery of money alleged to be due to the plaintiff—
on account of money lent or advanced to, or paid for, the defendant, or as the price of goods sold, or
on an account stated between the plaintiff and defendant, or on a written or unwritten engagement for the payment of money not hereinbefore provided for
- (x) suits for recovery of money due on contracts other than the above and suits for rent or for moveable property, or for the value of such property, or for damages; and
- (y) suits for foreclosure or for the possession of mortgaged property, or for sale of such property, or for foreclosure ¹[and] sale, when the defendant, or anyone of the defendants, ²* * * is an agriculturist; and
- (z) suits for the redemption of mortgaged property when the plaintiff, or, where there are several plaintiffs, any one of the plaintiffs, is an agriculturist.

4. Certain suits to be instituted in Courts of first class Subordinate Judges. Where a Subordinate Judge of the first class and a Subordinate Judge of the second class have ordinary jurisdiction in the same local area, every suit referred to in section 3, clause (b), and instituted in such local area, shall, if the amount or value of the subject-matter of such suits exceeds one hundred rupees and does not exceed five hundred rupees, be instituted in the Court of the Subordinate Judge of the first class.

5. Subordinate Judges not to act as Judges of Small Cause Courts. Notwithstanding anything contained in the ³[Sindh Civil Courts Act (XIV of 1869)], section 28, no Subordinate Judge shall be invested with the jurisdiction of a Judge of a Court of Small Causes ⁴* * *.

¹Subs. by the Dekkhan Agriculturists' Relief Act, 1886 (23 of 1886), s. 5 for "or".

²The words "not being merely a surety for the principal debtor" rep. by the Dekkhan Agriculturists' Relief Act, 1881 (23 of 1881), s. 5.

³Subs. by the Federal Laws (Revision and Declaration) Act, 1951 (26 of 1951), s. 4 and III Sch., for "Bombay, Civil Courts Act, 1869".

⁴The words "and any such jurisdiction heretofore conferred on any Subordinate Judge shall be deemed, except as regards suits instituted before the said first day of November, 1879, to have been withdrawn" rep. by the Amending Act, 1895 (16 of 1895), s. 2 and Sch. I.

6. Jurisdiction of Subordinate Judge and Small Cause Court. The ¹[Provincial Government] may, from time to time, by notification in the ²[official Gazette], direct that any class of suits which a Subordinate Judge would be precluded from hearing by section 12 of ³Act XI of 1865 (*to consolidate and amend the law relating to Courts of Small Causes beyond the local limits of the ordinary original civil jurisdiction of the High Courts of Judicature*), shall be heard and determined by him and not otherwise, and may, by a like notification, cancel any such direction.

7. Summons to be for final disposal of suit. In every case in which it seems to the Court possible to dispose of a suit at the first hearing, the summons shall be for the final disposal of the suit.

Court to examine defendant as witness. In every suit the Court shall examine the defendant as a witness unless, for reasons to be recorded by it in writing, it deems it ⁴[clearly] unnecessary so to do.

⁴[*Explanation.* The compulsory examination of the defendant shall not be dispensed with merely by reason of the fact that the defendant has filed a written statement.]

8. [Written statements.] *Rep. by the Dekkhan Agriculturists' Relief Act, 1895 (VI of 1895), s. 3.*

9. [Record of evidence.] *Rep. ibid.*

10. No appeal to lie. No appeal shall lie from any decree or order passed in any suit to which this Chapter applies.

CHAPTER III

OF SUITS AND OTHER PROCEEDINGS TO WHICH AGRICULTURISTS ARE PARTIES.

⁵[**10A. Power of Court to determine nature of transactions and to admit evidence of an oral agreement or statement.** Whenever it is alleged at any stage of any suit or proceeding to which an agriculturist is a party that any transaction in issue entered into by such agriculturist or the person, if any, through whom he claims was a transaction of such a nature that the rights and liabilities of the parties thereunder are triable wholly or in part under this Chapter, the Court shall, notwithstanding anything contained in section 92 of the Evidence Act, 1872 (I of 1872), ⁶[or in section 49 of the Registration Act, 1908 (XVI of 1908)] or in any other law for the time being in force, have power to inquire into and determine the real nature of such transaction and decide such suit or proceeding in accordance with such determination and shall be at liberty, notwithstanding anything contained in any law as aforesaid, to admit evidence of any oral agreement or statement ⁷[or unregistered documents] with a view to such determination and decision:

Provided that such agriculturist or the person, if any, through whom he claims was an agriculturist at the time of such transaction:

Provided further that nothing in this section shall be deemed to apply to any suit to which a *bona fide* transferee for value without notice of the real nature of such transaction or his representative is a party where such transferee or representative holds under a registered deed executed more than twelve years before the institution of such suit.

¹ Subs. by A. O., 1937, for "L.G.".

² Subs. *ibid.*, for "local Gazette".

³ See now s. 16 of the Provincial Small Cause Courts Act, 1887 (9 of 1887).

⁴ Ins. by the Dekkhan Agriculturists' Relief Act, 1895 (6 of 1895), s. 6.

⁵ Ins. by the Dekkhan Agriculturists' Relief (Amdt.) Act, 1907 (Bom. 2 of 1907), s. 2.

⁶ Ins. by the Dekkhan Agriculturists' Relief (Amdt.) Act, 1935 (Bom. 5 of 1935), s. 2.

⁷ Ins. by the Dekkhan Agriculturists' Relief (Amdt.) Act, 1935 (Bom. 5 of 1935), s. 2.

Illustrations

- (a) A landlord sues for possession of land leased by him to an agriculturist. The defendant alleges that he mortgaged the land with possession to the lessor who is entitled to its possession only as such mortgagee and not as owner, and asks that he may be allowed to redeem the mortgage without being ejected. The Court may admit evidence on this allegation, and, if satisfied that it is correct, may decline to eject the defendant as tenant, and allow the suit to be converted into one for redemption of the mortgaged property.
- (b) An agriculturist sues to redeem property alleged to have been mortgaged by a deed in the form of a lease. The Court may admit evidence of the intention of the parties outside the deed in order to determine whether the transaction was a mortgage or a lease, and if satisfied that the transaction was a mortgage may enforce the deed as a mortgage-deed.
- (c) A money-lender sues to enforce a sale-deed entered into by an agriculturist. It is alleged that there was a contemporaneous oral agreement that the transaction should be deemed to be a mortgage. The Court may admit evidence of such oral agreement, and if satisfied of the existence of the agreement may decline to enforce the deed as a sale-deed.
- (d) An agriculturist sues to redeem property alleged to have been mortgaged by a deed in the form of a sale. The Court may admit evidence of the intention of the parties outside the deed in order to determine whether the transaction was a mortgage or a sale, and if satisfied that the transaction was a mortgage may enforce the deed as a mortgage-deed.]

11. Agriculturists to be sued where they reside. Every suit of the description mentioned in section 3, clause (w), may, if the defendant, or, when there are several defendants, one only of such defendants, is an agriculturist, be instituted and tried in a Court within the local limits of whose Jurisdiction such defendant resides, and not elsewhere.

Every such suit in which there are several defendants who are agriculturists may be instituted and tried in a Court within the local limits of whose jurisdiction any one of such defendants resides, and not elsewhere.

Nothing herein contained shall affect sections 22 to 25 (both inclusive) of the ¹Code of Civil Procedure.

12. History of transactions with agriculturist-debtor to be investigated. In any suit of the description mentioned in section 3, clause (w), in which the defendant or anyone of the defendants ^{2*} * * is an agriculturist, and in any suit of the descriptions mentioned in section 3, clause (y) or clause (z).

¹ See now the Code of Civil Procedure, 1908 (Act 5 1908).

² The words "not being merely a surety of the principal debtor" rep. by the Dekkhan Agriculturists' Relief Act, 1881 (23 of 1881), s. 5.

¹[the Court, if the amount of the creditor's claim is disputed, shall examine both the plaintiff and the defendant as witnesses, unless, for reasons to be recorded by it in writing, it deems it unnecessary so to do, and shall inquire] into the history and merits of the case, from the commencement of the transactions between the parties and the persons (if any) through whom they claim, out of which the suit has arisen, first, with a view to ascertaining whether there is any defence to the suit on the ground of fraud, mistake, accident, undue influence or otherwise, and, secondly, with a view to taking an account between such parties in manner hereinafter provided.

When the amount of the claim is admitted and the Court for reasons to be recorded by it in writing believes that such admission is true and is made by the debtor with a full knowledge of his legal rights as against the creditor, the Court shall not be bound so to inquire, but may do so if it thinks fit.

In other cases in which the amount of the claim is admitted, the Court shall be bound to inquire as aforesaid.

Section 9, clause first, of Bombay Regulation V of 1827 is repealed so far as regards any suit to which this section applies.

Nothing herein contained shall affect the right of the parties to require that any matter in difference between them be referred to arbitration.

13. Mode of taking account. When the Court inquires into the history and merits of a case under section 12, it shall—

notwithstanding any agreement between the parties or the persons (if any) through whom they claim, as to allowing compound interest or setting-off the profits of mortgaged property without an account in lieu of interest, or otherwise determining the manner of taking the account,

and notwithstanding any statement or settlement of account, or any contract purporting to close previous dealings and create a new obligation,

open the account between the parties from the commencement of the transactions and take that account according to the following rules (that is to say):

- (a) separate accounts of principal and interest shall be taken:
- (b) in the account of principal there shall be debited to the debtor such money as may from time to time have been actually received by him or on his account from the creditor, and the price of goods, if any, sold to him by the creditor, as part of the transactions:
- ²[(c) in the account of principal there shall not be debited to the debtor any sum in excess of a sum due or to accrue due under a decree which the debtor may have agreed directly or indirectly to pay in pursuance of any agreement relating to the satisfaction of the said decree:]

¹Subs. by the Dekkhan Agriculturists' Relief Act, 1886 (23 of 1886), s. 6, "the Court shall, if the amount of the creditor's claim is disputed, inquire".

²Subs. by the Dekkhan Agriculturists' Relief (Amdt.) Act, 1932 (Bom. 14 of 1932). s. 2, for original cl. (c).

- (d) in the account of principal there shall not be debited to the debtor any accumulated interest which has been converted into principal at any statement or settlement of account or by any contract made in the course of the transactions, unless the Court, for, reasons to be recorded by it in writing, deems such debit to be reasonable:
- (e) in the account of interest there shall be debited to the debtor, monthly, simple interest on the balance of principal for the time being outstanding, at the rate allowed by the Court as hereinafter provided:
- (f) all money paid by or on account of the debtor to the creditor or on his account, and all profits, service or other advantages of every description, received by the creditor in the course of the transactions (estimated, if necessary, at such money-value as the Court in its discretion, or with the aid of arbitrators appointed by it, may determine), shall be credited first in the account of interest; and when any payment is more than sufficient to discharge the balance of interest due at the time it is made, the residue of such payment shall be credited to the debtor in the account of principal:
- (g) the accounts of principal and interest shall be made up to the date of instituting the suit, and the aggregate of the balances (if any) appearing due on both such accounts against the debtor on that date shall be deemed to be the amount due at that date, except when the balance appearing due on the interest-account exceed that appearing due on the principal-account, in which case double the latter balance shall be deemed to be the amount then due.

¹[13A. In certain cases rent may be charged in lieu of profits. Where the mortgaged property is in the possession of the mortgagee or his tenants other than the mortgagor, and the Court is unable to determine what profits have been actually received, it may fix a fair rent for such property and charge to the mortgagee such rent as profits for the purpose of section 13 :

Provided that, if it be proved that in any year there was an entire or serious failure of the crops, an abatement of the whole or part of such rent may be allowed for the year.]

14. [Interest to be allowed.] Rep. by the Dekkhan Agriculturists' Relief Act, 1895 (VI of 1895), s. 3.

15. [Reference to arbitration in certain cases.] Rep., *ibid.*

²[15A. Mortgagor entitled to decree for redemption through time fixed by mortgage has

not arrived or debt has not been paid. In a suit of the description mentioned in section 3, clause (z), the Court shall not refuse to pass a decree for redemption merely on the ground that the time fixed for the payment of the principal of the mortgage-money has not arrived, or on the ground that the mortgage-debt has not been completely discharged, or on both.]

¹ Section 13A was ins. by the Dekkhan Agriculturists' Relief Act, 1895 (6 of 1895), s. 7.

²Ss. 15A and 15B ins. by the Dekkhan Agriculturists' Relief Act, 1882 (22 of 1882), s. 6.

¹[15AA. Power of Court to name some future date for payment by the mortgagor. So far as it may be consistent with the provisions of this Act every decree for redemption or foreclosure of any mortgage, and every decree or order for the sale of any mortgaged property made at the instance of a mortgagee thereof, shall name such future day, not being less than six months after the date of such decree, as the Court may think reasonable for the payment by the mortgagor of the money payable under the decree, and no such foreclosure shall be made absolute nor shall any such sale take place before the day so named.]

²[15B. Power to order payment by instalments in case of decree for redemption, foreclosure or sale.-(1) The Court may in its discretion, in passing a decree for redemption, foreclosure or sale in any suit of the descriptions mentioned in section 3, clause (y) or clause (z), or in the course of any proceedings under a decree for redemption, foreclosure or sale passed in any such suit, whether before or after this Act comes into force, direct that any amount payable by the mortgagor under that decree shall be payable in such instalments, on such dates and on such terms as to the payment of interest, and, where the mortgagee is in possession, as to the appropriation of the profits and accounting therefor, as it thinks fit.

(2) If a sum payable under any such direction is not paid when due, the Court shall, except for reasons to be recorded by it in writing, instead of making an order for the sale of the entire property mortgaged or for foreclosure, order the sale of such portion only of the property as it may think necessary for the realisation of that sum.]

³[(3) Power to continue the mortgagee in possession. In passing a decree for redemption or foreclosure in any such suit as aforesaid, the Court may direct that the amount payable by the mortgagor shall be discharged by continuing the mortgagee in possession for such further period as will enable him to recover his principal with reasonable interest, and that on the expiry of such period the property mortgaged shall be restored to the mortgagor.

(4) When the amount payable to a mortgagee in possession has been determined in any such suit as aforesaid, the Court may in its discretion, instead of making an order for payment thereof, direct that the mortgagee be continued in possession for such period (to be specified by the Court) as will, in the opinion of the Court, be sufficient to enable him to recover from the profits the amount payable by the mortgagor together with reasonable interest, and that on the expiry of such period the property mortgaged shall be restored to the mortgagor.]

⁴[15C. Power to order payment by instalments in suits for possession of mortgaged property.-(1) The Court may, if it thinks fit, in any suit for the possession of mortgaged property under section 3, clause (y), instead of passing a decree for possession of that property, pass a decree directing that the amount payable by the mortgagor shall be payable in such instalments, on such dates and on such terms as to the payment of interest, and as to the appropriation of the profits and accounting therefor, as it thinks fit.

(2) If a sum payable under any such direction is not paid when due, the Court may, if it thinks fit, instead of making any other order which it is empowered to make for the realisation of that sum make an order directing that the mortgagee be put in possession of the whole or any portion of the property mortgaged.

¹ Section 15AA, ins. by the Dekkhan Agriculturists' Relief Act, 1895 (6 of 1895), s. 8.

² Ss. 15A and 15B ins. by the Dekkhan Agriculturists' Relief Act, 1882 (22 of 1882), s. 6.

³ Sub-sections (3) and (4) of section 15B, ins. *ibid.*, s. 9.

⁴ Ss. 15C and 15D, ins. by the Dekkhan Agriculturists' Relief Act, 1882 (22 of 1882), s. 6.

15D. Mortgagor may sue for account.—(1) Any agriculturist whose property is mortgaged may sue for an account of the amount of principal and interest remaining unpaid on the mortgage and for a decree declaring that amount.

(2) When any such suit is brought, the amount (if any) remaining unpaid shall be determined under the same rules as would be applicable under this Act if the mortgagee had sued for the recovery of the debt.

(3) At any time before the decree in the suit is signed, the plaintiff may apply to the Court to pass a decree for the redemption of the mortgage, or the mortgagee, if he would then have been entitled to sue for foreclosure or sale, may apply to the Court to pass a decree for foreclosure or sale (as the case may be), instead of a decree merely declaring the amount remaining unpaid, and the Court may, if it thinks fit, grant the application.

(4) The provisions of section 15B shall apply to any decree passed under sub-section (3).]

16. Agriculturist-debtors may sue for accounts. Any agriculturist may sue for an account of money lent or advanced to or paid for him by a creditor, or due by him to the creditor as the price of goods sold, or on a written or unwritten engagement for the payment of money, and of money paid by him to the creditor, and for a decree declaring the amount, if any, still payable by him to the creditor.

Amount of debts in such cases to be determined according to foregoing provisions. When any such suit is brought, the amount (if any) payable by the plaintiff shall be determined under the same rules as would be applicable under this Act if the creditor had sued him for recovery of the debt.

17. Decree under section 16 may provide for payment by instalments. Execution of decrees under this section. A decree passed under section 16 may, besides declaring the amount due, direct that such amount shall be paid by installments, with or without interest; and, when any such decree so directs, the plaintiff may pay the amount of such decree, or the amount of each installment fixed by such decree, as it falls due, into Court, in default whereof execution of the decree may be enforced by the defendant in the same manner as if he had obtained a decree, in a suit to recover the debt.

18. Payment into Court in cases under section 16. The plaintiff in any suit instituted under section 16 may at any stage of such suit deposit in Court such sum of money as he considers a satisfaction in full of the defendant's claim against him.

Notice of the deposit shall be given by the Court to the defendant, and the amount of the deposit shall (unless the Court otherwise directs) be paid to the defendant on his application.

No interest shall be allowed to the defendant on any sum so deposited from the date of the receipt of such notice, whether the sum deposited be in full of the claim or fall short thereof.

19.[*Power to discharge judgement-debtor. Power to direct institution of insolvency proceedings.*] *Rep. by the Dekkhan Agriculturists Relief Act, 1895 (VI of 1895), s. 3.*

20. Power to fix instalments in execution. The Court may at any time direct that the amount of any decree passed, whether before or after this Act comes into force, against an agriculturist, or the portion of the same which it directs under section 19 to be paid, shall be paid by instalments with or without interest.

21. Arrest and imprisonment in execution of decree for money abolished. No agriculturist shall be arrested or imprisoned in execution of a decree for money ¹[passed whether before or after this Act comes into force].

22. Immoveable property exempted from attachment and sale unless specifically pledged. ²[Immoveable property belonging to an agriculturist ³* * *shall not be attached or sold] in execution of any decree or order ⁴[passed whether before or after this Act comes into force], unless it has been specifically mortgaged for the repayment of the debt to which such decree or order relates, and the security still subsists. ⁵[For the purposes of any such attachment or sale as aforesaid, standing crops shall be deemed to be moveable property].

But the Court, ⁴[on application or of its own motion], may, when passing a decree against an agriculturist or ⁶[in the course of any proceedings under a decree against an agriculturist passed whether before or after this Act comes into force], direct the Collector to take possession, for any period not exceeding seven years, of any such property of the judgment-debtor to the possession of which he is entitled, and which, in the opinion of the Collector, is not required for his support and the support of the members of his family dependent on him, and the Collector shall thereupon take possession of such property and deal with the same for the benefit of the decree-holder in manner provided by section 29.

The provisions of section 31 shall, *mutatis mutandis*, apply to any property so dealt with.

⁷**[22A. Power of Collector to set aside sale.]**—(1) When any immoveable property belonging to an agriculturist has been sold by public auction under the provisions of section 325 of the ⁸Code of Civil Procedure (XIV of 1882), the sale may within thirty days from the date of the auction be set aside by the Collector, if he considers the price bid by the purchaser to be inadequate.

(2) When the sale is so set aside the purchaser shall be entitled to receive back his deposit or his purchase-money, as the case may be, and the Collector may re-sell the property by public auction or private contract, as he thinks fit. Every such re-sale shall be deemed to be a sale under the provisions of section 325 of the ⁸Code of Civil Procedure (XIV of 1882).]

23. Chapter not to apply to Village Munsifs' Courts. No provision of this Chapter shall apply to the proceedings in the Courts of Village munsifs unless such provision has been specially extended thereto under the power hereinafter conferred.

⁹CHAPTER IV

THE PAKISTAN CODE OF INSOLVENCY

24. Subordinate Judges to have jurisdiction in agriculturists' cases. Every Subordinate Judge shall have the powers conferred by sections 344 to 359 (both inclusive) of the Code of Civil Procedure, as modified by the provisions next hereinafter contained, for the purpose of dealing with applications under the ¹⁰Code of Civil Procedure (X of 1877) or under this Act to have agriculturists

¹ Ins. by the Dekkhan Agriculturists' Relief Act, 1882 (22 of 1882), s. 8.

² Subs. by the Dekkhan Agriculturists' Relief Act, 1886 (23 of 1886), s. 7, for "No Agriculturist's immoveable property shall be attached or sold".

³ The words "other than his standing crops" rep. by the Dekkhan Agriculturists' Relief Act, 1895 (6 of 1895), s. 10.

⁴ Ins. by Act 22 of 1882, s. 9.

⁵ Ins. by Act 6 of 1895, s. 10.

⁶ Subs. by Act 22 of 1882, s. 9, for "or at any subsequent time".

⁷ S. 22A ins. by the Dekkhan Agriculturists' Relief (Amdt.) Act, 1907 (Bom. 2 of 1907), s. 3.

⁸ See now the Code of Civil Procedure, 1908 (5 of 1908), Sch. III.

⁹ The Provincial Insolvency Act, 1920 (5 of 1920), does not apply to cases to which this Chapter is applicable; see section 82 of that Act.

¹⁰ Rep. by the Code of Civil Procedure (14 of 1882). For corresponding provisions, see Act 5 of 1920.

residing within the local limits of his ordinary jurisdiction declared insolvent and proceedings, taken under orders passed under the second clause of section 19; and, except as provided in Chapter VII of this Act, no such application or proceeding shall be dealt with by any other Court.

25. Agriculturists may apply for adjudication in cases not provided for by Code. Any agriculturist whose debts (if any) amount to fifty rupees or upwards may apply to any Subordinate Judge within the local limits of whose ordinary jurisdiction he resides to be declared an insolvent, though he has not been arrested or imprisoned, and though no order of attachment has issued against his property, in execution of a decree.

26. Modification of section 351 of the Code. Notwithstanding anything contained in section 351 of the ¹Code of Civil Procedure (X of 1877), the Court shall declare an agriculturist an insolvent if it is satisfied that he is in insolvent circumstances, and that the application to have him declared an insolvent has been properly made under section 344 of the said ¹Code or section 25 of this Act.

27. Receiver. No person other than the nazir of the Court shall be appointed as receiver, and no receiver shall be entitled to commission.

28. Proof of debts. In determining under section 352 of the said ¹Code the amount of any claim of the nature referred to in section 12 of this Act due by an insolvent agriculturist, the Court shall proceed in the manner prescribed by sections 12 to 15 of this Act, both inclusive.

29. Immoveable property not to vest in receiver, but may be managed for benefit of creditors. No immoveable property of the insolvent shall vest in the receiver; but the Court, ²[on application or of its own motion,] may direct the Collector to take into his possession, for any period not exceeding seven years from the date on which the receiver has been appointed, any immoveable property to the possession of which the insolvent is entitled, and which, in the opinion of the Collector, is not required for the support of the insolvent and the members of his family dependent on him, and, subject to any rules the ³[Provincial Government] may from time to time make in this behalf, to manage the same for the benefit of the creditors by letting it on lease or otherwise:

Provided that, if the insolvent or his representative in interest at any time pays into Court the balance of the scheduled debts then unpaid, he shall, subject to any rights created in favour of other persons by the Collector, be entitled to recover possession of such property.

A Collector managing property under this section shall during the management have all the powers which the owner might as such have legally exercised, and shall receive and recover all rents and profits of such property, and for the purpose of recovering such rents and profits shall have, in addition to any powers possessed by an owner, all powers possessed by a Collector for securing and recovering the land-revenue due to Government except the powers mentioned in the Bombay Land-revenue Code, 1879 (Bomb. V of 1879), section 150, clauses (b), (d) and (e).

Nothing in this section shall authorise the Court to direct the Collector to take into his possession any houses or other buildings belonging to and occupied by an agriculturist.

¹Rep. by the Code of Civil Procedure (14 of 1882). For corresponding provisions, see the Provincial Insolvency Act, 1920 (5 of 1920).

²Ins. by the Dekkhan Agriculturists' Relief Act 1882 (22 of 1882), s. 10.

³Subs. by A. O., 1937, for "L. G."

30. Secured debts. When any scheduled debt is secured by a mortgage of any portion of the insolvent's immovable property, the Court, ¹[on application or of its own motion], may direct the Collector, if he can obtain a premium equal to the amount of such debt by letting such property for a term not exceeding twenty years, to let such property, and if he cannot so obtain such premium, to sell such property under section 325 of the ²Code of Civil Procedure (X of 1877).

Where property is let under this section the premium shall be applied to the payment of the debt, and the rent, if any, shall for a period of seven years from the date of such letting be paid to the receiver and thereafter to the insolvent or his representative in interest.

When property is sold under this section, the sale-proceeds shall be applied, first, to the payment of the debt, and the balance, if any, shall be paid to the receiver.

31. Insolvent incompetent to sell etc., property dealt with under sections 29 and 30. So long as any management under section 29 or letting under section 30 continues, the insolvent and his representative in interest shall be incompetent to mortgage, charge, lease or alienate the property managed or let, or any part thereof.

32. Scheduled debts discharged. When the balance available for distribution among the scheduled creditors under ³section 356 of the said Code has been distributed, the claims of such creditors shall be deemed to have been discharged, except as regards the right to share in the profits of any property managed by the Collector under section 29, or let by him under section 30.

33. Appeals barred. No appeal shall lie from any order passed under this Chapter except orders passed in exercise of the power conferred by section 359 of the ⁴Code of Civil Procedure (X of 1877).

CHAPTER V

OF VILLAGE-MUNSIFS

34. Appointment of Village-munsifs. The ⁵[Provincial Government] may, from time to time, appoint any patel of a village or any other person possessing local influence in a village to be a Village-munsif for such village or for such village and for any other villages the sites of which are situate in the same district not more than two miles from the site of such village, and may cancel any such appointment.

35. Suits triable by them. Every Village-munsif so appointed shall take cognizance of suits of the description mentioned in section 3, ⁶[clauses (w) and

(x)], when the subject-matter thereof does not exceed ⁷[twenty-five] rupees in amount or value, and all the defendants at the time of the commencement of the suit actually and voluntarily reside or carry on business or personally work for gain within the local area for which such Village-munsif is appointed.

¹Ins. by the Dekkhan Agriculturists' Relief Act, 1882 (22 of 1882), s. 10.

²See now the Code of Civil Procedure, 1908 (5 of 1908), Sch. III, para. 9.

³See now the Provincial Insolvency Act, 1920 (5 of 1920), s. 61(5).

⁴Rep. by the Code of Civil Procedure (14 of 1882).

⁵Subs. by A.O., 1937, for "L.G."

⁶Subs. by the Dekkhan Agriculturists' Relief (Amdt.) Act, 1927 (Bom. 7 of 1927), s. 2, for "clause (w)".

⁷Subs. by the Dekkhan Agriculturists' Relief (Amdt.) Act, 1927 (Bom. 7 of 1927) s. 2, for "ten".

Jurisdiction of other Courts excluded. Notwithstanding anything hereinbefore contained, a suit cognizable by a Village-munsif shall not be heard by any other Court:

Proviso. Provided that the District Judge may, from time to time, transfer any suit instituted before a Village-munsif to his own Court or any other Civil Court in the district for trial:

Provided also that no Village-munsif shall try any suit to or in which he is a party or is personally interested, or shall adjudicate upon any proceeding connected with or arising out of such suit.

36. District Judge's power of revision. The District Judge may, on a petition being presented within thirty days from the date of any decree or order of a Village-munsif by any party deeming himself aggrieved by such decree or order, set aside such decree or order on the ground of corruption, gross partiality or misconduct of the Village-munsif ¹[or on the ground that the Village-munsif has exercised a jurisdiction not vested in him by law] and pass such other decree or order as he thinks fit.

Except as provided in this Act and in section 622 of the ²Code of Civil Procedure (X of 1877), every decree and order of a Village-munsif shall be final.

37. Power of Provincial Government to make rules. The ³[Provincial Government] may, from time to time, by notification in the official Gazette, make rules consistent with this Act for regulating the procedure of Village-munsifs and for conferring on them or any of them all or any of the powers for the trial of suits or the execution of decrees exercised by a Civil Court under the ³Code of Civil Procedure (X of 1877) or any other enactment for the time being in force.

CHAPTER VI

OF CONCILIATION

38. Appointment of Conciliators. The ³[Provincial Government] may, from time to time, appoint any person other than an officer of Police to be a Conciliator and may cancel any such appointment.

Every Conciliator appointed under this section shall be appointed only for a term not exceeding three years, but may, on the expiration of the period for which he has been appointed, be again appointed for a further term not exceeding three years.

Every Conciliator so appointed shall exercise his functions under this Act in respect of matters affecting agriculturists residing within such local area as the ³[Provincial Government] may, from time to time, prescribe.

[The expression "officer of Police" in this section shall not be deemed to include a Police patel appointed under Bombay Act No. VIII of 1867 (*for the Regulation of the Village-police in the Presidency of Bombay*).]

¹Ins. by the Dekkhan Agriculturists' Relief Act, 1895 (6 of 1895), s. 11.

²See now the Code of Civil Procedure, 1908 (Act 5 of 1908), s. 115.

³Subs. by A. O., 1937, for "L. G."

39. Matters which may be brought before Conciliator. When any dispute arises as to, or there is a prospect of litigation regarding, any matter within the cognizance of a Civil Court between two or more parties one of whom is an agriculturist residing within any local area for which a Conciliator has been appointed, or when application for execution of any decree in any suit to which any such agriculturist is a party, and which was passed before the date on which this Act comes into force, is contemplated, any of the parties may apply to such Conciliator to effect an amicable settlement between them.

40. Procedure thereupon. If the application be made by one of the parties only, the Conciliator shall take down, or cause to be taken down, in writing a concise statement of the applicant's case, and shall thereupon, by summons or by such other means as he deems fit, invite the person against whom such application is made to attend before him at a time and place to be fixed for this purpose, and shall direct the applicant also to be present at such time and place.

Day for attendance may from time to time be postponed. If such person fails to appear at the time first fixed, the Conciliator may, if he thinks fit, from time to time extend the period for his appearance.

²[A Conciliator empowered by the ¹[Provincial Government] in this behalf may, instead of inviting, direct the person against whom the application is made to attend at the time and place either first or subsequently fixed.

If an applicant, or a person against whom an application is made, fails to be present or attend at the time and place specified in a direction proceeding from a Conciliator under this section, he shall be deemed to have committed an offence under section 174 of the Pakistan Penal Code (XLV of 1860).]

41. When all parties appear, Conciliator to endeavour to reconcile them. Whenever all the parties are present, the Conciliator shall call upon each in turn to explain his case regarding the matter in question, and shall use his best endeavours to induce them to agree to an amicable settlement or to submit such matter to arbitration.

42. Conciliator to hear statements of witnesses etc. The Conciliator shall hear but shall not record the statement of any witness, and shall peruse any book of account or other document produced by the parties, or so much thereof as may be necessary, and if any party or witness consents in writing to affirm any statement upon oath in any form not repugnant to justice or decency and not purporting to affect any third person, shall provide for such oath being duly taken in the presence of all the parties.

43. Any agreement arrived at to be reduced to writing. If on the day on which the case is first heard by the Conciliator, or any subsequent day to which he may adjourn the hearing, the parties come to any agreement, either finally disposing of the matter or for referring it to arbitration, such agreement shall be forthwith reduced to writing, and shall be read and explained to the parties, and shall be signed or otherwise authenticated by the Conciliator and the parties respectively.

Explanation.-A Conciliator may be appointed arbitrator under this section.

¹Subs. by A.O., 1937, for "L.G.".

²Ins. by the Dekkhan Agriculturists' Relief Act, 1881 (23 of 1881), s. 7

¹[**44. Procedure when agreement finally disposes of case and in other circumstances.**—(1) When the agreement is one finally disposing of the matter, the Conciliator shall forward the same in original to the Court of the Subordinate Judge of lowest grade having jurisdiction in the place where the agriculturist who is a party thereto resides, and shall at the same time deliver to each of the parties a written notice to show cause before such Judge, within one month from the date of such delivery, why such agreement ought not to be filed in such Court.

(2) The Court which receives the agreement shall in all cases scrutinise the same, and if it thinks that the agreement is a legal and equitable one finally disposing of the matter, and that it has not been made in fraud of the stamp or registration laws, it shall, after the expiry of the said period of one month, unless cause has been shown as aforesaid, order such agreement to be filed; and it shall then take effect as if it were a decree of the said Court passed on the day on which it is ordered to be filed and from which no appeal lies.

(3) If the said Court thinks that the agreement is not a legal or equitable one, or that it does not finally dispose of the matter, or that it has been made in fraud of the stamp or registration laws, it shall of its own motion issue process for the attendance of the parties, and if after such inquiry as may be deemed necessary the Court finds that such agreement is a legal and equitable one finally disposing of the matter, and that it has not been made in fraud of the stamp or registration laws, it shall order such agreement to be filed, and it shall then take effect as if it were a decree of the said Court passed on the day on which it is ordered to be filed, and from which no appeal lies.

(4) If on the other hand, the said Court finds that the agreement does not constitute a legal or equitable agreement, or that it does not finally dispose of the matter, or that it has been made in fraud of the stamp or registration laws, it shall return the said agreement to the Conciliator, and such Conciliator shall thereupon be bound to furnish on demand to the parties or any one of them a certificate under section 46.

(5) The Court may in any case, for reasons to be recorded by it in writing, from time to time extend the period of one month allowed for showing cause under this section.]

45. Procedure where agreement is for reference to arbitration. When the agreement is one for referring the matter to arbitration, the Conciliator shall forward it to the Court having jurisdiction in the matter, and such Court shall cause it to be filed and proceed thereon in manner provided by sections 523 and 524 of the ²of Civil Procedure (X of 1877).

46. Certificate to be given to applicant if conciliation fails. If the person against whom any application is made before a Conciliator cannot after reasonable search be found or if he refuses or neglects after a reasonable period has been allowed for his appearance, to appear before the Conciliator, or if he appears but the endeavour to induce the parties to agree to an amicable settlement or to submit the matter in question to arbitration fails, the Conciliator shall, on demand, give to the applicant, or when there are several applicants to each applicant, a certificate under his hand to that effect.

¹Subs. by the Dekkhan Agriculturists' Relief Act, 1895 (6 of 1895), s. 12, for the original section.

²See now the Code of Civil Procedure, 1908 (Act 5 of 1908), Sch. II, rules 17 and 19.

47. Suit, or application for execution, not to be entertained by Civil Court unless such certificate is produced. No suit, and no application for execution of a decree passed before the date on which this Act comes into force, to which any agriculturist residing within any local area for which a Conciliator has been appointed is a party, shall be entertained by any Civil Court unless the plaintiff produces ¹[a certificate in reference thereto obtained by him under section 46 within the year immediately preceding.]

²[*Explanation.*—The expression “Civil Court” in this section does not include a Mamlatdar’s Court under Bombay Act No. III of 1876 ³(to consolidate and amend the law relating to the powers and procedure of Mamlatdar’s Courts).]

⁴**48. Allowance to be made in period of limitation.** In computing the period of limitation prescribed for any such suit or application the time intervening between the application made by the plaintiff under section 39 and the grant of the certificate under section 46 shall be excluded.

5* * * * *

⁶**48A.** [*Repealed.*]

49. Provincial Government to make rules. The ⁷[Provincial Government] may from time to time make rules—

- (a) regulating the procedure before Conciliators in matters not provided for by this Act;
- (b) fixing the charges to be made by Conciliators for anything done by them under this Chapter ; and
- (c) determining what record and accounts shall be kept by Conciliators, and what returns shall be framed and furnished by them.

CHAPTER VII

SUPERINTENDENCE AND REVISION

50. District Judge to inspect, etc. The District Judge shall inspect, supervise and control the proceedings, under ⁸[Chapter II, Chapter IV and Chapter VI] of this Act, of all Subordinate Judges and the proceedings of all Village munsifs and Conciliators.

⁹**[51. District Judge may withdraw case from Conciliator or Subordinate Judge.** The District Judge may—

¹Subs. by the Dekkhan Agriculturists’ Relief Act, 1882 (22 of 1882), s. 13, for “such certificate as aforesaid in reference thereto”.

²Ins. by the Dekkhan Agriculturists’ Relief Act, 1881 (23 of 1881), s. 9.

³See now the Mamlatdars Courts Act, 1906 (Bom. 2 of 1906).

⁴Subs. by Act 23 of 1881, s. 10, for the original section.

⁵The second paragraph was rep. by the Amending Act, 1891 (12 of 1891).

⁶S. 48A, which was ins. by the Bombay Repealing and Amending Act, 1910 (Bom. 1 of 1910), was rep. by the Dekkhan Agriculturists’ Relief (Amdt) Act, 1912 (Bom. 1 of 1912), s. 3.

⁷Subs. by A.O., 1937, for “L. G”.

⁸Subs. by the Dekkhan Agriculturists’ Relief Act, 1882 (22 of 1882), s. 14, for “Chapter II and Chapter IV”.

⁹Subs. by the Dekkhan Agriculturists’ Relief Act, 1881 (23 of 1881), s. 11, for the original section.

- (a) transfer any application pending before a Conciliator to the file of any other Conciliator;
- (b) ¹[transfer from the Court of one Subordinate Judge to another any suit or any agreement pending before a Subordinate Judge under section 44 of this Act; or] transfer to his own file any suit or other matter pending before the Court of any Subordinate Judge under ²[Chapter II, Chapter IV or Chapter VI] of this Act, and may dispose of the same as if he were a Subordinate Judge; or
- (c) **or sit with Subordinate Judge as a Bench for trial of any case.** stay the proceedings in any such suit or matter, and sit together with such Judge as a Bench to dispose of such suit or matter in accordance with the provisions of this Act.

If the members of any Bench sitting under this section differ in opinion the opinion of the District Judge shall prevail.]

³**[52. Appointment of Assistant or Subordinate Judges to aid District Judge.]**—(1) The ⁴[Provincial Government] may appoint an Assistant or Subordinate Judge to inspect and supervise, subject to the control of the District Judge, the proceedings of all Subordinate Judges under Chapter II, Chapter IV and Chapter VI of this Act, and of all Village munsifs and Conciliators in any district or part of a district to which this Act applies:

Provided that, if the ⁴[Provincial Government] thinks fit, the same Assistant or Subordinate Judge may be so appointed for two or more such districts or parts of districts or districts and parts of districts.

(2) The District Judge may, by order, confer upon any Assistant or Subordinate Judge appointed under this section as regards any district or part of a district for which he is so appointed, all or any of the powers specified in the order which vest in the District Judge under section 51.]

53. of revision. The District Judge may, for the purpose of satisfying himself of the legality or propriety of any decree or order passed by a Subordinate Judge in any suit or other matter under ⁵[Chapter II, Chapter IV or Chapter VI] of this Act, and as to the regularity of the proceedings therein, call for and examine the record of such suit or matter, and pass such decree or order thereon as he thinks fit;

and any Assistant Judge or Subordinate Judge appointed by the ⁴[Provincial Government] under section 52 may similarly, in any district for which he is appointed, call for and examine the record of any such suit or matter, and if he see cause therefor, may refer the same, with his remarks thereon, to the District Judge, and the District Judge may pass such decree or order on the case as he thinks fit:

Provided that no decree or order shall be reversed or altered for any error or defect or otherwise, unless a failure of justice appears to have taken place.

¹Ins. by the Dekkhan Agriculturists' Relief Act, 1895 (6 of 1895), s. 13.

²Subs. by Act 22 of 1882, s.14 for "Chapter II or Chapter IV".

³Subs. by Act 6 of 1895, s. 14, for the original section.

⁴Subs. by A.O., 1937, for "L.G."

⁵Subs. by the Dekkhan Agriculturists' Relief Act, 1882 (22 of 1882), s. 14, for Chapter II or Chapter IV".

54. Special Judge. The ¹[Provincial Government] from time to time may ²* * * appoint an officer, as Special Judge, to discharge in the place of the District Judge all the functions of the District Judge under this Act in respect of the proceedings of all Subordinate Judges, Village munsifs and Conciliators, and may cancel any such appointment.

Such Special Judge shall not, without the previous sanction of the ³[Provincial Government], discharge any public function except those which he is empowered by this Act to discharge.

If any conflict of authority arises between the Special Judge and the District Judge, the High Court shall pass such order thereon consistent with this Act as it thinks fit.

No appeal shall lie from any decree or order passed by the District Judge under this Chapter, or by the Special Judge, or by an Assistant or Subordinate Judge appointed under section 52, or by a Bench, in any suit or proceeding under this Act.

⁴[But the District Judge or Special Judge, or any Assistant or Subordinate Judge or Bench, may refer to the High Court, under ⁵section 617 of the Code of Civil Procedure (XIV of 1882), any question of law, or usage having the force of law, or the construction of a document, arising in any case pending before him or it under this Chapter as if that case were a suit or an appeal pending before him or it ; and, in respect of every reference so made, ²sections 618 to 621 of the said Code, both inclusive, shall apply:

Provided that no reference shall be made under this section by any Assistant or Subordinate Judge, or by any Bench of which the District Judge or Special Judge is not a member, without the previous sanction of the District Judge or Special Judge, as the case may be.]

CHAPTER VIII

REGISTRATION BY VILLAGE-REGISTRARS

55. Appointment of Village registrars. The ⁶[Provincial Government] may from time to time,—

- (a) appoint such persons as it thinks fit, whether public officers or not, to be Village registrars for such local areas as it may, from time to time, prescribe;
- (b) direct the Village-registrar for any local area to discharge the functions of a Village-registrar for any other local areas concurrently with the Village registrars of such other local areas; and
- (c) delegate to any person, by name or in virtue of his office the powers conferred on it by this section; and may cancel any such appointment, direction or delegation.

¹Subs. by A.O.,1937, for "L.G".

²The words "and if the G. of I so direct shall" rep. by the Devolution Act, 1920 (38 of 1920), s. 2 and Sch. I.

³Subs. by A. O.,1937, for "L. G. ", which had been subs. by Act 38 of 1920, s.2 and Sch., I, for "G. of I."

⁴Ins. by the Dekkhan Agriculturists' Relief Act, 1882 (22 of 1882) s. 15.

⁵See now the Code of Civil Procedure, 1908 (5 of 1908), s. 113 and Order 46, rules 1 to 5.

⁶Subs. by A. O., 1937, for" L. G."

56. Instruments executed by agriculturist not to be deemed valid unless executed before a Village-registrar. No instrument which purports to create, modify, transfer, evidence or extinguish an obligation for the payment of money or a charge upon any property, or to be a conveyance or lease, and which is executed after this Act comes into force by an agriculturist residing in any local area for which a Village-registrar has been appointed, shall be admitted in evidence for any purpose by any person having by law or consent of parties authority to receive evidence, or shall be acted upon by any such person or by any public officer, unless such instrument is written by, or under the superintendence of, and is attested by, a Village-registrar:

Provided that nothing herein contained shall prevent the admission of any instrument in evidence in any criminal proceeding, ¹[or apply to any instrument which is executed by an agriculturist merely as a surety,] ²[or to any instrument required by section 17 of the ³Indian Registration Act, 1877 (III of 1877), to be registered under that Act].

⁴[**57. Such instruments to written by, or under the superintendence of, a Village-registrar and executed in his presence.** When any persons intend to execute any instrument to which section 56 applies, all such persons shall appear before the Village-registrar appointed for the area in which the agriculturist, or, when there are several agriculturists intending to execute the instrument, anyone of such agriculturists, resides, and such registrar, after satisfying himself in such manner as he deems fit as to the identity of the intending executants and receiving the fee (if any) prescribed by the ⁵[Provincial Government] in this behalf, and the stamp (if any) which may be required by law, shall write the instrument, or cause the same to be written under his superintendence; and, after reading the same aloud, or causing it to be so read, in the hearing of the intending executants, shall require them to execute it in his presence.

Attestation of such instruments. Every instrument so written and executed shall at the time of execution be attested by the Village-registrar, and also, if any of the executants thereof is unable to read such instrument, by two respectable witnesses.

For the purposes of this section every executant of any such instrument shall appear in person before the Village-registrar; but every other party thereto may appear either in person or by any agent, being his relative, servant or dependent, whom he has duly furnished with a power-of-attorney, ⁶[executed and authenticated in such manner as the ⁵[Provincial Government] may, from time to time, by rule prescribe,] authorizing him to appear and act on his behalf.]

58. Registration of instruments by Village-registrars. Every Village-registrar shall keep a register of instruments executed before him in such form as shall, from time to time, be prescribed by the Inspector-General of Registration.

As soon as all the ⁷[intending executants have executed any instrument] before a Village-registrar, he shall make a copy of it or cause a copy of it to be made in his register, and shall deliver the original instrument to the party entitled to the custody of the same ⁸* * *.

¹Ins. by the Dekkhan Agriculturists' Relief Act, 1881 (23 of 1881), s. 12.

²Ins. by the Dekkhan Agriculturists' Relief Act, 1886 (23 of 1886), s.9.

³See now the Registration Act, 1908 (16 of 1908).

⁴Subs. by Dekkhan Agriculturists' Relief Act, 1881 (23 of 1881), for the original section.

⁵Subs. by A.O., 1937, for "L.G."

⁶Ins. by the Dekkhan Agriculturists' Relief Act, 1882 (22 of 1882), s. 16.

⁷Subs. by Act 23 of 1881, s.14, for "parties to any instrument have executed it".

⁸The words "and a certified copy thereof to the other party, or to each of the other parties if there be more than one" rep. by the Dekkhan Agriculturists' Relief Act, 1886 (23 of 1886), s. 10 (1).

Previous to delivery, the original instrument ¹* * *shall be endorsed under the Village-registrar's signature, with the date of registration, the name and residence of the Village-registrar, and the volume and page of the register in which the instrument has been registered.

²[A certified copy of any entry in the register shall be granted by the Village-registrar, free of charge, on the application of any party to the instrument to which the entry relates, or of his agent or representative, and the copy shall be admissible as evidence of the contents of the instrument.]

59. Consideration to be fully stated in every instrument executed before a Village-registrar. In every instrument written by, or under the superintendence of, the Village-registrar, the amount and nature of the consideration, if any, shall be fully stated.

The Village-registrar shall also endorse upon the instrument a note under his hand, recording whether or not the transfer of the consideration stated therein, or of any part thereof, took place in his presence.

Previous instruments to be produced. If the instrument modifies, or wholly or partly supersedes, a previous instrument, such previous instrument shall be produced before the Village-registrar and shall be fully described in the instrument to be executed, and shall be marked by the Village-registrar under his hand for identification:

Production of copy of previous instrument when to be permitted. ³[Provided that, if it is alleged that any such previous instrument is on the record or otherwise in the custody of a Court, or is lost, or has been destroyed, the Village-registrar, after ascertaining that such previous instrument was duly registered, may permit a certified copy thereof to be produced in lieu of the original; and in every such case the following procedure shall be observed, that is to say:

- (a) the contents of the certified copy shall be fully described in the modifying or superseding instrument, and the said copy shall be marked by the Village-registrar under his hand for identification, and shall then be delivered to the person who produced it ;
- (b) if the previous instrument is lost, or has been destroyed, and the registered entry thereof is in his custody, the Village-registrar shall endorse on such entry a note under his hand as to the modification or supersession of the said instrument;
- (c) if the previous instrument is in the custody of a Court, or if it is lost, or has been destroyed, and the registered entry thereof is in the custody of another officer, the Village-registrar shall forward a certified copy of the entry in his register relating to the modifying or superseding instrument to such Court or Officer, with a report explaining the circumstances, and such Court or officer shall on receipt thereof endorse on such previous instrument or registered entry a note as to the modification or supersession of the said instrument.]

¹The words "and each such copy" rep. *ibid.*, s. 10 (2).

²Ins. *ibid.*, s. 10 (3).

³Provisions by the Dekkhan Agriculturist's Relief Act, 1902 (Bom. 1 of 1902), section 3.

60. Registration under this Act to be deemed equivalent to registration under Indian Registration Act, 1877. Every instrument executed and registered in accordance with the foregoing provisions shall be deemed to have been duly registered under the provisions of the ¹Indian Registration Act, 1877(III of 1877); and no Instrument which ought to have been executed before a Village-registrar but has been otherwise executed shall be registered by any officer acting under the said Act, or in any public office, or shall be authenticated by any public officer.

²[61. Superintendence of Village-registrars and custody and destruction of their records.–

(1) The ³[Provincial Government] may appoint one or more officers to exercise by themselves or their subordinates a general superintendence over all Village-registrars, and may either make rules, or empower such officer or officers to make rules, from time to time, consistent with this Act, for regulating the proceedings of the Village-registrars and for providing for the custody of their records.

(2) The ³[Provincial Government] may, by order to be published in the ⁴[official Gazette], declare that any documents other than wills remaining unclaimed in any registration office in any district or part of a district to which this Act applies, for a period exceeding two years, may be destroyed.]

62. Exemption of instruments to which the Government or any officer of the Government is a party. Nothing in this Act shall be deemed to require any instrument, to which ⁵[the Government] or any officer ⁶[of the Government] in his official capacity is a party, to be executed before a Village-registrar ⁷* * *.

63. Power of Provincial Government to make rules. The ³[Provincial Government] may, from time to time, make rules regulating the appointment, suspension, dismissal and remuneration of Village-registrars, and prescribing the fees to be levied by them.

⁸[CHAPTER VIIIA

**REGISTRATION OF INSTRUMENTS REFERRED TO IN SECTION 17 OF
THE ⁹INDIAN REGISTRATION ACT, 1877**

63A. Mode of execution by agriculturists of instruments required to be registered under Act III of 1877.—(1) When an agriculturist intends to execute any instrument required by section 17 of the ⁸Indian Registration Act, 1877 (III of 1877), to be registered under that Act, he shall appear before the Sub-registrar within whose sub-district the whole or some portion of the property to which the instrument is to relate is situate, and the Sub-registrar shall write the instrument, or cause it to be written, and require it to be executed, and attest it and, if the executant is unable to read the instrument, cause it to be further attested, and otherwise act in accordance with the procedure prescribed for a Village-registrar by sections 57 and 59 of this Act, and shall then register the instrument in accordance with the provisions of the ⁸Indian Registration Act, 1877 (III of 1877).

¹See now the Registration Act, 1908 (16 of 1908).

²Subs. by the Dekkhan Agriculturists' Relief Act, 1895 (6 of 1895) s. 15, for original s. 61.

³Subs. by A. O., 1937, for "L. G".

⁴Subs. *ibid.*, for "Govt. Gazette".

⁵The original words "the Government" were first subs. by A.O., 1937 and then amended by A.O., 1961, Art. 2 (with effect from the 23rd March, 1956), to read as above.

⁶The original words "of Government" were first subs. by A.O. 1937 and then amended by A.O., 1961, Art. 2 (with effect from the 23rd March, 1956), to read as above.

⁷The words "or any Society registered under the Co-operative Credit Societies Act, 1904." which were ins. by the Bombay Repealing and Amending Act, 1910 (Bom. 1 of 1910), were rep. by the Dekkhan Agriculturists' Relief (Amdt.) Act, 1912 (Bom. 1 of 1912), s. 3.

⁸Ch. VIII/ins. by the Dekkhan Agriculturists' Relief Act, 1886 (23 of 1886), section 11.

⁹See now the Registration Act, 1908 (16 of 1908).

(2) An instrument to which sub-section (1) applies shall not be effectual for any purpose referred to in section 49 of the Act last-mentioned unless it has been written, executed and attested in the manner provided in that sub-section.]¹ * * *.

CHAPTER IX

OF RECEIPTS AND STATEMENTS OF ACCOUNT

64. Agriculturists entitled to written receipts. The person to whom any agriculturist makes any payment of money in liquidation of a debt shall, at the time of such payment, tender to such agriculturist, whether he demand the same or not, a written receipt for the amount of such payment.

If such payment is made under any instrument executed before a Village-registrar, the receipt shall, if the agriculturist so require, be endorsed on the copy of the instrument furnished to him under section 58.

65. Agriculturists entitled to annual statements of account. Any agriculturist by whom any money is due under any instrument shall, on such date in each year as the ²[Provincial Government], having regard to local custom, may from time to time, by notification in the official Gazette, fix, be entitled to receive on demand, from the person claiming under such instrument, a statement up to that date of his account under such instrument.

66. Agriculturists entitled to have account made up from time to time in a pass-book. Any agriculturist in whose name an account is kept by any trader or money-lender shall be entitled to receive from such trader or money-lender, on demand, a pass-book; and to require, from time to time, that his account up-to-date be written therein and authenticated by the signature or mark of the said trader or a money-lender.

An entry so made in any such pass-book of any payment made to the trader or money-lender shall be deemed to be equivalent, for the purposes of section 64, to the grant of a receipt for the amount so entered.

No person whose account has been written in a pass-book as required by this section shall be entitled also to demand an account under section 65.

67. Penalty for contravention of sections 64 to 66. Any person who, in contravention of section 64, 65 or 66, refuses or neglects to tender a receipt or a statement of account or a pass-book, or to write, or cause to be written, any account or any part of an account in a pass-book, or to attest the same when so written, shall be punished for each such offence with fine which may extend to one hundred rupees.

CHAPTER X

LEGAL PRACTITIONERS

³[**68. Pleaders, etc., excluded in certain cases.** No pleader, vakil or mukhtar, and no advocate or attorney of a High Court, shall be permitted to appear on behalf of any party to any case before a Conciliator or a Village-munsif]⁴ * * *:

¹The words "sub-section (1) shall not apply to any instrument to which any Society registered under the Co-operative Credit Societies Act, 1904, is a party", which were ins. by the Bombay Repealing and Amending Act, 1910 (Bom. 1 of 1910), have been rep. by the Dekkhan Agriculturists' Relief (Amdt.) Act, 1912 (Bom. 1 of 1912), s.3.

²Subs. by A. O., 1937, for "L.G."

³Subs. by the Dekkhan Agriculturists' Relief Act, 1881 (23 of 1881), s. 15, for the original section 68.

⁴The words "the subject-matter whereof does not exceed in amount or value one hundred rupees" rep. by the Dekkhan Agriculturists' Relief Act, 1882 (22 of 1882), s.17.

Provided that any party to any such case may be permitted, on reasonable cause being shown to the satisfaction of the Conciliator or Village-munsif, to employ any relative, servant or dependent who is not, and has not previously been, a pleader, vakil or mukhtar, or an advocate or attorney of a High Court, to appear either conjointly with, or in lieu of, such party.

When a relative, servant or dependent appears in lieu of a party, he shall be furnished by him with a power-or-attorney defining the extent to which he is empowered to act.]

69. Power of Court to appoint pleader for agriculturist. When in any suit or proceeding before a Subordinate Judge under this Act to which an agriculturist is a party, any pleader, vakil or mukhtar, or any advocate or attorney of a High Court, appears on behalf of any party opposed to such agriculturist, the Subordinate Judge, if he is of opinion that such agriculturist has not the means of obtaining proper professional assistance, may, with the consent of such agriculturist, direct the Government pleader or any other fit person (who is willing so to do) to appear on his behalf.

CHAPTER XI

MISCELLANEOUS

70. Mortgages, etc., to be valid only when written. No mortgage, lien or charge of or upon any immoveable property belonging to an agriculturist shall be valid unless it is created by an instrument in writing under the hand of the person creating such mortgage, lien or charge.

Nothing in this section shall apply to any mortgage, lien or charge created by mere operation of law, or in favour of the Government or of any officer of the Government in his official capacity.

¹[**71. Bar of application of section 258, Act XIV of 1882.** The last clause of section 258 of the Code of Civil Procedure (XIV of 1882) shall not apply to payments out of Court made in any proceeding under this Act, in any case where an acknowledgement by the judgment creditor for the same is produced, or when the payment is either admitted by him or proved.]

³[**71A. Rate of interest allowable on taking an account.** In taking an account under section 13 or any suit under this Act, where interest is chargeable, such interest shall be awarded at the following rates:-

- (a) the rate, if any, agreed upon between the parties or the persons (if any) through whom they claim, unless such rate is deemed by the Court to be unreasonable; or
- (b) if such rate is deemed by the Court unreasonable, or if no rate was agreed upon, or, when any agreement between the parties or the persons (if any) through whom they claim, to set off profits against interest and assessment and similar charges without an account has been set aside by the Court, such rate as the Court may deem reasonable.]

¹S.71 was ins. by the Dekkhan Agriculturists' Relief Act, 1895 (6 of 1895), s. 16. The original s. 71 (which was rep. by Act 23 of 1881) related to registration of mortgages executed before the passing of the Act.

²See now the Code of Civil Procedure 1908 (5 of 1908), Order 21, rule 2.

³S. 71A ins. by the Dekkhan Agriculturists' Relief Act, 1895 (6 of 1895), s.17.

¹[**72. Limitation.** In any suit ²[of the description mentioned in section 3, clause (w),] for the recovery of money from a person ³* * * who at the time when the cause of action arose was an agriculturist ⁴[in any of the districts of Poona, Satara, Sholapur and Ahmednagar], the following periods of limitation shall be deemed to be substituted for those prescribed in the second column of the Second Schedule annexed to the ⁵Indian Limitation Act, 1877 (XV of 1877) (that is to say):-

- (a) when such suit is founded on a written instrument registered under this Act or any law in force at the date of the execution of such instrument,-twelve years;
 - (b) in any other case,-six years:
- ⁶[Provided that nothing in this section shall—
- (i) apply to a suit for the recovery of money from a person who is a surety merely of the principal debtor if the principal debtor was not, at the time when the cause of action arose, an agriculturist ⁷[in any of the districts aforesaid], or
 - (ii) revive the right to bring any suit which would have been barred by limitation if it had been instituted immediately before this Act comes into force.]]

73.—[*Decision as to whether person is an agriculturist, final.*] Rep. by the Dekkhan Agriculturists' Relief Act, 1895 (VI of 1895), s. 3.

⁸[**73A. Certain agricultural produce exempted from attachment, etc.** When the Collector has taken any immoveable property of a judgment-debtor or insolvent into his possession under section 22 or section 29, he may, by an order in writing, direct that any other such property not so taken shall be deemed to be reserved for the support of the judgment-debtor or insolvent and the members of his family dependent on him, and may rescind that order.

While any such order continues in force in respect of any immoveable property, agricultural produce grown on that property shall not be attached or sold in execution of a decree passed whether before or after this Act comes into force, and shall not vest in the receiver appointed in any insolvency-proceedings].

74. Civil procedure Code to apply in Subordinate Judge's Courts. Except in so far as it is inconsistent with this Act, the ⁹Code of Civil Procedure (X of 1877) shall apply in all suits and proceedings before Subordinate Judges under this Act.

¹⁰[**74A. Co-operative Credit Societies.** Except section 2 and section 21, the provisions of this Act shall not apply to any matter to or in which any society registered under the ¹¹Co-operative Credit Societies Act, 1904 (X of 1904), is a party.]

¹Subs. by the Dekkhan Agriculturists' Relief Act, 1881 (23 of 1881), s. 17, for original section 72.

²Subs. by the Dekkhan Agriculturists' Relief Act, 1886 (23 of 1886), s. 12 (i) for "under this Act".

³The words "not being merely a surety for the principal debtor" rep. *ibid.* 12 (2).

⁴Ins. by Act 6 of 1895, s. 18.

⁵Rep. by the Limitation Act, 1908 (9 of 1908).

⁶Subs. by Act 23 of 1886, s. 12 (3), for the original proviso.

⁷Ins. by Act 6 of 1895, s.18.

⁸S. 73A ins. by the Dekkhan Agriculturists' Relief Act, 1882 (22 of 1882), s. 18.

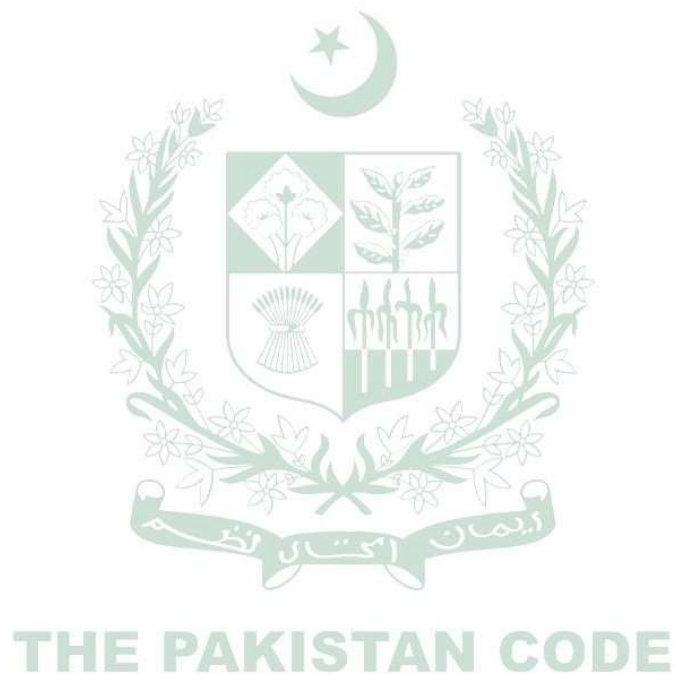
⁹See now the Code of Civil Procedure, 1908 (5 of 1908).

¹⁰S. 74A ins. by the Dekkhan Agriculturists' Relief (Amdt.) Act, 1912 (Bom. 1 of 1912), s. 1.

¹¹See now the Co-operative Societies Act, 1912 (2 of 1912).

75. Additional power to make rules. The ¹[Provincial Government] may, from time to time, make all such rules as it may deem necessary for carrying out the provisions herein contained.

76. Rules to be published. All rules made by the ¹[Provincial Government] under this Act shall be published in the official Gazette, and shall thereupon, in so far as they are consistent with this Act, have the force of law.



¹Subs. by A.O., 1937, for “L.G.”.



THE REQUISITIONED LAND (CONTINUANCE OF POWERS) ORDINANCE, 1969



CONTENTS

1. Short title and commencement
2. Definitions
3. Continuance of requisitions
4. Release from requisition
5. Power to acquire requisitioned land
6. Payment of compensation
7. Power to obtain information
8. Delegation of functions
9. Indemnity
10. Savings

THE PAKISTAN CODE

**THE REQUISITIONED LAND (CONTINUANCE OF POWERS) ORDINANCE,
1969
ORDINANCE NO. II OF 1969**

[16th February, 1969]

AN
ORDINANCE

to provide for the continuance of certain emergency powers in relation to requisitioned land

WHEREAS it is expedient to provide, in relation to land which, when the Defence of Pakistan Ordinance, 1965 (XXIII of 1965), ceases to have effect under clause (7) of Article 30 of the Constitution, is subject to any requisition effected under any rule made under the said Ordinance, for the continuance of certain powers therefor, exercisable under the said Ordinance or the said rules;

AND WHEREAS the national interest of Pakistan in relation to the achievement of uniformity within the meaning of clause (2) of Article 131 of the Constitution requires Central legislation in the matter;

AND WHEREAS the National Assembly is not in session and the President is satisfied that circumstances exist which render immediate legislation necessary;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 29 of the Constitution, read with clause (2) of Article 131 thereof, and of all other powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance:—

1. Short title and commencement. — (1) This Ordinance may be called the Requisitioned Land (Continuance of Powers) Ordinance, 1969.

(2) It extends to the whole of Pakistan.

(3) It shall come into force on the date on which the Defence of Pakistan Ordinance, 1965 (XXIII of 1965), ceases to have effect under clause (7) of Article 30 of the Constitution.

2. Definitions.— In this Ordinance, unless there is anything repugnant in the subject or context,—

- (a) “appropriate Government” means, in relation to any requisitioned land, the¹[Federal] or Provincial Government by which or under the authority of which the land has been requisitioned;
- (b) “requisitioned land” means immovable property which at the commencement of this Ordinance is subject to any requisition effected under the rules made under the Defence of Pakistan Ordinance, 1965 (XXIII of 1965).

¹ Subs. by Federal Adaptation of Laws Order, 1975, (P.O No. 4 of 1975), Art 2 and Table.

3. Continuance of requisitions.—Notwithstanding the Defence of Pakistan Ordinance, 1965 (XXIII of 1965), and the rules made thereunder ceasing to have effect, all requisitioned lands shall continue to be subject to requisition and the appropriate Government may use or deal with any requisitioned land in such manner as may appear to it to be expedient :

Provided that the appropriate Government may at any time release from requisition any requisitioned land.

4. Release from requisition.—(1) Where any requisitioned land is to be released from requisition, the appropriate Government may, after making such inquiry, if any, as it considers necessary, specify by order in writing the person to whom possession of the land shall be given.

(2) The delivery of possession of the requisitioned land to the person specified in an order made under sub-section (1) shall be a full discharge of the Government from all liability in respect of such delivery, but shall not prejudice any rights in respect of the land which any other person may be entitled by due process of law to enforce against the person to whom possession of the land is so delivered.

(3) Where the person to whom possession of any requisitioned land is to be given cannot be found and has no agent or other person empowered to accept delivery on his behalf, the appropriate Government shall cause a notice declaring that the land is released from requisition to be affixed on some conspicuous part of the land and publish the notice in the official Gazette.

(4) When a notice referred to in sub-section (3) is published in the official Gazette, the land specified in such notice shall cease to be subject to requisition on and from the date of such publication and be deemed to have been delivered to the person entitled to possession thereof; and the Government shall not be liable for any compensation or other claim in respect of the land for any period after the said date.

5. Power to acquire requisitioned land.—(1) Subject to the provisions of sub-section (3), the appropriate Government may, at any time when any requisitioned land continues to be subject to requisition under section 3, acquire such land by publishing in the official Gazette a notice to the effect that such Government has decided to acquire such land in pursuance of this section.

(2) When a notice as aforesaid is published in the official Gazette, the requisitioned land shall, on and from the beginning of the day on which the notice is so published, vest absolutely in the appropriate Government free from all encumbrances and the period of requisition of such land shall end.

(3) No requisitioned land shall be acquired under this section except in the following circumstances, namely:—

- (a) where any works have during the period of requisition been constructed on, in or over the land wholly or partly at the expense of Government and the appropriate Government decides that the value of, or the right to use, such works should be preserved or secured for the purposes of Government; or
- (b) where the cost of restoring the land to its condition at the time of its requisition would, in the determination of the appropriate Government, be excessive having regard to the value of the land at that time and the owner

declines to accept the release from requisition of the land without payment of compensation from Government.

(4) Any decision or determination of the appropriate Government under sub-section (3) shall be final and shall not be called in question in any court.

(5) For the purposes of clause (a) of sub-section (3), “works” includes buildings, structures and improvements of every description.

6. Payment of compensation. —(1) In respect of the continued subjection of requisitioned land to requisition under this Ordinance, compensation shall be determined and paid in accordance with the provisions of section 18 of the Defence of Pakistan Ordinance, 1965 (XXIII of 1965), and of the rules made thereunder :

Provided that all agreements and awards under the said section in respect of the payment of compensation for the period of requisition before the commencement of this Ordinance shall continue to be in force and shall apply to the payment of compensation for the period of requisition after such commencement.

(2) In respect of any acquisition of requisitioned land under this Ordinance, there shall be paid compensation the amount of which shall be determined in the manner, and in accordance with the principles, hereinafter set out, that is to say—

- (a) where the amount of compensation can be fixed by agreement, it shall be paid in accordance with such agreement;
- (b) where no such agreement can be reached, the appropriate Government shall appoint as arbitrator a person who has been, or is qualified for appointment as, a Judge of a High Court;
- (c) the appropriate Government may, in any particular case, nominate a person having expert knowledge as to the nature of the property acquired to assist the arbitrator, and where such nomination is made, the person to be compensated may also nominate an assessor for the said purpose;
- (d) at the commencement of the proceedings before the arbitrator, the appropriate Government and the person to be compensated shall state what in their respective opinions is a fair amount of compensation;
- (e) the arbitrator in making his award shall have regard to —
 - (i) the provisions of sub-section (1) of section 23 of the Land Acquisition Act, 1894 (I of 1894), so far as the same can be made applicable; and
 - (ii) whether the acquisition is of a permanent or temporary character:

Provided that, where any property requisitioned under any rule made under the Defence of Pakistan Ordinance, 1965 (XXIII of 1965), is subsequently acquired under section 5 of this Ordinance, the arbitrator in any proceedings in connection with such acquisition shall, for the purposes of the provisions of the said section 23 of the Land Acquisition Act, 1894 (I of 1894), take

into consideration the market-value of the property at the date of its requisition as aforesaid and not at the date of its subsequent acquisition;

- (f) an appeal shall lie to the High Court against any award of an arbitrator except in cases where the amount thereof does not exceed an amount prescribed in this behalf by rule made by the appropriate Government; and
- (g) save as provided in this section and in any rules made thereunder, nothing in any law for the time being in force shall apply to arbitrations under this section.

(3) The appropriate Government may make rules for the purpose of carrying into effect the provisions of this section.

(4) For the purposes of sub-section (1), all the provisions of section 18 of the Defence of Pakistan Ordinance, 1965 (XXIII of 1965), and of the rules made thereunder, and for the purposes of sub-section (2) such of those provisions as relate to matters of procedure, shall be deemed to be continuing in force.

7. Power to obtain information. (1) The appropriate Government may, with a view to carrying out the purposes of section 3 to 6, by order require any person to furnish to such authority as may be specified in the order such information in his possession relating to any requisitioned land as may be specified.

(2) Every person required to furnish such information as is referred to in sub-section (1) shall be deemed to be legally bound to do so within the meaning of sections 176 and 177 of the Pakistan Penal Code (Act XLV of 1860).

8. Delegation of functions.—The appropriate Government may, by order notified in the official Gazette, direct that any power conferred or any duty imposed on it by this Ordinance shall, in such circumstances and under such conditions, if any, as may be specified in the direction, be exercised or discharged by such officer as may be so specified.

9. Indemnity. (1) No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done in pursuance of this Ordinance or any rule or order made thereunder.

(2) No suit or other legal proceeding shall lie against the Government for any damage caused or likely to be caused by anything in good faith done or intended to be done in pursuance of this Ordinance or any rule or order made thereunder.

10. Savings.—Notwithstanding the Defence of Pakistan Ordinance, 1965 (XXIII of 1965), ceasing to have effect, anything done, action taken, obligation or liability incurred, proceeding commenced and any appointment of an arbitrator or other person and any rule made under section 18 of the said Ordinance shall, so far as it is not inconsistent with the provisions of this Ordinance, be deemed to have been done, taken, incurred, commenced or made under this Ordinance.



THE SINDH REVENUE JURISDICTION ACT, 1876



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6. Bar of certain suits against Revenue-officers
7. Punishment or prosecution of Revenue-officers no bar to civil remedies
- 8 to 10. [*Suits against Revenue-officers*]
11. Suits not to be entertained unless plaintiff has exhausted right of appeal
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13. Power of Civil Judge to refer questions of jurisdiction to High Court
14. Composition of Bench
15. [Repeal]
16. Privileges of Government in suits defended by it
17. [Repeal]

SCHEDULE. — [*Enactments repealed.*]

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THE SINDH REVENUE JURISDICTION ACT, 1876

¹Act No. X OF 1876

[28th March, 1876]

An Act to limit the jurisdiction of the Civil Courts ²[in Sindh and the Karachi Division] in matters relating to the Land-revenue, and for other purposes.

Preamble. WHEREAS in certain parts of ³[Sindh and the Karachi Division] the jurisdiction of the Civil Courts in matters connected with the land-revenue is more extensive than it is in the ⁴[other parts thereof];

AND WHEREAS it is expedient that the jurisdiction of all the Civil Courts in the said ⁵[territories] should be limited in manner hereinafter appearing;

AND WHEREAS it is also expedient to amend the ⁶[Sindh Civil Courts Act], section 32 and to revive certain provisions of the ⁷thirteenth section of Regulation XVII of 1827 of the Bombay Code, which was repealed by the Land Improvement Act, 1871.

8* * *;

It is hereby enacted as follows:

⁹[1.Short Tittle and extent.-(1) This Act may be called the Sindh Revenue Jurisdiction Act, 1876 (2) It extends to ¹⁰* * * Sindh and the ¹¹[Karachi Division], but not so as to affect any of the provisions of Act XXIII of 1871].

2. [Repeal of enactments] Rep. by the Amending Act, 1891 (XII of 1891).

3. Interpretation-clause.-In this Act unless there be something repugnant in the subject or context,—

THE PAKISTAN CODE

¹For Statement of Objects and Reasons, see Gazette of India, 1873, Pt. V, p.534; for Preliminary Report of the Select Committee, see *ibid.*, 1874, Pt. V, p. 70 ; for further Report of the Select Committee. see *ibid.*, 1875, Pt. v, p. 210 and for Proceedings in Council, see *ibid.*, 1875, Supplement, p. 4, and *ibid.*, 1876, Supplement, pp. 344 and 405.

This Act has been amended in its application to the Province of Sindh, by the Sindh Act No. XVII of 1975, E. 3 and Sch.

²The original words "throughout the Bombay Presidency" were first subs. by A.O., 1949, Sch. and then amended by the Repealing and Amending Ordinance, 1961 (1 of 1961), s. 3 and 2nd Sch., and A.O., 1964, Art. 2 and Sch., to read as above.

³The original words "the Presidency of Bombay" were first subs. by A.O., 1949, Sch., and then amended by the Central Laws (Statute Reform) Ordinance, 1960 (21 of 1960), s. 3 and 2nd Sch. (with effect from the 14th October, 1955), Ord. 1 of 1961, s. 3 and 2nd Sch., and A.O., 1964, Art. 2 and Sch., to read as above.

⁴The original words "rest of the said Presidency" have successively been amended by A.O., 1949, and Ord. 21 of 1960, s. 3 and 2nd Sch. (with effect from the 14th October, 1955), to read as above.

⁵Subs. by Ord. 21 of 1960, s. 3 and 2nd Sch. (with effect from the 14th October, 1955), for "Province and Capital" which had been subs. by A.O., 1949, Sch., for "Presidency".

⁶Subs. by the Federal Laws (Revision and Declaration) Act, 1951 (26 of 1951), s. 4 and III Sch., for "Bombay Civil Courts Act".

⁷S. 17 of this Act which revived s. 13 of Bom. Reg. 17 of 1827 was rep. by the Bombay Revenue Jurisdiction Act, 1880 (15 of 1880), except in scheduled districts to which the Bombay Land Revenue Code. 1879 (Bom. 5 of 1879), has not been extended; see s. 2 of Act 15 of 1880.

⁸The words "and to provide for the recovery by the Local Government of advances made for purposes other than those specified in section 3 of the Land Improvement Act. 1871" were rep. by the Repealing and Amending Act, 1894 (4 of 1894).

⁹Subs. by Act 26 of 1951, s. 4 and III Sch., for the original section 1 as amended by the Amending Act, 1891 (12 of 1891), the Repealing and Amending Act, 1895 (16 of 1895), and A. O., 1937.

¹⁰The words "the Province of" omitted by the Central Laws (Statute Reform) Ordinance, 1960 (21 of 1960), s. 3 and 2nd Sch. (with effect from the 14th October, 1955).

¹¹Subs. by A. O., 1964, Art. 2 and Sch., for "Federal Territory of Karachi" which had been subs. by the Repealing and Amending Ordinance, 1961 (1 of 1961), s. 3 and 2nd Sch., for "Capital of the Federation".

“land” includes the sites of villages, towns and cities: it also includes trees, growing crops and grass, fruit upon, and juice in, trees, rights-of-way, ferries, fisheries and all other benefits to arise out of land, and things attached to the earth or permanently fastened to things attached to the earth:

“land-revenue” means all sums and payments, in money or in kind received or claimable by or on behalf ¹[of the Government] from any person on account of any land held by or vested in him, and any cess or rate authorized ²[by the Provincial Government] under the provisions of any law for the time being in force:

“Revenue-officer” means any officer employed in or about the business of the land-revenue, or of the surveys assessment, accounts or records connected therewith.

4. Bar of certain suits.— Subject to the exceptions hereinafter appearing no Civil Court shall exercise jurisdiction as to any of the following matters:

(a) ³* * * * *

⁴[claims against the ⁵[Government]] relating to lands held under treaty or to lands granted or held as saranjam, or on other political tenure, or to lands declared ⁶[by the Provincial Government] or any officer duly authorized in that behalf to be held for service;

(a) objections—

to the amount or incidence of any assessment of land-revenue authorized ⁶[by the Provincial Government], or to the mode of assessment, or to the principal on which such assessment is fixed, or

to the validity or effect of the notification of surveyor settlement, or of any notification determining the period of settlement;

(c) claims connected with or arising out of any proceedings for the realization of land-revenue or the rendering of assistance ⁶[by the Provincial Government] or any officer duly authorized in that behalf to superior holders or occupants for the recovery of their dues from inferior holders or tenants;

claims to set aside, on account of irregularity, mistake or any other ground except fraud, sales for arrears of land-revenue;

(d) ⁷[claims against the ⁸[Government]]—

(1) to be entered in the revenue-survey or settlement records or village-papers as liable for the land-revenue, or as superior holder, inferior holder, occupant or tenant, or

(2) to have any entry made in any record of a revenue-survey or settlement, or

¹The original words “of Government” were first subs. by A.O., 1937 and then amended by A.O., 1961, Art. 2 (with effect from the 23rd March, 1956), to read as above.

²Subs. by A.O., 1937, for “by Govt”.

³The first three paras of clause (a), omitted by A.O., 1949, Sch.

⁴Subs. by A.O., 1937, for “claims against Govt.”.

⁵Subs. by A. O., 1961, Art. 2. for “Crown” (with effect from the 23rd March,1956).

⁶Subs. by A.O., 1937, for “by Govt.”.

⁷Subs. *ibid.*, for “claims against Govt.”.

⁸Subs. by A.O., 1961, Art. 2, for “Crown” (with effect from the 23rd March,1956).

- (e) the distribution of land or allotment of land-revenue on partition of any estate under ¹Bombay Act IV of 1868 or any other law for the time being in force;

(3) to have any such entry either omitted or amended;

- (f) ²[claims against the ³[Government]]—

to hold land wholly or partially free from payment of land-revenue or to receive payments charged on or payable out of the land-revenue, or to set aside any cess or rate authorized ⁴[by the Provincial Government] under the provisions of any law for the time being in force, or

respecting the occupation of waste or vacant land belonging ⁵[to the Government];

- (g) claims regarding boundaries fixed under ⁶Bombay Act No. I of 1865, or any other law for the time being in force, or to set aside any order passed by a competent officer under any such law with regard to boundary marks:

Proviso. Provided that, if any person claim to hold wholly or partially exempt from payment. of land-revenue under

- (h) any enactment for the time being in force expressly creating an exemption not before existing in favour of an individual or of any class of persons, or expressly confirming such an exemption on the ground of its being shown in a public record, or of its having existed for a specified term of years, or
- (i) an instrument or sanad given by or by order of the ⁷[Provincial Government] under ⁸Bombay Act No. II of 1863 section 1, clause first, or ⁹Bombay Act No. VII of 1863 section 2, clause first, or
- (j) any other written grant by the British Government expressly creating or confirming such exemption, or
- (k) a Judgment by a Court of Law, or an adjudication duly passed by a competent officer under ¹⁰Bombay Regulation XVII of 1827 Chapter X, or under ¹¹Act No. XI of 1852, which declares the particular property in dispute to be exempt, such claim shall be cognizable in the Civil Courts.

Illustrations to (h)

¹Since rep. by the Bombay Land-Revenue Code, 1879 (Bom. 5 of 1879), in areas in which that Code is in force.

²Subs. by A. O., 1937 for "claims against Govt."

³Subs. by A.O., 1961, Art. 2, for "Crown" (with effect from the 23rd March, 1956).

⁴Subs. by A.O., 1937, for "by Govt."

The original words "to Government" were first subs. by A.O., 1937, and then amended by A.O., 1961, Art. 2 (with effect from the 23rd March, 1956), to read as above.

⁶Bom. Act I of 1865 (except s. 37), and Bom. Reg. 17 of 1827 are rep. by the Bombay Land-revenue Code, 1879 (Bom. 5 of 1879), in areas in which the latter Act is in force.

⁷Subs. by A. O., 1937, for "Governor of Bombay in Council".

⁸The Exemptions from Land-revenue (No. I) Act, 1863.

⁹The Exemptions from Land-revenue (No. II) Act, 1863.

¹⁰Bom. Act I of 1865 (except s.37), and Bom. Reg. 17 of 1827 are rep. by the Bombay Land-revenue Code, 1879 (Bom. 5 of 1879), in areas in which the latter Act is in force.

¹¹The Bombay Rent-free Estates Act, 1852.

(1) It is enacted that, in the event of the proprietary right in lands, the property of Government, being transferred to individuals, they shall be permitted to hold the lands for ever at the assessment at which they are transferred. The proprietary right in certain lands is transferred to A at an assessment of Rs.100. An exemption from higher assessment not before existing is expressly created in favour of A by enactment, and he may seek relief in the Civil Court against over-assessment.

(2) It is enacted that, when a specific limit to assessment has been established and preserved, the assessment shall not exceed such specific limit. A is the owner of land worth Rs.100 for assessment. He claims to be assessed at Rs.50 only on the strength of a course of dealing with him and his predecessors under which his land has not been more highly assessed. There is no exemption not before existing created by enactment, and A's claim is cognizable in a Civil Court.

(3) It is enacted that land-revenue shall not be leviable from any land held and entered in the land-registers as exempt. A claims to hold certain land as exempt on the ground that it has been so held by him, and is so entered in the land-register. This is an exemption expressly confirmed by enactment on the ground of its being shown in a public record, and A's claim is cognizable in a Civil Court.

(4) It is enacted that the Collector shall confirm existing exemptions of all lands shown in certain maps to be exempt. A claims exemption, alleging that his land is shown in the maps to be exempt. A's claim is cognizable in Civil Court.

(5) It is enacted that assessment shall be fixed with reference to certain considerations and not with reference others. This is not an enactment creating an exemption in favour of any individual or class, and no objection to an assessment under such an enactment is cognizable in a Civil Court.

5. Saving of certain suits.—Nothing in section 4 shall be held to prevent the Civil Courts from entertaining the following suits:

- (a) suits ¹[against the Government] to contest the amount claimed, or paid under protect, or recovered, as land revenue, on the ground that such amount is in excess of the amount authorized in that behalf ²[by the Provincial Government], or that such amount had, previous to such claim, payment or recovery, been satisfied, in whole or in part, or that the plaintiff, or the person whom he represents, is not the person liable for such amount;
- (b) suits between private parties for the purpose of establishing any private right, although it may be affected by any entry in any record of revenue-surveyor settlement or in any village-papers;
- (c) suits between superior holders or occupants and inferior holders or tenants regarding the dues claimed or recovered from the latter;

and nothing in section 4, clause (g), shall be held to prevent the Civil Courts from entertaining suits, other than suits ¹[against the Government], for possession of any land being a whole survey number or a recognized share of a survey-number;

3* * * * * * *

¹The original words "against Government" were first subs. by A.O.,1937 and then amended by A. O.,1961, Art. 2 (with effect from the 23rd March, 1956), to read as above.

²Subs. by A.O., 1937, for "by Govt."

³Third paragraph omitted by A.O., 1949, Sch. It was inserted by the Bombay Revenue Jurisdiction (Amdt.) Act, 1877 (16 of 1877).

6. Bar of certain suits against Revenue-officers.—Revenue-officers shall not be liable to be sued for damages in any Civil Court for any act *bona-fide* done or ordered to be done by them as such in pursuance of the provisions of any law for the time being in force.

If any Revenue-officer absconds or does not attend when called on by his official superior, and if the Collector of the district proceeds against him or his sureties for public money, papers or property according to the provisions of any law for the time being in force, such Collector shall not be liable to pay damages or costs in any suit brought against him by such officer or sureties although it appears that a part only, or no part whatever, of the sum demanded was due from the officer so absconding or failing to attend, or that he was not in possession of the papers or property demanded of him.

7. Punishment or prosecution of Revenue-officers no bar to civil remedies. Nothing in any law for the time being in force which authorizes the punishment departmentally of any Revenue-officer for any offence or breach of duty, or which sanctions his prosecution criminally for such offence or breach, shall be held to bar any remedy which may be had in the Civil Court against such officer.

8 to 10. [Suits against Revenue-officers. Appeals from their proceedings. Power for Local Government to call for record.] *Rep. by the Bombay Revenue Jurisdiction Act, 1880 (XV of 1880).*

11. Suits not to be entertained unless plaintiff has exhausted right of appeal.—No Civil Court shall entertain any suit ¹[against the Government] on account of any act or omission of any Revenue-officer unless the plaintiff first proves that, previously to bringing his suit, he has presented all such appeals allowed by the law for the time being in force as, within the period of limitation allowed for bringing such suit, it was possible to present.

12. Power of Government to refer questions for decision of High Court.—If, in the trial or investigation of any suit, claim or objection which, but for the passing of this Act, might have been tried or investigated by a Civil Court, there arises any question on which ¹* * * the ²[Provincial Government] desires to have the decision of the ³[High Court], ⁴* * * the ²[Provincial Government] ⁵* * * may cause a statement of the question to be prepared, and may refer such question for the decision of the ⁶[High Court].

The ⁷[High Court] shall fix an early day for the hearing of the question referred, and cause notice of such day to be placed in the court-house.

The parties to the case may appear and be heard in the ³[High Court] in person or by their advocates or pleaders.

The ³[High Court] when it has heard and considered the case, shall send a copy of its decision, with the reasons therefor, under the seal of the Court, to the Government by which the reference was made, and, subject to any appeal which may be presented to ⁸[the Supreme Court], the case shall be disposed of conformably to such decision.

¹The words “the G. G. in C. or” rep. by A. O., 1937.

²Subs. *ibid.*, for “L. G.”.

³Subs. by the Central Laws (Statute Reform) Ordinance, 1960 (21 of 1960), s.3 and 2nd Sch. (with effect from the 14th October, 1955), for “Chief Court” which had been subs. by A. O., 1949, Sch., for “High Court”.

⁴The words “the G.G. in C. or,” rep by A. O., 1937.

⁵The words “as the case may be” rep. *ibid.*

⁶Subs. by Ord. 21 of 1960, s. 3 and 2nd Sch. (with effect from the 14th October, 1955), for “Chief Court of Sindh” which had been subs. by A. O., 1949, Sch., for “High Court of Judicature at Bombay”.

⁷The original words “said High Court” have successively been amended by A. O., 1949, Sch., and Ord. 21 of 1960, s. 3 and 2nd Sch. (with effect from the 14th October, 1955), to read as above.

⁸Subs. by A. O., 1961, Art. 2 and Sch., for “Her Majesty in Council” (with effect from the 23rd March, 1956).

If the ¹[High Court] considers that any such statement is imperfectly framed, the ¹[High Court] may return it for amendment.

The costs (if any) consequent on any such reference shall be dealt with as the ¹[High Court] in each case directs.

13. Power of Civil Judge to refer questions of jurisdiction to High Court.— If in any suit instituted, or in any appeal presented, in a Civil Court, the Judge doubts whether he is precluded by this Act from taking cognizance of the suit or appeal, he may refer the matter to the ¹[High Court].

The ¹[High Court] may order the Judge making the reference either to proceed with the case or to return the plaint.

The order of the ¹[High Court] on any such reference shall be subject to appeal to ²[the Supreme Court], and, save as aforesaid, shall be final.

14. Composition of Bench. Every reference under section 12 or section 13 shall be heard by a Bench consisting of such number of Judges, not less than three, as the Chief Justice from time to time directs.

15. *[Amendment of section 32 of Act XIV of 1869.] Rep. by the Repealing Act, 1938 (1 of 1938), s. 2 and Sch.*

³**16. Privileges of Government in suits defended by it.**—Whenever any suit is brought in any Court of a Subordinate Judge of the first class ⁴[against the Government] or against any Revenue-officer, ⁵[and the Government undertakes] the defence thereof, it shall be lawful ⁶[for the Provincial Government], by certificate signed by a Secretary thereto, to require that the trial of any such suit shall have precedence over the trial of any other suit or other civil proceeding then pending in the Court of the first class Subordinate Judge, or, if the suit is transferred, in the Court of the District Judge; and the Court shall give effect to every such requirement.

The privilege conferred ⁷[on the Provincial Government] by this section shall, *mutatis mutandis*, apply to any appeal or special appeal against any decree in any such suit as is described in this section.]

17. *[Revival of section 13 of Bom. Reg. XVII of 1827. Operation of Bom. Reg. XVII of 1827 in sites of villages and towns. Recovery of certain advances made by Local Government.] Rep. by the Bombay Revenue Jurisdiction Act, 1880 (XV of 1880)⁶.*

SCHEDULE.—[Enactments repealed.] Rep. by the Amending Act, 1891 (XII of 1891).

THE SECOND SCHEDULE Omitted by A. O., 1949, Schedule.

Date: 16-09-2024

¹Subs. by the Central Laws (Statute Reform) Ordinance, 1960 (21 of 1960), s.3 and 2nd Sch. (with effect from the 14th October, 1955), for "Chief Court" which had been subs. by A. O., 1949, Sch., for "High Court".

²Subs. by A. O., 1961, Art. 2 and Sch., for "Her Majesty in Council" (with effect from the 23rd March, 1956).

³Subs. by the Bombay Revenue Jurisdiction (Amendment) Act, 1929 (Bom. 21 of 1929), s. 2, for the original s. 16.

⁴The original words "against Government" were first subs. by A.O., 1937 and then amended by A.O., 1949, Sch., and A. O., 1961, Art. 2 (with effect from the 23rd March, 1956), to read as above.

⁵The original words "against Govt. undertakes" were first subs. by A. O., 1937 and then amended by A. O., 1949, Sch., and A. O., 1961, Art. 2 (with effect from the 23rd March, 1956), to read as above.

⁶Subs. by A.O., 1937, for "for the Govt.".

⁷Subs. *ibid.*, for "on Govt.".

⁶The repeal of the first clause of s. 17 does not operate in any Scheduled District unless and until the Bombay Land Revenue Code, 1879 (Bom. 5 of 1879), has been extended to that district; see Act 15 of 1880, s. 2.



THE LAND IMPROVEMENT LOANS ACT, 1883



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THE LAND IMPROVEMENT LOANS ACT, 1883

¹ACT NO. XIX OF 1883

[12th October, 1883]

An Act to consolidate and amend the law relating to loans of money by the Government for agricultural improvements.

WHEREAS it is expedient to consolidate and amend the law relating to loans of money by the Government for agricultural improvements; It is hereby enacted as follows:—

1. Short title.—(1) This Act may be called the Land Improvement Loans Act, 1883.

(2) Local extent, Commencement. It extends to ²[the whole of Pakistan], but shall not come into force in any ³[part thereof] until such date as the ⁴[Provincial Government] ⁵* * * may, by notification in the ⁶[official Gazette], appoint in this behalf⁷.

2. Acts XXVI of 1871 and XXI of 1876 repealed.—(1) The Land Improvement Act,

1871, and Act XXI of 1876 (*An Act to amend the Land Improvement Act, 1871*), shall, except as regards the recovery of advances made before this Act comes into force and costs incurred by the Government in respect of such advances, be repealed.

(2) When in any Act, Regulation or Notification passed or issued before this Act comes into force, reference is made to either of those Acts, the reference shall, so far as may be practicable, be read as applying to this Act or the corresponding part of this Act.

3. “Collector” defined. In this Act, “Collector” means the Collector of land revenue of a district, or the Deputy Commissioner, or any officer empowered by the ⁴[Provincial Government] by name or by virtue of his office to discharge the functions of a Collector⁸ under this Act.

¹For the Statement of Objects and Reasons, see Gazette of India, 1882, Pt. V., p. 954; for Report of the Select Committee, see *ibid.*, 1883, Supplement, p. 1296; for Proceedings in Council, see *ibid.*, 1882, Supplement, pp. 1494 and 1697; *ibid.*, 1883, Supplement, p. 2071.

Instruments executed by persons taking loans, or by their sureties, as security for the repayment of such loans, are exempted from stamp-duty—see the Stamp Act, 1899 (2 of 1899), Sch. I, Art. 40, exemption (I), and notification under s. 9.

This Act has been applied to Phulera in the Excluded Area of Upper Tanawal to the extent the Act is applicable in the N.W.F.P., subject to certain modifications; see N.W.F.P. (Upper Tanawal) (Excluded Area) Laws Regulation, 1950; and also extended to the Excluded Area of Upper Tanawal (N.W.F.P.) other than Phulera with effect from 1st June, 1951, see, N.W.F.P. Gazette, Extraordinary, dated 1st June, 1951.

It has been declared to be in force in Baluchistan by the British Baluchistan Laws Regulation, 1913 (2 of 1913), s. 3.

It has also been extended to the Leased Areas of Baluchistan, see the Leased Areas (Laws) Order, 1950 (G. G. O. 3 of 1950); and applied in the Federated Areas of Baluchistan, see Gazette of India, 1937, Pt. I, p. 1499.

The provision of this Act has been extended to the District of Khairpur (*with effect from the 15th March, 1961*), see Gazette of West Pakistan, 1961, Pt. I, p. 145.

The Act as in force in the North-West Frontier Province immediately before the commencement of N.W.F.P. Regulation No. II of 1974, has been applied to the Provincially Administered Tribal Areas of Chitral, Dir, Kalam, Swat and Malakand Protected Area, by N.W.F.P. Regulation No. II of 1974, s. 3.

²Subs. by the Central Laws (Statute Reform) Ordinance, 1960., (21 of 1960), s. 3 and 2nd Sch. (*with effect from the 14th October, 1955*), for “all the provinces and the Capital of the Federation”, which had been subs. by A. O., 1949, Arts. 3(2) and 4, for “the whole of British India”.

³Subs. by A. O., 1949, Sch., for “part of British India”.

⁴Subs. by A. O., 1937, for “L. G.”.

⁵The words “with the previous sanction of the G. G. in C.” rep. by the Land Improvement and Agriculturists’ Loans (Amdt.) Act, 1906 (8 of 1906), s.2.

⁶Subs. by A. O., 1937, for “local official Gazette”.

⁷As to the date when this Act came into force in different provinces and tribal areas connected thereto, see different local Rules and Orders.

⁸*Cf.* s. 3 (10) of the General Clauses Act, 1897 (10 of 1897).

4. Purposes of which loans may be granted under this Act.—(1) Subject to such rules as may be made under section 10, loans may be granted under this Act, by such officer as may, from time to time, be empowered in this behalf by the ¹[Provincial Government], for the purpose of making any improvement, to any person having a right to make that improvement, or, with the consent of that person, to any other person.

(2) “Improvement” means any work which adds to the letting value of land, and includes the following, namely:-

- (a) the construction of wells, tanks and other works for the storage, supply or distribution of water for the purposes of agriculture, or for the use of men and cattle employed in agriculture;
- (b) the preparation of land for irrigation;
- (c) the drainage, reclamation from rivers or other waters, or protection from floods or from erosion or other damage by water, of land used for agricultural purposes or waste-land which is culturable ;
- (d) the reclamation, clearance, enclosure or permanent improvement of land for agricultural purposes;
- (e) the renewal or reconstruction of any of the foregoing works, of alterations therein or additions thereto; and
- ²(f) such other works as the ³[Provincial Government] ⁴* * *may, from time to time, by notification in the ⁵[official Gazette], declare to be improvements for the purposes of this Act.

5. Mode of dealing with applications for loans.—(1) When an application for a loan is made under this Act, the officer to whom the application is made may, if it is, in his opinion, expedient that public notice be given of the application, publish a notice, in such manner as the

³[Provincial Government] may, from time to time, direct, calling upon all persons objecting to the loan to appear before him at a time and place fixed therein and submit their objections.

(2) The officer shall consider every objection submitted under sub-section (1), and make an order in writing either admitting or overruling it:

Provided that, when the question raised by an objection is, in the opinion of the officer, one of such a nature that it cannot be satisfactorily decided except by a Civil Court, he shall postpone his proceedings on the application until the question has been so decided.

¹subs. by A.O., 1937, for “L.G.”.

²This clause has been amended in its application to the Province of West Pakistan (except the Capital of the Federation) by the West Pakistan Act No. 16 of 1957, s. 3(3) and 3rd Sch. (with effect from the 14th October, 1955).

³Subs. by A. O., 1937, for “L. G.”.

⁴The words “with the previous sanction of the G.G. in C.” rep. by the Land Improvement and Agriculturists’ Loans (Amdt.) Act, 1906 (8 of 1906), s. 2.

⁵Subs. by A. O., 1937, for “local official Gazette”.

6. Period for repayment of loans.—(1) Every loan granted under this Act shall be made repayable by installments (in the form of an annuity or otherwise), within such period from the date of the actual advance of the loan, or, when the loan is advanced in installments, ¹[from the date of the advance of the last installment actually paid] as may, from time to time, be fixed by the rules made under this Act.

(2) The period fixed as aforesaid shall not ordinarily exceed thirty-five years.

(3) The ²[Provincial Government] ³* * * in making ⁴* * * the rules fixing the period, shall, in considering whether the period should extend to thirty-five years, or whether it should extend beyond thirty-five years, have regard to the durability of the work for the purpose of which the loan is granted, and to the expediency of the cost of the work being paid by the generation of persons who will immediately benefit by the work.

7. Recovery of loans.—(1) Subject to such rules as may be made under section 10, all loans granted under this Act, all interest (if any) chargeable thereon, and costs (if any) incurred in making the same, shall, when they become due, be recoverable by the Collector in all or any of the following modes, namely:—

- (a) from the borrower-as if they were arrears of land-revenue due by him;
- (b) from his surety (if any)-as if they were arrears of land-revenue due by him;
- (c) out of the land for the benefit of which the loan has been granted-as if they were arrears of land-revenue due in respect of that land ;
- (d) out of the property comprised in the collateral security (if any)-according to the procedure for the realization of land-revenue by the sale of immoveable property other than the land on which that revenue is due:

Provided that no proceeding in respect of any land under clause (c) shall affect any interest in that land which existed before the date of the order granting the loan, other than the interest of the borrower, and of mortgagees of, or persons having charges on, that interest, and, where the loan is granted under section 4 with the consent of another person, the interest of that person, and of mortgagees of, or persons having charges on, that interest.

(2) When any sum due on account of any such loan, interest or costs is paid to the Collector by a surety or an owner of property comprised in any collateral security, or is recovered under sub-section (1) by the Collector from a surety or out of any such property, the Collector shall, on the application of the surety or the owner of that property (as the case may be), recover that sum on his behalf from the borrower, or out of the land for the benefit of which the loan has been granted, in manner provided by sub-section (1).

(3) It shall be in the discretion of a Collector acting under this section to determine the order in which he will resort to the various modes of recovery permitted by it.

¹Subs. by s. 2 of the Land Improvement Loans (Amdt.) Act, 1899 (18 of 1899), for “from the date of the actual advance of the last installment”.

²Subs. by A. O., 1937, for “L. G.”.

³The words “and G. G. in C.” rep. by the Land Improvement and Agriculturists’ Loans (Amdt.) Act, 1906 (8 of 1906), s. 3.

⁴The words “and sanctioning” rep. *ibid*.

8. Order granting loan conclusive on certain points. A written order under the hand of an officer empowered to make loans under this Act granting a loan to, or with the consent of, a person mentioned therein, for the purpose of carrying out a work described therein, for the benefit of land specified therein, shall, for the purposes of this Act, be conclusive evidence-

- (a) that the work described is an improvement within the meaning of this Act;
- (b) that the person mentioned had at the date of the order a right to make such an improvement; and
- (c) that the improvement is one benefiting the land specified.

9. Liability of joint borrower as among themselves. When a loan is made under this Act to the members of a village-community or to any other persons on such terms that all of them are jointly and severally bound to the Government for the payment of the whole amount payable in respect thereof, and a statement showing the portion of that amount which as among themselves each is bound to contribute is entered upon the order granting the loan and is signed by each of them and by the officer making the order, that statement shall be conclusive evidence of the portion of that amount which as among themselves each of those persons is bound to contribute.

10. Power to make rules. The ¹[Provincial Government] ²* * * may, from time to time, by notification in the ³[official Gazette], make rules⁴ consistent with this Act to provide for the following matters, namely:—

- (a) the manner of making applications for loans;
- (b) the officers by whom loans may be granted;
- (c) the manner of conducting inquiries relative to applications for loans, and the powers to be exercised by officers conducting those inquiries;
- (d) the nature of the security to be taken for the due application and repayment of the money, the rate of interest at which, and the conditions under which, loans may be granted, and the manner and time of granting loans;
- (e) the inspection of works for which loans have been granted;
- (f) the installments by which, and the mode in which, loans, the interest to be charged on them and the costs incurred in the making thereof, shall be paid;
- (g) the manner of keeping and auditing the accounts of the expenditure of loans and of the payments made in respect of the same; and
- (h) all other matters pertaining to the working of the Act.

11. Exemption of improvements from assessment to land-revenue. When land is improved with the aid of a loan granted under this Act, the increase in value derived from the improvement shall not be taken into account in revising the assessment of land -revenue on the land:

¹Subs. by A. O., 1937, for "L. G."

²The words "subject to the control of the G. G. in C." rep. by the Decentralization Act, 1914 (4 of 1914), s. 2 and Sch., Part I. The words "subject to this control" had been subs. for the words "with the previous sanction" by the Land Improvement and Agriculturists' Loans (Amdt.) Act, 1906 (8 of 1906), s. 4.

³Subs. by A. O., 1937, for "local official Gazette".

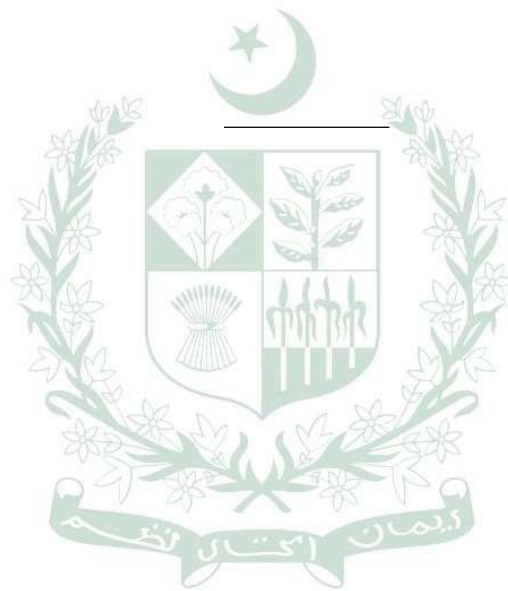
⁴For notification making such rules, see different local Rules and Orders.

Provided as follows:-

(1) where the improvement consists of the reclamation of waste-land, or of the irrigation of land assessed at unirrigated rates, the increase may be so taken into account after the expiration of such period as may be fixed by rules¹ to be framed by the ²[Provincial Government]³ * * * ;

(2) nothing in this section shall entitle any person to call in question any assessment of land-revenue otherwise than as it might have been called in question if this Act had not been passed.

⁴[12. Certain powers of Provincial Government to be exercisable by Board of Revenue or Financial Commissioner. The powers conferred on a ²[Provincial Government] by sections 4(1),5(1) and 10 may, in a province for which there is a Board of Revenue or a Financial Commissioner, be exercised in the like manner and subject to the like conditions by such Board or Financial Commissioner, as the case may be : Provided that rules made by a Board of Revenue or Financial Commissioner shall be subject to the control of the ²[Provincial Government].]



THE PAKISTAN CODE

Date: 16-09-2024

¹For such rules, see different local R. and O.

²Subs. by A. O., 1937, for "L. G."

³The words "with the approval of the G. G. in C." rep. by the Land Improvement and Agriculturists' Loans (Amdt.) Act, 1906 (8 of 1906), s.5.

⁴S. 12 was ins. by the Decentralization Act, 1914 (4 of 1914), s.12 and Sch. Pt. I. The original s. 12 was rep. by the Registration Act, 1908 (16 of 1908).

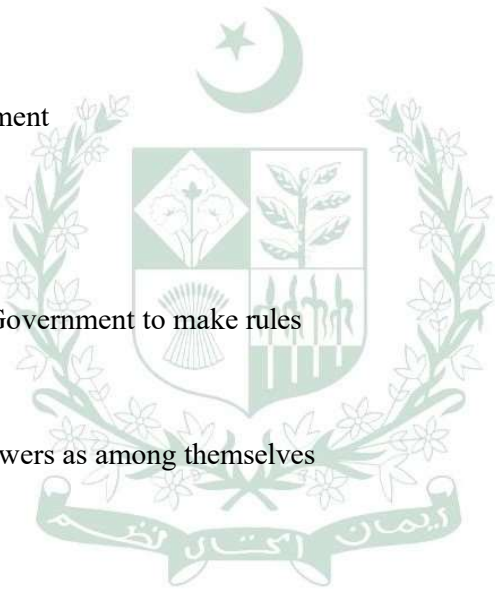


THE AGRICULTURISTS' LOANS ACT, 1884



CONTENTS

1. Preamble
2. Short title, commencement
3. Local Extent
4. [Repeal]
5. Power for Provincial Government to make rules
6. Recovery of loans
7. Liability of joint borrowers as among themselves



THE PAKISTAN CODE

THE AGRICULTURISTS' LOANS ACT, 1884

¹ACT No. XII OF 1884

[24th July, 1884]

An Act to amend and provide for the extension of the Northern India Takkavi Act, 1879.

Preamble. WHEREAS it is expedient to amend the Northern India Takkavi Act, 1879, and provide for its extension to ²[any province]; It is hereby enacted as follows:—

1. Short title.—(1) This Act may be called the Agriculturists' Loans Act, 1884; and

Commencement. (2) It shall come into force on the first day of August, 1884.

³**2. Local Extent.**—(1) This section and section 3 extend to ⁴[the whole of Pakistan].

⁵[(2) The rest of this Act extends in the first instance to Sind, the Karachi Division, the Punjab, the North-West Frontier and District of Sylhet.]

(3) But ⁶[the Provincial Government] may, from time to time, by notification in the official Gazette, extend the rest of this Act to ⁷[the remainder or any other part of the Province].

3. [Repeal of Act X of 1879, and sections 4 and 5 of Act XV of 1880.] Rep. by the Repealing Act, 1938 (I of 1938), s. 2 and Schedule.

⁸**4. Power for Provincial Government to make rules.**—(1) The ⁹[Provincial Government] ¹⁰[or, in a province for which there is a Board of Revenue or Financial Commissioner, such Board or Financial Commissioner, subject to the control of the ⁹[Provincial Government]] may, from time to time, ¹¹* * * make rules¹² as to loans to be made to owners and occupiers of arable land, for the relief of distress, the purchase of seed or cattle, or any other purpose not specified in the Land Improvement Loans Act, 1883, (XIX of 1883), but connected with agricultural objects.

¹For Statement of Objects and Reasons, see Gazette of India, 1884, Pt. V, p. 2; for Proceedings in Council, see *ibid.*, Supplement, pp. 41, 165 and 1130.

This Act has been extended to the Leased Areas of Baluchistan, see the Leased Areas (Laws) Order, 1950 (G. G. O. 3 of 1950); and applied in the Federated Areas of Baluchistan, see Gazette of India, 1937, Pt. I, p. 1499.

This Act has been amended in its application to the Province of Punjab, by Punjab Act No. 10 of 1951 and Act. 5 of 1955, s. 2.

This Act has been applied to Phulera in the Excluded Area of Upper Tanawal to the extent the Act is applicable in the N.W.F.P., subject to certain modifications; and also extended to the Excluded Area of Upper Tanawal (N.W.F.P.) other than Phulera with effect from such date and subject to such modifications as may be notified—see N.W.F.P. (Upper Tanawal) (Excluded Area) Laws Regulation, 1950. It has been amended in its application to Sind Province, see Sind Act 10 of 1941.

This Act has been repealed in its application to the Province of West Pakistan, by W. P. Act No. 17 of 1958, s. 5.

²Subs. by A. O., 1949, Sch., for “any part of British India”.

³S. 2 declared in force in Baluchistan by Baluchistan Reg. II of 1913, s. 3.

⁴Subs. by the Central Laws (Statute Reform) Ordinance, 1960 (21 of 1960), s. 3 and 2nd Sch. (*with effect from the 14th October, 1955*), for “all the Provinces and the Capital of the Federation” which had been subs. by A. O., 1949 Arts. 3 (2) and 4, for “the whole of British India”.

⁵The original sub-section (2) has successively been amended by A. O., 1949, Sch., the Federal Laws (Revision and Declaration) Act, 1951 (26 of 1951), Ord. 21 of 1960, s. 3 and 2nd Sch. (*with effect from the 14th October, 1955*), the Repealing and Amending Ordinance, 1961 (1 of

1961), s. 3, and 2nd Sch., and A. O., 1964, Art. 2 and Sch., to read as above.

⁶The original words “any other L.G.” have successively been amended by A. O., 1937, A. O., 1949, Sch, A. O., 1961, Art. 2 (*with effect from the 23rd March, 1956*) and the Repealing and Amending Ordinance, 1961 (1 of 1961), s. 3 and 2nd Sch., to read as above.

⁷The original words “the whole or any part of the territories under its administration” were first subs. by A. O., 1949, Sch., and then amended by Ord. 1 of 1961, s. 3 and 2nd Sch.

⁸Sections 4 and 5 have been amended in their application to the Province of Sind, *see* Sind Act 10 of 1941, ss. 2 and 3 ; and sub-section (1) of section 4, has been amended in its application to the Punjab, by Punjab Act 10 of 1951, s. 2.

⁹Subs. by A.O., 1937, for “L. G.”.

¹⁰Ins. by the Decentralization Act, 1914 (4 of 1914), s. 2 and Sch. Pt. I.

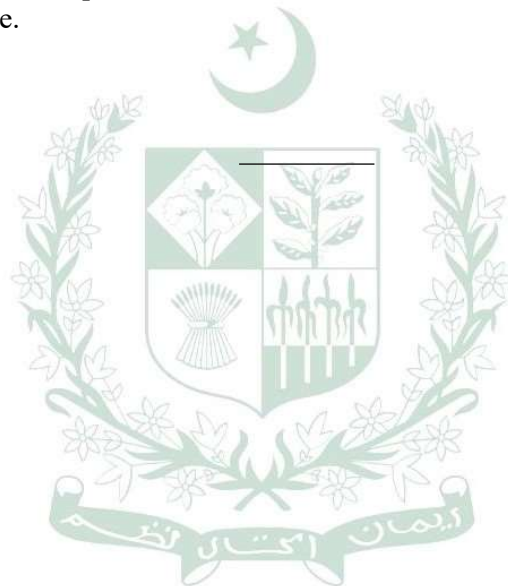
¹¹The words “subject to the control of the G. G. in c.” rep., *ibid.*

¹²For rules under this power, *see* different local Rules and Orders.

(2) All such rules shall be published in the ¹[official Gazette].

²5. Recovery of loans. Every loan made in accordance with such rules, all interest (if any) chargeable thereon, and costs (if any) incurred in making or recovering the same, shall, when they become due, be recoverable from the person to whom the loan was made, or from any person who has become surety for their payment thereof, as if they were arrears of land- revenue or costs incurred in recovering the same due by the person to whom the loan was made or by his surety. .

6. Liability of joint borrowers as among themselves. When a loan is made under this Act to the members of a village community or to any other persons on such terms that all of them are jointly and severally bound to the Government for the payment of the whole amount payable in respect thereof, and a statement showing the portion of that amount which as among themselves each is bound to contribute is entered upon the order granting the loan and is signed, marked, or sealed by each of them or his agent duly authorised in this behalf and by the officer making the order, that statement shall be conclusive evidence of the portion of that amount which as among themselves each of those persons is bound to contribute.



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⁸Subs. by A. O., 1937, for “local official Gazette”.

²Sections 4 and 5 have been amended in their application to the Province of Sind, *see* Sind Act 10 of 1941, ss. 2 and 3 ; and sub-section (1) of section 4, has been amended in its application to the Punjab,

by Punjab Act 10 of 1951, s. 2.



THE AGRICULTURAL PRODUCE CESS ACT, 1940



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1 Short title and extent

2 Definitions

3 Imposition of cess

4 Power to exclude articles from Schedule

5 Refund of, and exemption from, cess

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10 Power to make rules

*11

12 Rules and regulations to be published

SCHEDULE

*Omitted

THE AGRICULTURAL PRODUCE CESS ACT, 1940

ACT NO. XXVII OF 1940

[15th April, 1940]

¹[*An Act to provide for the levy and collection of a cess on certain agricultural products exported from Pakistan*]

¹[WHEREAS it is expedient to provide for the levy of a cess on certain agricultural products exported from Pakistan;]

It is hereby enacted as follows:—

1. Short title and extent.—(1) This Act may be called the Agricultural Produce Cess Act, 1940.

²[(2) It extends to the whole of Pakistan.]

2. ³[Omitted]

3. Imposition of cess.—(1) A customs duty at the rate of one-half of one per cent. *ad valorem* shall be levied on all articles included in the Schedule which are exported from ²[Pakistan]:

Provided that the said duty shall not be levied on articles proved to the satisfaction of the Collector not to have been produced in ⁴[Pakistan]:

⁴[Provided further that the ⁵[Federal Government] may, by notification in the Official Gazette, vary the rate at which customs duty shall be levied.]

(2) The ⁵[Federal Government] may, by notification in the official Gazette, fix for the purposes of levying the said duty tariff values of any articles included in the Schedule, and may alter any tariff values for the time being in force.

¹Subs. by the Acts relating to Cesses on Agricultural Products (Amdt) Ordinance, 1982 (X of 1982), s. 2 and Sch.

²Subs. by the Central Laws (Statue Reform) Ordinance, 1960 (XXI of 1960), s. 3 and 2nd Sch. (*with effect from the 14th October, 1955*).

³Omitted by the Acts relating to the Cesses on Agricultural Products (Amendment) Ordinance, 1982 (X of 1982), s. 2 and Sch.

⁴Subs. and added by Act No. XII of 1950, s.5.

⁵Subs. by F. A. O., 1975 (P.O. No. 4), Art. 2 and Table.

4. Power to exclude articles from Schedule.—The ¹[Federal Government] may, ²* * *, by notification in the official Gazette, direct that any article specified in the Schedule shall cease to be subject to the duty imposed by section 3, and thereupon, so long as the notification remains in force, that article shall be deemed not to be included in the Schedule.

5. Refund of, and exemption from, cess.—The ¹[Federal] Board of Revenue may make rules providing, on such conditions as may be specified in the rules, for—

- (a) the refund of duty levied where articles are exported by land and subsequently imported into ²[Pakistan], and
- (b) the export by land, without payment of the duty of articles, which are subsequently to be imported into ²[Pakistan].

5A. ³[Omitted]

5B. ³[Omitted]

5C. ³[Omitted]

6. ³[Omitted]

6A. ³[Omitted]

6B. ³[Omitted]

6C. ³[Omitted]

6D. ³[Omitted]

7. ⁴[Omitted]

8. ⁴[Omitted]

9. ⁴[Omitted]

⁴**10. Power to make rules.**—(1) The ¹[Federal Government] may, after previous publication, make rules for the purpose of carrying into effect the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely :—

5* * * * *

11. ³[Omitted]

12. Rules and regulations to be published.—All rules made under section 10 ³* * * shall be published in the official Gazette.]

¹Subs by F. A. O., 1975 (P.O. No. 4 of 1975), Art. 2 and Table.

²Omitted by Act No. XII of 1950, s. 6.

³Omitted by the Acts relating to Cesses on Agricultural Products (Amendment) Ordinance, 1982 (X of 1982), s. 2 and Sch.

⁴Omitted and added by Act No. XII of 1950, ss. 11-12.

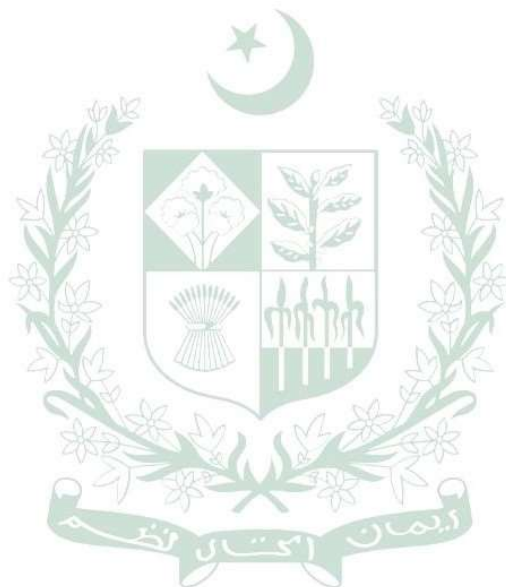
⁵Cls. (a) to (s) omitted by the Acts relating to Cesses on Agricultural Products (Amendment) Ordinance, 1982 (X of 1982), s. 2 and Sch.

THE SCHEDULE

(See section 3)

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9. GHEE.
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11. MANURES.
12. OILCAKES.
13. PULSES.
14. SEEDS.
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16. SPICES.
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18. VEGETABLES.
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THE PAKISTAN CODE

Date: 21.03.2024



THE ZAKAT AND USHR ORDINANCE, 1980



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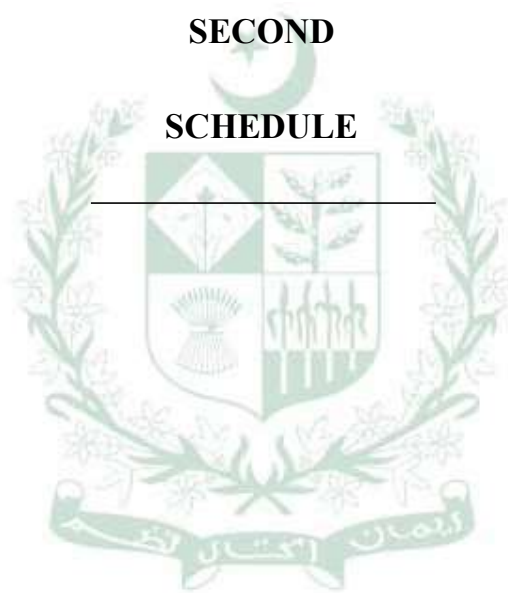
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FIRST

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THE PAKISTAN CODE

THE ZAKAT AND USHR ORDINANCE, 1980

¹ORDINANCE No.XVIII OF 1980

[20th June, 1980]

An Ordinance to make provisions relating to the assessment collection and disbursement of Zakat and Ushr

WHEREAS it is necessary to make provisions relating to the assessment, collection and disbursement of *Zakat* and *Ushr* and matters connected therewith or incidental thereto;

AND WHEREAS Pakistan, Being an Islamic State, must provide for the implementation of Islamic precepts;

AND WHEREAS the Constitution of the Islamic Republic of Pakistan lays down that the Muslims of Pakistan shall be enabled to order their lives in the individual and collective spheres, in accordance with the tenets of Islam ;

AND WHEREAS *Zakat*, including *Ushr*, is one of the fundamental pillars (*arkan*) of Islam;

AND WHEREAS the prime objective of the collection of *Zakat* and *Ushr* and disbursements therefrom, is to assist the needy, the indigent and the poor;

AND WHEREAS the rates of *Zakat* and *Ushr*, as also the purposes for the utilization of *Zakat* and *Ushr*, are specified in Shariah;

AND WHEREAS Shariah enjoins all Muslims who are *Sahib-e-Nisab* to pay, and the State to arrange for the proper collection, disbursement and utilization of, *Zakat* and *Ushr*, and also allows such Muslims to disburse for the purposes authorized by Shariah the part thereof not collected by the State;

AND WHEREAS the Constitution also provides, in Article 31, that the State shall endeavour, as respects the Muslims of Pakistan, to secure, *inter alia*, the proper organisation of *Zakat*.

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action;

NOW, THEREFORE, in pursuance of the proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (*C. M. L. A. Order No. 1 of 1977*), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance : —

¹This Ordinance has been applied to the-Provincially Administered Tribal Areas of the Province of Baluchistan, see Notification No. S.O. (TA-3/46/79, dated 5-7-1980, see Gaz., of Baluchistan, Ext., dated 5-7-1980 (Issue No. 152).

This Ordinance (The Zakat and Ushr Ordinance) has been applied to the Provincially Administered Tribal Areas of the N.W.F.P., by Notification No. Legis : l(9)/70, vol. IV, dated 9-10-1980, see N.W.F.P.Gaz., Ext., dated, 13-10-1980, page 212.

This Ordinance has been applied to the Northern Areas, *vide* S.R.0.951 (1)/91, dated 23-9-1991, see Gaz., of P., 1991. Ext. Pt. II, p. 2462.

CHAPTER-I

PRELIMINARY

1. Short title, extent, application and commencement. —(1) This Ordinance may be called the *Zakat and Ushr Ordinance, 1980*.

(2) It extends to the whole of Pakistan, but ¹[as regards payment and recovery of Zakat and Ushr] applies only to Muslim citizens of Pakistan and a company, or other association of persons, or body of individuals, whether incorporated or not, majority of the shares of which is owned, or the beneficial ownership of which is held, by such citizens.

²[2A) The Federal Government may, by notification in the official Gazette, direct that this Ordinance shall also apply to any other territories or areas specified in the notification, subject to such exceptions and modification as may be so specified].

(3) In respect of a person who may believe that the whole or any part of the recoveries effected from him in the manner laid down in this Ordinance are not according to his belief, such recoveries shall nevertheless be made, but shall be deemed to be contribution to Zakat Fund on the part of that person ³[:]

⁴[Provided that—

- (a) no Zakat or Ushr shall be charged or collected on compulsory basis in respect of the assets or the produce of a person who, not less than thirty days preceding the Valuation Date in the case of Zakat, and at any time before the Valuation Date in the case of Ushr, files with the Deducting Agency, or with the Local Committee in the case of Ushr, a declaration, or an attested copy thereof, in the prescribed form, sworn by him before a magistrate, on Oath Commissioner, a notary public, or any other person authorised to administer oath, in the presence of two witnesses who identify him, to the effect that he is a Muslim and a follower of one of the recognised *fiqhs* which he shall specify in the declaration, and that his faith and the said *fiqh* do not oblige him to pay the whole or any part of Zakat or Ushr in the manner laid down in this Ordinance ; and
- (b) a declaration, or an attested copy thereof, filed as aforesaid in one Zakat year, whether before or after the commencement of the Zakat and Ushr (Third Amendment) Ordinance, 1983, shall continue to be valid for so long as—
 - (i) the declaration or copy, and the asset liable to Zakat to which it relates, remain in the custody of the Deducting Agency ;or
 - (ii) the person filing the declaration or copy continues to hold, in respect of the land to the produce of which it relates, the same status as he held at the time of filing the declaration, and the declaration or copy remains in the custody of the Local Committee.] ;

¹Ins. by the Zakat and Ushr (Amdt.) Ordinance, 1980 (52 of 1980), s. 2.

²Ins. by the Finance Act, 1990 (7 of 1990),s.8.

³Subs. by the Zakat and Ushr (Amdt.) Ordinance 1980, (52 of 1980), s. 2. for the full-stop.

⁴Provisos which was previously added *ibid.*, has been subs. by the Zakat and Ushr (Third Amendment) Ordinance, 1983 (26 of 1983), s. 2.

Provided further that where for any reason Zakat or Ushr is collected on compulsory basis from such a person and he does not wish to leave it in the Zakat Fund as *saddaqah* or *khairat* in the name of Allah as a manifestation of the unity of the Ummah and claims refund, on the basis of a declaration as aforesaid filed by him within the period specified in first proviso or within such further period as may be prescribed, the amount so collected shall be refunded to him in the prescribed manner.]

Explanation.—In this Ordinance, reference to Zakat deductible at source or to Ushr realizable on compulsory basis shall be construed to imply a reference to contributions to Zakat Fund also.

¹[3A) The Federal Shariat Court may, on the application of any person, decide the question whether a declaration such as is referred to in the first or second proviso to sub-section (3) made by any person is valid according to the fiqh he professes to follow ; and, if the Federal Shariat Court decides that the declaration is not valid, such person shall, without prejudice to any other action that may be taken against him under anyother law, be liable to pay Zakat or Ushr, as the case may be, in the manner laid down in this Ordinance.]

(4) It shall come into force on such date² as the Federal Government may, by notification in the official Gazette, appoint, and different dates may be appointed for different provisions of this Ordinance.

2. Definitions. In this Ordinance, unless there is anything repugnant in the subject or context,—

- (i) “Administrator-General” means the person appointed as such under section 13, and includes an officer authorised by him to exercise or perform any power or function of Administrator-General under this Ordinance;
- (ii) “annuity” means the sum payable periodically, according to the annuity policy conditions, to an annuitant during his life-time, or for a fixed number of years, as the case may be, and includes the scheme of postal annuities as notified by the Government;
- (iii) “assets” means assets liable to *Zakat* as provided in this Ordinance;
- (iv) “*attiyat*” means voluntary donations to the Zakat Funds, otherwise than on account of *Zakat* or *Ushr*, and includes *sadaqat-e-nafilah* ;
- (v) “Central Council” means the Council established under section 12;
- (vi) “Chief Administrator” means a person appoint as such under section 15, and includes an officer authorised by him to exercise or perform any power or function of Chief Administrator under this Ordinance;

¹New sub-section (3A) was ins. by the Zakat and Ushr (Amdt.) Ordinance, 1980 (52 of 1980), s. 2.

²I.e 20-6-1980 (except the provisions of Ushr) “see Notification No. 395 A- 18, dated, 20-6 -1980, Gaz. of Pakistan, Ext., Part-III, page 171.

³For provisions of Ushr w.e.f. 15th day of March, 1983 (excluding the sugarcane crop of the year 1982 which is harvested after the aforesaid date) see the Gazette of Pakistan, 1983, Islamabad Part-III, dated, 5-2-1983.

- (vii) “company” means a company as defined in Companies Act, 1913 (VII of 1913);
- (viii) “Deducting Agency” means a bank, post office or other institution referred to in the sixth column of the First Schedule;
- (ix) “Deduction Date” means, in respect of the assets mentioned in the First Schedule, the date or dates on which *Zakat* is to be deducted at source and which is or are specified in the fifth column of that Schedule;
- (x) “District Committee means a Committee constituted under section 16 ¹[or, in the case of the Islamabad Capital Territory, the Islamabad Zakat and Ushr Committee] ;
- (xi) “Government security” has the same meaning as in the Securities Act, 1920 (X of 1920);
- ²[(xii) “Institution” “means *deeni-madaris*, educational, vocational and social welfare institutions, public hospitals, charitable institutions and other institutions providing health-care;];
- (xiii) “insurer” means the State Life Insurance Corporation of Pakistan or Postal Life Insurance ;
- (xiv) “Local Committee” means a Committee constituted under section 18 ;
- (xv) “locality” means the area within the jurisdiction of a Local Committee;
- (xvi) “maturity value” means the sum payable, according to stipulated conditions, on survival of the life assured to the specified age or to the end of the term of the policy;
- ³[(xvii) “*nisab*”, in relation to assets liable to Zakat, except agricultural produce and animals fed free in pastures, means 612.32 grams of silver, or cash or gold, or goods for trade, or any assets liable to Zakat under Shariah, the aggregate value of which is equal to the value of 612.32 grams of silver, as notified by the Administrator-General for each Zakat year or, in the case of a person whose assets liable to Zakat consist only of gold, 87.48 grams of gold;]
- (xviii) “prescribed” means prescribed by rules;
- (xix) “produce” means gross agricultural, horticultural or forest produce;
- (xx) “Provident Fund” has the same meaning as in the Provident Funds Act, 1925 (XIX of 1925);

¹Added by the Finance Act, 1994, (12 of 1994) s. 8.

²Ins. *ibid.*, s. 8.

³New cl. (xvii) was ins. by the Zakat and Ushr (Amdt.) Ordinance, 1980 (52 of 1980). s.3.

¹[(xix) “Provincial Council” means a Council constituted under section 14;]

(xx) “recognised Provident Fund” means a Provident Fund recognised as such, by the competent authority, under the Income-Tax Ordinance, 1979 (XXXI of 1979);

(xxi) “return” means income, howsoever described, accruing on an asset;

(xxii) “rules” means rules made under this Ordinance;

²[(xxiii) “*sahib-e-nisab*” means a person who owns or possesses assets not less than *nisab*, but does not include—

- (a) the Federal Government, a Provincial Government or a local authority;
- (b) a statutory corporation, a company or other enterprise, owned wholly, directly or indirectly, by the Federal Government, a Provincial Government, a local authority or a corporation owned by the Federal Government or a Provincial Government, either singly or jointly with one or more of the other three;
- (c) a subsidiary of a statutory corporation, a company or other enterprise referred to in sub-clause (b) and wholly owned by it;
- (d) the National Investment (Unit) Trust;
- (e) an ICP Mutual Fund;
- (f) a recognised Provident Fund;
- (g) any Unit Fund maintained by the Defence Services, including the Civil Armed Forces;
- (h) a Zakat Fund;
- (i) an institution, fund, trust, endowment or society—
 - (a) registered as a charitable organization under the Societies Registration Act, 1860, or as a company under section 26 of the Companies Act, 1913, or registered or approved as a charitable or social welfare organisation under any other law for the time being in force, and
 - (b) approved by the Central Board of Revenue for the purposes of section 47 of the Income Tax Ordinance, 1979 (XXXI of 1979);

¹Added by the Zakat and Ushr (Amdt.) Act, 1997 (10 of 1997) s. 2, which was previously omitted by Act, 12 of 1994, s. 6.

²Subs. by the Zakat and Ushr (Amdt.) Ordinance, 1980 (52 of 1980), s. 3, for the original cl. (xxiii).

- (j) a *deeni madrasah* registered as such by the Auqaf Department;
 - (k) a mosque ;
 - (l) an orphanage registered as such under the law relating to orphanages ;
 - (m) a Workers Participation Fund established under the Companies Profits (Workers Participation) Act, 1968 (XII of 1968); or
 - (n) amount of a party to a suit or case kept with or under the orders of a court pending decision of the suit or case ;]
- (xxiv) “security” means any stock, share, scrip, debenture, bond, pre-organisation certificate, or instrument commonly known as security;
- (xxv) “share” means a share in the share-capital of a company, or in any body corporate established by or under a Federal law or a Provincial law, and includes stock;
- ¹[(xxvi) “sub-division” means a sub-division of a district as notified by the Provincial Government]
- (xxvii) “surrender value” means the sum payable by an insurer on cancellation of a life-insurance policy or annuity, according to stipulated terms and conditions, at any time before maturity benefits become available;
- (xxviii) “survival benefit” means the amount payable according to life-insurance policy conditions, during the currency of a policy, on survival of the life assured to the specified date as stipulated in the policy;
- ²[(xxix) “Taluqa Committee” or “Sub-divisional Committee” ³[or Town committee] means a committee constituted under section 17 ;]
- ⁴[(xxixa) “Tehsil Committee” means a Tehsil committee constituted under section 17 or, in the case of the Islamabad Capital Territory, the Islamabad Zakat and Ushr Committee;]
- ⁵[(xxx) “Valuation Date” means—
- (a) in respect of assets liable to Zakat, the first day of the Zakat year ; and
 - (b) in respect of produce liable to Ushr, such date or dates as may be prescribed or as may be notified by the Administrator-General or by a Chief Administrator within his jurisdiction ;

¹Subs by the Finance Act 1994, (12 of 1994) s. 8, for the original clause (xxvi).

²Added by the Zakat and Ushr (Amdt.) Act 1997, (10 of 1997) s. 2, which was previously omitted by Act 12 of 1994, s. 8.

³Inserted by ord. 35 of 2002, s.2.(except ICT).

⁴Added by the zakat and Ushr (Amdt.) Act, 1997,(10 of 1997), s. 2.

⁵Subs. by the Zakat and Ushr (Amdt.) Ordinance, 1980 (52 of 1980), s. 3, for “ the original cl. (xxx).

(xxxix) “Zakat Fund” means a Fund established under section 7 ; and

(xxxii) “Zakat year” means year according to the Hijra calendar for which *Zakat* is chargeable, commencing on the first day of Ramadhan-ul-Mubarak and ending with the last day of the following Sha’ban-ul-Moazzam;

Provided that the first Zakat year shall commence with the commencement of this Ordinance and end with the last day of Sha’ban-ul-Moazzam, 1401 A. H.

CHAPTER-II

ZAKAT

3. Charge and collection of Zakat.— (1) Subject to the other provisions of this Ordinance, *Zakat* in respect of assets mentioned in the First Schedule shall be charged and collected, on compulsory basis, for each *Zakat* year, at the rates and in the manner specified therein, and as may be prescribed, from every person ¹[who is on the valuation Date, and has for the preceding Zakat year been, *sahib-e-nisab*] :

Provided that where an asset mentioned in the First Schedule has been assigned by the person owning or possessing it, in favour of another person, *Zakat* in respect of that asset shall be charged and collected on compulsory basis as if the asset had not been so assigned [:]²

³[Provided further that, if an asset was owned or possessed by a person on the Valuation Date but is owned or possessed by some other person on the Deduction Date, the Zakat on such asset shall be charged and collected from such other person on behalf of the person owning or possessing it on the Valuation Date :

Provided further that, if a person proves in the prescribed manner to the satisfaction of the Local Committee of the locality where he ordinarily resides that he was not a *sahib-e-nisab* on the Valuation Date or was not in ownership or possession of assets of the value of *nisab* for the whole of the preceding Zakat year, Zakat shall not be so charged and collected from him, or if collected shall be refunded to him in the prescribed manner :

Provided further that no Zakat shall be charged and collected from the assets of a person who died on or before the Deduction Date ⁴[:]

⁴[Provided further that no Zakat shall be charged or collected on compulsory basis in respect of any of the assets mentioned in the First Schedule which—

(a) have been acquired against payment in foreign currency; or

¹Subs. by the Zakat and Ushr (Amdt.) Ordinance, 1980 (52 of 1980), s. 4, for certain original words.

²Subs. *ibid.*, for full-stop.

³Provisos added *ibid.*,

⁴Subs. and added by the Zakat and Ushr (Amdt.) Ordinance, 1984 (46 of 1984), s. 2.

- (b) are maintained in foreign currency ; and the return on which, and the value on encashment, redemption or withdrawal of which, is payable in foreign currency ¹[:]

¹[Provided further that the Federal Government may, by notification in the official Gazette, exempt any class of bonds or certificates issued by the Federal Government or a statutory corporation a company or other enterprise, owned, directly or indirectly by the Federal Government, a Provincial government, a Local authority or a corporation owned by the Federal Government or a Provincial Government, either singly or jointly with one or more of the other three, from deduction of Zakat on compulsory basis.]

(2) In determining the amount to be collected as *Zakat* on compulsory basis, the value of an asset on which *Zakat* is deductible at source may be reduced, to the extent and in the manner prescribed, only on account of debts which have been—

- (a) primarily secured by that asset ;
- (b) used for the creation of an asset on which *Zakat* is deductible at source ; and
- (c) obtained from the Deducting Agency having custody of the asset securing the debt ²* * * and of the asset created under clause (b).

³[(3) Where a person from whom Zakat has been deducted at source—

- (a) proves that—
 - (i) he is not a Muslim, or
 - (ii) he is not a citizen of Pakistan, or-
 - (iii) the amount deducted from him is more than what is due under this Ordinance, either on account of an error apparent from the record, or on account of reduction provided for in sub-section (2) not having been duly allowed to him, or
 - (iv) he falls under any of the exclusion given in sub clauses (a) to (n) of clause (xxiii) of section 2, or
- (b) proves, as laid down in the third proviso to sub-section (1), that he is not a sahib-e-nisab or was not in ownership or possession of nisab for the whole of the preceding Zakat year, or
- (c) files-a declaration such as is refereed to in the second proviso to sub-section (3) of section 1, which has not been challenged in the Federal Shariat Court under subsection (3A) of that section, and claims refund,

the amount so deducted or, as the case may be, the amount so deducted in excess shall be refunded to him in the prescribed manner.]; and

(4) Where the recovery of Zakat deductible at source in respect of any of the assets mentioned in the First Schedule, falls into arrears, the Administrator-General may forward to the Collector of the district concerned a duly signed certificate specifying the amount of arrears due and the particulars of the person from whom, due, and the Collector shall, on receipt of such certificate, proceed to recover the amount so specified, as if it were an arrears of land revenue.

¹Subs. and added by the Finance Act, 1987 (6 of 1987), s. 11.

²The words and brackets "in clause (a)," omitted by the Zakat and Ushr (Amdt.) Ordinance, 1980 (52 of 1980), s. 4.

³Subs. *ibid.*, for sub-section (3).

(5) A Sahib-e-nisab may pay either to a Zakat Fund or directly to those eligible under Shariah to receive Zakat so much of the Zakat due under Shariah as is not deductible at source under this Ordinance, for example, that due in respect of assets mentioned in the Second Schedule.

¹[(6) Any amount deducted at source by the Deducting Agency from any person shall be treated as payment of Zakat on behalf of such person or, in the case of a person referred to in sub-section (3) of section 1, as contribution to Zakat Fund or *Sadqah* or *khairat* in the name of Allah, as the case may be, on the part of that person.]

4. Secretary of information.— Any information furnished or collected in connection with the deduction of *Zakat* at source under this Ordinance shall be treated as secret and shall not be used for any other purpose, including the assessment or collection of any tax.

CHAPTER-III

USHR

5. Charge and collection of *Ushr*.— (1) Subject to the other provisions of this Ordinance, there shall be charged and collected, on compulsory basis, in such manner as is laid down in section 6, and as may be prescribed, from every land-owner, grantee, allottee, lessee, lease holder or land-holder (other than a person excluded from the definition of *sahib-e-nisab*) *Ushr* at the rate of five per cent of his share of the produce, as on the Valuation Date:

Provided that if any plot of land is used principally for growing one crop and a small portion thereof, not exceeding one-fourth of an acre, is used for growing another crop, *Ushr* shall not be charged in respect of the produce of such small portion.

Explanation.— In this section and section 6, “land-owner”, “grantee”, allottee” “lessee”, “lease-holder” and “land-holder” shall have the same meaning as in the laws relating to land administration and “land-holder” includes a person in possession of any plot of land who has grown a crop on such plot.

(2) An individual land-owner, grantee, allottee, lessee, lease-holder or landholder shall be exempt from the compulsory levy of *Ushr* if—

- (a) he is eligible under Shariah to receive “*Zakat*” ; or
- (b) the produce from his land is less than five *wasqs* — 948 kilograms) of wheat, or its equivalent in value in the case of other crops liable to *Ushr*.

(3) The currency equivalent of five *wasqs* of wheat in value shall be such as may be notified for each *Zakat* year by the Administrator-General.

(4) *Ushr* shall be the first charge on the produce.

(5) *Ushr* shall be collected in cash :

¹Subs. by the Zakat and Ushr (Amdt.) Ordinance, 1980 (52 of 1980), s. 4 for sub-section (6).

Provided that, where the produce consists of wheat or paddy, *Ushr*, at the option of the ¹[Provincial Council] may be collected in kind.

(6) A *Sahib-e-nisab* may pay either to the Local Zakat Fund or directly to those eligible under Shariah to receive *Zakat*, so much of the *Ushr* due under Shariah as is not compulsorily realizable under this Ordinance, for example, in respect of item 9 of the Second Schedule.

^{*2}**[6. Mode of assessment and collection of ushr.]**—(1) The Provincial Revenue Department shall assess and collect Ushr in respect of a landowner, guarantee, lessee, lease-holder or land holder in the prescribed manner, and maintain the record containing such information for a crop season as may be required for the purposes of this Ordinance.

(2) In the case of lease in force immediately before the commencement of this Ordinance, or, after the commencement of the Finance Act, 1990, the liability of the lessor and lessee to pay Ushr shall be equitably apportioned between them by the Tehsildar or, as the case may be, Mukhtiarkar.

(3) An assessee aggrieved by the assessment under subsection (1), or as the case may be, a lessor or lessee aggrieved by the apportionment under sub-section (2), may, within thirty days of the Provincial Revenue Department announcing the assessment, or, as the case may be, apportionment, apply, in the prescribed form and manner to the ³[Deputy District officer Revenue] for a revision of the assessment or apportionment:

Provided that no such application shall be admitted unless the applicant has deposited into the ⁴[District] Zakat Fund not less than fifty per cent of his liability as assessed or apportioned by the Provincial Revenue Department.

(4) The ³[Deputy District officer Revenue] may, at any time, either of his own motion or on the application of an adult Muslim residing within his jurisdiction, make an order enhancing the liability assessed under sub-section (1) or apportioned under sub-section (2) :

Provided that no such order shall be made unless the person affected has been given an opportunity of showing cause against it and of being heard.

(5) The ³[Deputy District officer Revenue] to whom an application is made under sub-section (3) or sub-section (4), or who takes up a matter under sub-section (4) of his own motion, shall give his decision within a period not exceeding one month counted from the date on which he receives the application or, as the case may be, so takes up the matter; and such decision shall be final and shall not be questioned before any Court or other authority.

(6) The demand as determined under sub-section (1) or, as the case may be, under sub-section (4) or sub-section (5), shall be paid by the assessee and collected by the Provincial Revenue Department in such manner as may be prescribed and deposited into the ⁴[District] Zakat Fund.

(7) Where the recovery of Ushr compulsorily realizable under this Ordinance falls into arrears, the Tehsildar or, as the case may be, Mukhtiarkar shall proceed to recover the amount so specified as if it were an arrears of land revenue.]

¹Subs by the Zakat and Ushr (Amdt.) Act 1997, (10 of 1997) s. 3, for, "District Committee" which was previously subs by Act 12 of 1994, s. 8.

^{*}Section 6 shall come into force and have effect from Kharif, 1993, vide S.R.O. No. 762(I)/93. dated 5-9-1993.

²Subs by the Finance Act 1990. (7 of 1990) s. 8, which was amended by various enactments.

³Subs. by ord. 35 of 2002, s.3(except ICT)

⁴Subs by the Finance Act 1994, (12 of 1994) s. 8 for "Local".

CHAPTER-IV

ZAKAT FUNDS

¹[7. **Establishment of Zakat Funds.** —There shall be established the following Zakat Funds, namely: —

- (a) a Central *Zakat* Fund to which shall be credited—
 - (i) the *Zakat* deducted at source ;
 - (ii) the *Zakat* paid into it voluntarily including voluntary contribution made by Pakistani citizens and other persons residing abroad ;
 - (iii) the transfers, if any, from the Provincial Zakat Funds ; and
 - (iv) the grants *atiyyat* and any other receipts including voluntary contributions made by Pakistani citizens and other persons residing abroad ;
- (b) a Provincial Zakat Fund for each Province to which shall be credited—
 - (i) the transfers to it from the Central Zakat fund ;
 - (ii) the Zakat paid into it voluntarily ;
 - (iii) the transfers, if any, from the District Zakat Funds ; and
 - (iv) the transfers, if any, for the Local Zakat Fund; and
 - (v) the grants, *atiyyat* and any other receipts ; and
- (c) a District Zakat Fund for each District to which shall be credited,—
 - (i) the transfers to it from the Provincial Fund ;
 - (ii) the proceeds of *Ushr* to be deposited in the personal ledger account of District Zakat Fund ;
 - (iii) the *Zakat* paid into it voluntarily ;
 - (iv) the transfers, if any, from the Local Zakat Funds ; and
 - (v) the grant *atiyyat* and any other receipts ; and
- (d) a Local Zakat Fund for each Local Committee to which shall be credited —
 - (i) the *Zakat* paid into it voluntarily ;
 - (ii) the transfers to it from the District Zakat Fund ;
 - (iii) the transfer to it from the Provincial Zakat Fund ; and
 - (iv) the grants, *atiyyat* and any other receipts.]

¹Subs. by the Zakat and Ushr (Amdt.) Act, 1997 (10 of 1997) s. 4 for s. 7 which was previously amended by various enactments.

¹**8. Utilization of Zakat Funds.**—The moneys in a Zakat Fund shall be utilized for the following purposes, namely,—

- (a) assistance to the needy, the indigent and the poor particularly orphans and widows, the handicapped and the disabled, eligible to receive *Zakat* under *Shariah* for their subsistence or rehabilitation, either directly or indirectly through *deeni madaris* or educational, vocational or social institution's public hospitals, charitable institutions and other institution providing health care:

Provided that the lists of the individuals to be assisted directly and of the institutions through which assistance is to be given from a Zakat Fund shall be prepared and maintained in such form and manner as may be prescribed ;

- (b) assistance to the needy persons affected or rendered homeless due to natural calamities like floods and earthquakes and for their rehabilitation ;
- (c) expenditure on the collection, disbursement and administration of Zakat and Ushr ;

Provided that—

- (i) the expenditure on the administrative Division and the Central Council shall be met by the Federal Government;
- (ii) the expenditure on the administrative organization of a Chief Administrator, the Provincial Council, and a District Committee shall be met by the Provincial Government ²[:]

²[Provided that where expenditure on the administrative organization of a District Zakat Committee is not fully met by the Provincial Government due to paucity of funds during a financial year, the Central Zakat Council may provide supplementary funds not exceeding two percent from within the limit specified in clause (iii) and]

- (iii) the funds not exceeding ten per cent approved in the budget shall be retained in the Provincial Zakat Fund to meet such additional expenditure of a Local Committee as may be approved by the Central Zakat Council:

Provided also that the banking services and the services connected with the assessment, collection or disbursement of *Zakat* and *Ushr* realizable on compulsory basis under this Ordinance shall be rendered free of charge, except that the Administrator General, in regard to Ushr, may authorise payment of remuneration for any specified services ;

- (d) investment in any non-interest bearing instruments as it permitted under *Shariah* ; and
- (e) any other purpose permitted by *Shariah*.]

¹Subs. by the Zakat and Ushr (Amdt.) Act 1997, (10 of 1997) s. 5, for s. 8, which was previously amended by various enactments.

²Subs. and added by ord. 38 of 2002, s.2.

¹[9. Disbursement from Zakat Funds.— (1) The Central Zakat Council shall prepare budget for each financial year and may, from the Central Zakat Fund, make disbursements and transfer funds to Provincial Zakat Fund in such form and manner as maybe prescribed and as would help in ensuring satisfaction of the needs of the needy and the poor throughout the country as for as possible, on a uniform basis.

(2) A Provincial Council may from the Provincial Zakat Fund make disbursements and transfer funds to ²[the personal ledger Account of the] District Zakat Fund on the basis of population in such form and manner as may be prescribed and as would help in ensuring satisfaction of the needs of the needy and the poor throughout its jurisdiction, as for as possible, on a uniform basis :

Provided that a Provincial Council may, in exceptional circumstances, transfer funds from the Provincial Zakat Fund to the Central Zakat Fund.

(3) A District Committee may make disbursements and transfer funds ²[through crossed cheques] from District Zakat Fund to a Local Zakat Fund or to an institution or incur other administrative expenditure subject to such conditions as may be prescribed and may, whenever directed by the Central Council, transfer any funds surplus to its needs to the Provincial Zakat Fund.

(4) A Local Committee may disburse or incur expenditure from the Local Zakat Fund ²[through crossed cheques] as may be prescribed :

Provided that a Local Committee may, if so required by the Provincial Council or the District Committee, transfer any funds surplus to its needs from the Local Zakat Fund to the Provincial Zakat Fund or, as the case may be, District Zakat Fund surplus to its needs:

Provided further that the Central Council or Provincial Council or a District Committee shall disburse *Zakat* through a Bank or a Post Office or any other financial institution as may be determined by the Central Zakat Council in such form and manner as may be prescribed.]

³[10. Accounts.— (1) The accounts of the Central Zakat Fund, a Provincial Zakat Fund, a District Zakat Fund, and Local Zakat Fund shall be maintained and operated, respectively, by the Administrator-General, the Chief Administrator, the District Committee and the Local Committee, in such form and manner as may be prescribed.]

(2) The records of the accounts of the Zakat Funds shall be preserved for such period, and shall be made available for audit or inspection to such persons or agencies, and in such manner, as may be prescribed.

⁴[11. Audit.— (1) To carry out audit of the Central Zakat Fund annually or at shorter intervals, the Central Council, and to carry out audit of a Provincial Zakat Fund annually or at shorter intervals, the Provincial Council, shall request the Auditor-General of Pakistan and Local fund audit to conduct the audit.

(2) To carry out audit of a District Zakat Fund within a Province annually or at shorter intervals, the Provincial Council shall request the Auditor-General of Pakistan to conduct the audit.

(3) To carry out audit of the Local Zakat Funds within a district annually or at shorter intervals, the District Committee shall request the Auditor-General of Pakistan to conduct audit of the local fund.

(4) The audit performed by Auditor-General under sub-sections (1), (2) and (3) shall include propriety audit.

¹Subs. by the Zakat and Ushr (Amdt.) Act 1997, (10 of 1997) s. 6, for section 9, which was previously amended by various enactments.

²Ins. by ord. 59 of 2000, s.3.

³Subs. by the Zakat and Ushr (Amdt.) Act 1997, (10 of 1997), s. 7, for sub-section (1) which was previously amended by various enactments.

⁴Subs. by the Zakat and Ushr (Amdt.) Act, 1997, (10 of 1997), s. 8 for "section 11"

(5) The annual report of the Auditor-General on the Central Zakat Fund shall be laid before the Majlis-e-Shoora (Parliament), that on a Provincial Zakat Fund before the Provincial Assembly concerned, and that on a District Zakat Fund or a Local Zakat Fund before the ¹[District Assembly] concerned established under the law relating to local government.

(6) Nothing in this section shall be deemed to prevent—

- (a) the Central Council from getting audited any of the Provincial, District or Local Zakat Funds ;
- (b) the Provincial Council from getting audited any of the District or Local Zakat Funds within its jurisdiction ; or
- (c) a Local Committee from getting its own Local Zakat Fund audited.

(7) Notwithstanding anything contained in the preceding sub-sections, the Auditor General shall conduct annual audit of the Central Zakat Fund, the Provincial Zakat Fund, District Zakat Funds and Local Zakat Funds including the accounts of a Deducting Agency or an institution receiving *Zakat*.]

CHAPTER-V

ORGANIZATION AND ADMINISTRATION

12. Central Zakat Council.— (1) The Federal Government shall, by notification in the official Gazette, establish a Central Zakat Council to provide policy guide lines for, and to exercise general superintendence and control over matters relating to *Zakat* and *Ushr*, particularly the Zakat Funds and maintenance of their accounts.

²[(2) The Central Council shall consist of—

- (a) a Chairman;
- (b) four persons to be nominated by the President, of whom three shall be *Ulema* nominated in consultation with the Council of Islamic Ideology ;
- (c) one person from each Province, to be nominated by the President ;
- (d) two women, who shall not be less than forty five years of age, to be nominated by the President;
- (e) the Chief Administrators ;
- (f) the Secretary to the Government of Pakistan in the Ministry of Finance ;

¹Subs. by ord. 35 of 2002, S.4 (Except in ICT)

²Subs. by the Zakat and Ushr (Amdt.) Act 1997, (10 of 1997) s. 9. for sub-sections (2), (3) and (4) which was previously amended by various enactments.

- (g) the Secretary to the Government of Pakistan in the Ministry of Religious Affairs, Zakat, Ushar and Minorities Affairs;
- (h) the Secretary to the Government of Pakistan in the Ministry of Health ;
- (i) the Secretary to the Government of Pakistan in the Ministry of Education ;
and
- (j) the Administrator-General, who shall also be the Secretary General of the Council.

(3) The Chairman of the Central Council shall be a person who is, or has been, a judge of the Supreme Court of Pakistan, to be nominated by the President in consultation with the Chief Justice of Pakistan.

(4) The Chairman and members of the Central Council, other than *ex-officio* members, shall hold office during the pleasure of the President for a term of three years, and shall be eligible for reappointment for another term.]

(5) The Chairman or a member, not being an *ex-officio* member, may, by writing under his hand addressed to the President resign his office:

Provided that he shall continue to hold office until his resignation is accepted by the President.

(6) Any vacancy in the office of Chairman or member, other than an *ex-officio* member, shall be filled by the nomination, in accordance with sub-section (2) or sub-section (3), as the case may be, of a person qualified to hold the office.

(7) The Chairman or the member nominated under subsection (6) shall hold office for the unexpired term of his predecessor.

¹**[13. Administrator-General.—**(1) For carrying out the purpose of this Ordinance, the Secretary, Religious Affairs, Zakat, Ushr and Minorities Affairs Division, Government of Pakistan, shall perform the functions of the Administrator-General under this Ordinance.

(2) The Administrator-General shall be the Chief Executive in respect of matters relating to Zakat and Ushr and shall act under the general superintendence and control of, and in accordance with the policy guidelines given by, the Central Council.]

²**[14. Provincial Zakat Council.—**(1) In each Province, the Provincial Government shall, by notification in the official Gazette, establish a Provincial Zakat Council, to exercise general superintendence and control over matters relating to *Zakat* and *Ushr*, particularly the Zakat Funds in the Province and the maintenance of their accounts, in accordance with the policy guidelines given by the Central Council.

(2) The Provincial Council shall consist of—

- (a) a Chairman ;

¹Subs. by the Zakat and Ushr (Amdt.) Act 1997, (10 of 1997) s. 10, for s.13, which was previously amended by various enactments.

²Subs. *ibid.*, s.11 for section 14.

- (b) five persons, of whom three shall be *ulema*, to be nominated by the Governor ;
- (c) two women, who shall not be less than forty-five years of age, to be nominated by the Federal Government;
- (d) the Secretary to the Provincial Government in the Finance Department;
- (e) the Secretary to the Provincial Government in the Local Government Department;
- (f) the Secretary to the Provincial Government in the Social Welfare Department; and
- (g) the Chief Administrator, who shall also be the Secretary of the Council.

(3) The Chairman of the Provincial Council shall be a person who is, or has been, a Judge of a High Court, to be nominated by the Governor in consultation with the Chief Justice of the High Court.

(4) The Chairman and members of the Provincial Council, not being an *ex-officio* member, shall hold office for a term of three years and shall be eligible for re-appointment.

(5) The Chairman or a member, not being an *ex-officio* member, may, by writing under his hand addressed to the Governor resign his office.

(6) Subject to sub-section (5) the Chairman or, as the case may be, a member shall continue to hold office until his resignation is accepted by the Governor.

(7) Any vacancy in the office of Chairman or member, other than an *ex-officio* member, shall be filled by the nomination, in accordance with sub-section (2) or sub-section (3) as the case may be, of a person qualified to hold the office.

(8) The Chairman or the member nominated under sub-section (7) shall hold office for the unexpired term of his predecessor.

(9) In the Islamabad Capital Territory, the functions of the Provincial Council shall be performed by the Central Council].

¹[**15. Chief Administrator.**—(1) In each Province, for carrying out the purposes of this Ordinance, there shall be appointed by the Governor, in consultation with the Federal Government, a Chief Administrator.

(2) The Chief Administrator shall have the status and grade of and be *ex officio*, Member, Board of Revenue and his tenure and other terms and conditions of service shall be such as may be determined by the Provincial Government.

(3) The Chief Administrator shall act under the general superintendence and control of the Provincial Council and perform, as the Chief Executive of the Council, such functions as are assigned to him by or under this Ordinance.]

¹Subs.by the Zakat and Ushr (Amdt.) Act 1997, (10 of 1997) s. 12, for section 15 which was previously amended by various enactments.

¹[**16. District Zakat and Ushr Committee.**—²(1) In each district, a District Zakat and Ushr Committee, in the Islamabad Capital Territory, the Islamabad Zakat and Ushr Committee and in Karachi, Karachi City District Government Zakat and Ushr Committee shall be constituted by the Provincial Council concerned.]

(2) The District Committee shall, subject to such guidelines as may be given by the Central Council or the Provincial Council, —

- (a) Oversee, generally, the functioning of administrative organization of Zakat and, more particularly, the assessment of *Ushr* and *atiyyat* and the disbursement and utilization of the moneys in the District Zakat Fund and the Local Zakat Fund ;
- (b) for the purposes mentioned in clause (a), make plans for the district, in such form and manner as may be prescribed ;
- (c) prepare and maintain accounts of the District Zakat Fund in such form and manner as may be prescribed ;
- (d) compile accounts of the Local Zakat Funds, for the district, in such form and manner as may be prescribed;
- (e) arrange, in the prescribed manner, audit of the Local Zakat Funds in the district; and
- (f) tender to the provincial Council advice on any matter specified by it.

Explanation.—In this sub-section and in the succeeding provisions of this Ordinance, reference to “District Committee” shall be deemed to include a reference to the Islamabad Zakat and Ushr Committee.

(3) The District Committee shall consist of.—

- (a) a Chairman, who shall be non-official, the ²[District Officer (Revenue)] of the district and two women from within the district who shall not be less than forty-five years of age and one non-official member from each tehsil, taluqa or sub-division in the district:

Provided that where the number of tehsils, taluqas or sub-divisions in a district is less than five, the number of members other than the Chairman and the women members shall be raised to seven :

Provided further that, in any district where there is a District Social Welfare Officer appointed by the government, the District Committee may co-opt him as a member of the Committee, *ex-officio*.

¹Subs. by the Zakat and Ushr (Amdt.) Act 1997, (10 of 1997) S.13 for Section 16 which was previously amended by various enactments.

²Subs. by ord. 35 of 2002,s.5 (except in ICT)

- (b) The District Zakat Officer, who shall also be the Secretary of the Committee ;

Explanation.—Subject to sub-section (7), the District Committees existing before the 5th November, 1996 shall cease to function and new District Committees shall be constituted under this section.

(4) The Chairman shall be nominated by the Provincial Council and the members shall be nominated by the Provincial council in consultation with the Chairman :

Provided that the Chairman shall be an adult Muslim who ordinarily resides in the district and the member from a tehsil, taluqa or sub-division shall be an adult Muslim who ordinarily resides in that tehsil, taluqa or sub-division ¹[:]

¹[Provided further that the Chairman and members of the District Committee shall be the persons who are of good moral character and are not commonly known as persons who violate Islamic Injunctions and are of financial integrity and do not engage in political activities.]

(5) The District Committee so constituted shall be duly notified by the Provincial Council concerned.

(6) The Chairman and members of the District Committee, not being an *ex-officio* member, shall hold office for a term of three years and shall be eligible for re-appointment:

Provided that in the event of delay in the constitution of the new Committee under sub-section (3), the Provincial Council may ask a District Committee to continue to function for a period not exceeding six months after the expiry of the term of its office.

(7) The Chairman or a member, not being an *ex-officio* member, may, by writing under his hand addressed to the Provincial Council, resign his office.

(8) Subject to sub-section (7) the Chairman or, as the case may be, a member shall continue to hold office until his resignation is accepted by the Provincial Council.

(9) Any vacancy in the office of chairman or member, other than an *ex-officio* member, shall be filled by the nomination, in accordance with sub-section (4), of a person qualified to hold the office.

(10) The Chairman or member nominated under sub-section (9) shall hold office for the unexpired term of his predecessor.

(11) The District Committee shall hold meetings of the Committee at least once in every three months.]

²[17. Tehsil, Taluqa or Sub-divisional Zakat and Ushr Committee ³[or Town Zakat and Ushr Committee].— (1) There shall be constituted—

- (a) a Tehsil or Taluqa Zakat and Ushr Committee in each tehsil or taluqa:

¹Subs. and added by ord. 59 of 2000,s.4.

²Subs. by the Zakat and Ushr (amdt) Act 1997, (10 of 1997) S.14 for Section 17 which was previously amended by various enactments.

³Added by ord. 35 of 2002, S.6 (except ICT)

Provided that, if the Provincial Council so directs in respect of any sub-tehsil, a Tehsil Zakat and Ushr Committee may be constituted in the sub-tehsil: and, where a Committee is constituted in a sub-tehsil, such Committee and such sub-tehsil shall be deemed to be a Tehsil Zakat and Ushr Committee and a tehsil, respectively, for the purposes of this Ordinance ; and

- (b) a Sub-divisional Zakat and Ushr Committee in each sub-divisional of the district of Lahore and ¹[a Town Zakat and Ushar Committee in each town of Karachi City District Government, Karachi]

(2) The Tehsil Committee, Taluqa Committee or sub-divisional Committee shall, subject to such guidelines as may be given by the central council, the Provincial Council or the District Committee, —

- (a) oversee assessment of *Ushr* and collection of *Zakat*, *Ushr* and *attiyat*, and the disbursement and utilization of the moneys in the Local Zakat Funds, by the Local Committees in the tehsil, taluqa or sub-division ;
- (b) for the purposes mentioned in clause (a) make plans for the tehsil, taluqa or sub-division, as the case may be, in such form and manner as may be prescribed;
- (c) compile accounts of the Local Zakat Funds for the tehsil, taluqa or sub-division, as the case may be, in such form and manner as may be prescribed ; and
- (d) tender to the District Committee advice on any matter connected with the collection, disbursement or utilization of *Zakat* or *Ushr*.

(3) The Tehsil Committee, Taluqa committee or Sub-divisional Committee shall consist of the ¹[Deputy District Officer (Revenue)], two women members and six members to be elected, in the prescribed manner, by the Chairmen of the Local Committees of the tehsil, taluqa or sub-division, from amongst themselves :

Provided that, if there are more than two tehsil Committees or Taluqa Committees within the jurisdiction of an ¹[Dy. Distt. Officer (Revenue)], he shall be a member of only such of the Committees as the Provincial Council may specify and the Provincial Council may nominate the Tehsildar or Mukhtiarkar of the tehsil or taluqa concerned, as the case may be, to be the member of any other of the said Tehsil Committees or Taluqa Committees.

Provided further that the two women members shall be nominated by the District Committee in consultation with the Chairman of the Tehsil, Taluqa or Sub-divisional Committee concerned and shall not be less than forty-five years of age.

(4) The members of the Committee shall elect one of their member to be the Chairman of the Committee; and, if two or more persons secure an equal number of votes, the result of the election shall be determined by drawing lots.

¹Subs. by ord. 35 of 2002, S.6 (except ICT)

(5) The Tehsil, Taluqa or Sub-divisional Committee so constituted shall be duly notified by the District Committee concerned.

(6) The Chairman and members of a Tehsil Committee, Taluqa Committee or Sub-divisional Committee, not being an *ex officio* member, shall hold office for a term of three years and shall be eligible for re-election.

(7) The Chairman or a member, not being an *ex officio* member, may by writing under his hand addressed to the Tehsil Committee or, as the case may be, Taluqa Committee or, as the case may be, Taluqa Committee or Sub-divisional committee, resign his office.

(8) Subject to sub-section (7), the Chairman or a member shall continue to hold office until his resignation is accepted by the Tehsil Committee or, as the case may be, Taluqa Committee or Sub-divisional Committee.

(9) Any vacancy in the office of Chairman or member, other than an *ex-officio* member, shall be filled by the election, in accordance with sub-section (3), or, as the case may be, sub-section (4), of a person qualified to hold the office.

(10) The Chairman or member elected under sub-section (9) shall hold office for the unexpired term of his predecessor.]

¹[**18. Local Zakat and Ushr Committee.** — (1) A Local Zakat and Ushr Committee shall be constituted for,

- (a) each revenue estate in settled rural area ;
- (b) each *deh* or village in non-settled rural area ; and
- (c) each ward in urban area:

Provided that, if in the opinion of the Provincial Council the population of a revenue estate, *deh* or village is too large, or too small, to have one local Zakat and Ushr Committee, such revenue estate, *deh* or village may, if too large, be divided into two or more localities, or if too small, grouped with any other revenue estate, *deh* or village to form one locality, and where a revenue estate, *deh* or village is so divided or grouped after the constitution of a local Committee that it covers a population of ten thousand persons the Provincial Council may make such consequential orders as may be necessary for the purposes of this Ordinance.

Explanation. — In this sub-section,—

- (a) “urban area” means area within the local limits of a Municipal Corporation, Municipal Committee, Cantonment Board or Town Committee;
- (b) “rural area” means area other than urban area;
- (c) “settled rural area” means rural area for which revenue settlement record exists;
- (d) “non-settled rural area” means rural area other than settled rural area; and

¹Subs. by the Zakat and Ushr (Amdt.) Act 1997, (10 of 1997) s. 15, for section . 18 which was previously amended by various enactments.

- (e) “ward” means a distinct and compact locality the population of which does not exceed ten thousand persons approximately.

(2) The Local Committee shall, subject to such guidelines as may be given by the Provincial Council and the District Committee, or the Tehsil, Taluqa or sub-divisional Committee.

- (a) determine *istehqaq* separately for —
- (i) subsistence allowance;
 - (ii) rehabilitation, either directly or indirectly through deeni madaris, educational vocational and social welfare institutions ;
 - (iii) treatment through public hospitals, charitable institutions and other institutions providing health care; and
 - (iv) any other purpose as may be permitted by *Shariah*;
- (b) collect voluntarily *Zakat*, *Ushr* and *attiyyat* and deposit the moneys in the District Zakat Fund ;
- (c) prepare and maintain accounts of the Local Zakat Fund in such form and manner as may be prescribed ; and
- (d) tender to the Tehsil, District Committee advice on any matter connected with collection, disbursement and utilization of *Zakat*, *Ushr* and *attiyyat*.

(3) The Local Committee shall consist of nine members, of whom two shall be Muslim women who are not less than forty five years of age selected by the residents of the locality in the manner specified in sub-section (4).

(4) The District committee shall constitute a team of three or more persons including at least one gazetted officer, one *aalim-e-deen* and one member of the District Committee to organize a public gathering of the adult Muslims, teachers an *ulema* residents of a locality and call upon them to select, in the prescribed manner, seven adult Muslims residing in that locality who possess Secondary School Certificate and are known to be pious and who offer five times prayer daily, and have sound moral and financial integrity and not engaged in political activity :

Provided that a person who is a member of a team constituted for the selection of members of a Local Committee shall not be eligible to be a member of such Local Committee, and except in the case of such Local Committees in the Islamabad Capital Territory as may be notified by the Administrator-General, a person who is a salaried employee of Government or of a local authority otherwise than as *Pesh Imam* of a local mosque or a teacher of a local school, or of a corporation set-up owned or controlled by Government shall not be eligible to be member of a Local Committee :

Provided further that, where in a district the number of Local Committees is so large that the members of the District Committee cannot be put on all the teams constituted for the selection of members of Local Committees in the district, the District Committee, may, at its discretion, nominate any other non-official person of the district to represent it on the said team :

Provided further that the team constituted by the District Committee shall organize a separate gathering of the adult Muslim female residents of the locality and call upon them to select, in the prescribed manner, two Muslim women residing in that locality who are known to be pious and who enjoy their trust to be members of the Local Committee.

(5) The members of a Local Committee shall elect one of their members, being a person who possesses Secondary School Certificate and who offers prayer five times during a day regularly and observes the fast throughout *Ramadhan-ul-Mubarak* according to the injunctions of Islam, to be the Chairman of the Local Committee, and if two or more persons secure an equal number of votes, the result of the election shall be determined by drawing lots.

(6) The Local Committee so constituted shall be duly notified by the District Committee concerned.

(7) Any adult Muslim resident of a locality who is aggrieved by the conduct or the result of the proceedings for the selection of the members, or the election of the Chairman, of the Local Committee concerned may prefer an appeal to District Committee:

Provided that the District Committee shall not grant any injunction or make any interim order, including a stay order, during the period an appeal is pending.

(8) The District Committee to which an appeal under sub-section (9) is preferred shall decide the appeal within such time as may be prescribed; and the decision of the District Committee shall be final and shall not be called in question before any court or other authority.

(9) The Chairman and members of the Local Committee shall hold office for a term of three years and shall be eligible for re-election or re-selection as the case may be :

Provided further that the District Committee may, in consultation with the Federal Government, remove a Chairman or a member or the Local Committee from his office and nominate another person as Chairman or, as the case may be, a member for the unexpired term of his predecessor :

Provided also that a Chairman shall not be eligible to hold office for more than two consecutive terms of three years each :

Provided further that the District Committee may, in the event of delay in the constitution of the new Local Committee, ask a Local Committee to continue to function for a period not exceeding six months after the expiry of term of its office.

(10) The Chairman or a member may by writing under his hand addressed to the District Committee, resign his office.

(11) Subject to sub-section (1) the Chairman or, as the case may be, a member shall continue to hold office until his resignation is accepted by the District Committee.

(12) Any vacancy in the office of Chairman or member shall be filled by election or selection of a person qualified to hold the office, in accordance with the provisions of sub-section (4) or, as the case may be, sub-section (7).

(13) The Chairman, or the member elected or selected, as the case may be, under sub-section (12), shall hold office for the unexpired term of his predecessor.

(14) All Local Committees existing before the 5th November, 1996, shall cease to function from that date.]

¹[**19. Vacancy etc., not to invalidate acts or proceedings.**Notwithstanding anything contained in this Ordinance, no act or proceeding of a Council or committee established or constituted under this Ordinance shall be invalid by reason only of the existence of a vacancy in, or defect in the constitution of, such Council or Committee.]

²[**19A Members of Council and other Committees to be Muslims.**—(1) All the members of the Central Council, Provincial Council and other Committees shall be Muslim and where the holder of an office cannot become a member by reason of his not being a Muslim, the President in case of the Central Council, the Governor in case of Provincial Council and Provincial Council in the case of District Committees shall nominate a Muslim official member in his place.

(2) Except in the case of Islamabad Capital Territory, a person who is a salaried employee of Government or of a local authority, otherwise than a *Pesh Imam* of a local mosque or a teacher of a local school or of a corporation set-up, owned or controlled by the Government shall not be eligible to be a member of a Committee constituted under section 18.]

20. Person to preside at meetings in the absence of Chairman. If the office of Chairman of a Council or Committee established or constituted under this Ordinance is for the time being vacant, or the Chairman is absent from a meeting of the Council or Committee, the meetings thereof or, as the case may be, the meeting from which the Chairman is absent, shall be presided at—

(a) in the case of the Central Council, by the Administrator-General;

³[(b) in the case of the Provincial Council, by the Chief Administrator;]

(c) in the case of a District Committee, by the ⁴[District Officer (Revenue)]

³[(d) in the case of a Tehsil, Taluqa or Sub-divisional Committee, by the *ex-officio* member, that is, ⁴[Deputy District Officer (Revenue)] or, if the *ex-officio* member is himself the Chairman of the Committee, by the member elected by the members present; and]

(e) in the case of a Local Committee, by the member elected by the members present [:]⁵

⁶[Provided that in case of temporary disability of the Chairman, District Committee, the ⁴[District Officer (Revenue)] shall perform the functions of such Chairman.]

¹Subs. by the Zakat and Ushr (Amdt.) Act 1997, (10 of 1997) s. 16, for section 19 which was previously amended by various enactments.

²Subs. *ibid.*, s. 17, for section 19A which was previously amended by various enactments. ,

³Added *ibid.*, ss. 18 and 19, for clauses (b) and (d).

⁴Subs. by ord. 35 of 2002, S.7 (except ICT)

⁵Subs. by the Finance Act. 1994. (12 of 1994), s. 8, for “full-stop”.

⁶Proviso added by the Finance Act, 1994 (12 of 1994), s. 8.

21. Power of supersession and removal.—¹[(1) If the ²[Provincial] Council, in the case of a District Committee, and the District Committee in the case of a Local Committee, is of the opinion that a Committee constituted under this Ordinance—

- (a) is unable to discharge or persistently fails in discharging its duties; or
- (b) is unable to administer its affairs; or
- (c) acts in a manner contrary to public interest; or
- (d) otherwise exceeds or abuses its powers;
- (e) has a majority of members who are not pious Muslims or who are engaged in political activity,

The ²[Provincial] Council or, as the case may be, the District Committee may, by a notification, declare the concerned Committee to be superseded for such period not exceeding one year as may be specified in the notification :

Provided that the period of supersession may, if the ²[Provincial] Council or the District Committee considers its necessary to do so, be extended, beyond a period of one year.]

(2) When a ³[declaration is made] under sub-section (1) in respect of a Committee,—

- (a) the persons holding office as Chairman and members of the Committee to which the resolution relates, shall cease to hold office ;
- ⁴[b] all functions of the District Committee shall, during the period of supersession, be performed by an Administrator appointed by the ²[Provincial] Council and in the case of a Local Committee such functions shall be performed by the Administrator appointed by the District Committee; and]
- (c) before the expiry of the period of supersession, elections shall be held and selection or nominations made in accordance with the provisions of this Ordinance to reconstitute the Committee.

(3) ²[Provincial] Council, in the case of District Committee, and the District Committee in the case of Local Committee] is of the opinion that the Chairman or a member of a Committee constituted under this Ordinance,—

- (a) was at the time of his selection, election or nomination
 - (i) not a ⁵[pious] Muslim;
 - (ii) not an adult;
 - (iii) not a resident of the area within the jurisdiction of the Committee;
 - (iv) an undischarged insolvent; or

¹Subs. by the Finance Act, 1994 (12 of 1994), s. 8, for sub-section (1).

²Subs. by the Zakat and Ushr (Amdt.) Act, 1997, (10 of 1997) s. 19 for “Central”.

³Subs. *ibid.*, for “certain words.”

⁴Subs. by Act 12 of 1994, s. 8, for cl. (b).

⁵Added and subs. by the Zakat and Ushr (Amdt.) Ordinance, 1983 (7 of 1983), s. 5.

- (v) not of sound mind; [or]¹
- ¹[vi) engaged in political activity] ;
- (b) has been, during the period of three years preceding the date of his selection, election or nomination,—
 - (i) ordered to execute a bond under section 108, 109 or 110 of the Code of Criminal Procedure, 1898 (Act V of 1898); or
 - (ii) convicted for an offence involving moral turpitude; or
 - (iii) declared *goonda* under the law relating to the control of *goondas*;
- (c) has, after his selection, election or nomination, incurred any of the disqualifications referred to in sub-clause (i), (iii), ¹[(iv), (v) or (vi)] of clause (a), or sub-clauses (i), (ii) or (iii) of clause (b);
- (d) has, without reasonable excuse, absented himself from three consecutive meetings of the Committee ;
- (e) has been guilty of abuse of power or of misconduct in the discharge of his duties as Chairman or member, or been responsible for any loss ²[“mis-application, misappropriation or misuse] of any money or property of the Committee ; or
- (f) has become physically disabled from performing functions as Chairman or member,

²[the ³[Provincial] Council, in the case of a District Committee, and the District Committee, in the case of Local Committee, may, by a resolution, remove such Chairman or member from office].

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THE PAKISTAN CODE

⁵[(3A) If, after such inquiry as may be considered necessary, the ³[Provincial] Council, in the case of a District Committee, or the District Committee in the case of a Local Committee, is of the opinion that the Chairman or a member of Committee or an employee assigned to work with a Committee or an institution receiving Zakat Funds under this Ordinance, was guilty of misconduct in the discharge of his duties, or is responsible for the loss, misapplication or misuse of Zakat Funds, the ³[Provincial] Council or as the case may be, the District Committee shall initiate criminal proceedings against such Chairman, member, person or institution.

¹Added and subs. by the Zakat and Ushr (Amdt.) Ordinance, 1983 (7 of 1983), s. 5.

²Subs. by the Finance Act 1994 (12 of 1994) s. 8, for certain words.

³Subs. by the Zakat and Ushr (Amdt.) Act, 1997, (10 of 1997) s. 19, for “Central”.

⁴Explanation omitted by Act, 12 of 1994, s. 8.

⁵New sub-section 3A ins. *ibid*.

Explanation.- For the purpose of clause (e) of sub-section (3) and sub-section (3A), the expression “misconduct” means bribery, corruption, jobbery, favoritism, nepotism, wilful mal-administration or wilful diversion of funds, and shall include an attempt or abetment of such misconduct;]

(4) When the Chairman or member of a Committee is removed from, or otherwise ceases to hold, office, the vacancy in the office of such Chairman or member shall be filled within such time as the ¹[the ²[Provincial] Council, in the case of a District Committee, and the District Committee, in the case of a Local Committee may] determine, by the election, selection or nomination, as the case may be, in accordance with the provisions of this Ordinance, of a person qualified to hold the office.

(5) The Chairman or member elected, selected or nominated under sub-section (4) shall hold office for the unexpired term of his predecessor.

³[(6) The ²[Provincial] Council may delegate to the Chief Administrator all or any of its powers and functions under the preceding provisions of this section in respect of a District Committee or a Local Committee.]

(7) The Chairman or a member of a Committee superseded under subsection (1), or a Chairman or member removed from office under sub-section (3), may, within such time, and in such form and manner, as may be prescribed, apply to the ⁴[Central] Council for a review of its decision; and the decision of the ⁴[Central] Council in such review, given after giving to the applicant an opportunity of being heard, shall be final and shall not be called in question before any Court or other authority.

5* * * * *

⁶[21-A. ⁷[Vote of no confidence.]]—(1) Where in case of a ⁸* * * Local Committee, the District Committee, after such enquiry as it may deem fit, is of the opinion that the members of that Committee no longer have confidence in the Chairman, the District Committee may, in the prescribed manner, remove the Chairman from his office.

⁹[(2) Where in the case of a member of a Local Committee, or of a Local Committee as a whole, the District Committee, after such enquiry as it may deem fit, is of the opinion that the adult Muslim residents of the locality no longer have confidence in the member, or in the Committee as a whole, the District Committee may, in the prescribed manner, remove the member from his office or dissolve the Committee as a whole].

(3) The vacancy in the office of Chairman or member ¹⁰[or members] so caused shall be notified by the District Committee and shall be filled in accordance with the provisions of this Ordinance.]

¹Subs. by the Finance Act, 1994 (12 of 1994), s. 8, for certain words

²Subs. by the Zakat and Ushr (Amdt.) Act, 1997, (10 of 1997) s. 19, for “Central”.

³Subs. by the Finance Act, 1994 (12 of 1994), S.8 for sub-section 6.

⁴Subs. by Act 12 of 1994, s. 8, for “Provincial”.

⁵Explanation omitted *ibid*.

⁶New s. 21-A ins. by the Zakat and Ushr (Amdt.) Ordinance, 1980 (52 of 1980), s. 14

⁷Subs. by Act, 1994 (12 of 1994), s.8, for the “marginal heading.”

⁸The certain words omitted *ibid*, s. 8.

⁹Added and subs. by the Zakat and Ushr (Amdt.) Ordinance, 1983 (7 of 1983), s. 6.

¹⁰Ins. *ibid*.,

¹[**22. Administrative organization.** —The administrative organization under this Ordinance shall be through a Division to be known as the Religious Affairs, Zakat, Ushr and Minorities Affairs Division and may include such organizations as are performing social security and other complementary functions and that of a Chief Administrator, a Department or a part of a Department of the Provincial Government.

(2) The Secretary of Religious Affairs, Zakat, Ushr and Minorities Affairs Division shall be the *ex officio* Administrator General Zakat].

23. Certain persons to be public servants. — Every person engaged in, or employed for, the administration of this Ordinance shall be deemed to be a public servant within the meaning of section 21 of the Pakistan Penal Code (Act XLV of 1860).

²[*Explanation.*—For the purposes of this section, the Chairman and members of the District Committee and Local Committee shall be the persons engaged in the administration of this Ordinance.];



CHAPTER-VI

MISCELLANEOUS

24. Exemption. The Federal Government may, in consultation with the Council of Islamic Ideology exempt, by notification in the official Gazette, any specified class of cases or persons from payment of compulsory levy of *Zakat* or *Ushr*.

25. Certain tax concessions.—(1) Notwithstanding anything contained in any other law for the time being in force, —

- (a) in determining the tax liability of an assessee for an assessment year,—
 - (i) under the Income-tax Ordinance, 1979 (XXXI of 1979), his taxable income shall be reduced by the amount paid by him to a Zakat Fund, during the previous year relevant to that assessment year; and
 - (ii) under the Wealth-tax Act, 1963 (XV of 1963), his assets in respect of which *Zakat* or contribution in lieu thereof, has been deducted at source during the year relevant to that assessment year shall be excluded from his taxable wealth; and
- (b) land-revenue and development cess shall not be levied on land on the produce of which *Ushr* or contribution in lieu thereof, has been charged on compulsory basis.

¹Subs. by the Zakat and Ushr (Amdt.) Act, 1997, (10 of 1997), s. 20, for section 22, which was previously amended by various enactments.

²Explanation added by the Finance Act, 1994, (12 of 1994) s.8.

(2) Nothing in the preceding sub-section shall be deemed to affect the liability to pay income-tax, wealth tax, land revenue or development cess in respect of any period preceding the enforcement of the relevant provisions of this Ordinance.

¹[**26. Power to make rules.**—The Central Council may, notification in the official Gazette, make rules for carrying out the purposes of this Ordinance.

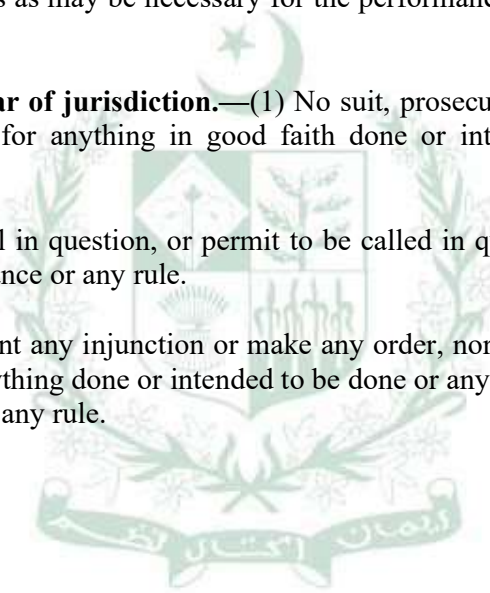
Provided that, if the Central Council so directs, the Provincial Council may, with the approval of the Central Council, make rules in respect of administrative matters.]

²[**27. Power to call for information and issue directions.**—The Central Council, the Administrator-General, a Provincial Council, a Chief Administrator, a District Committee, a Tehsil Committee, a Taluqa Committee, a Sub-divisional Committee, or a Local Committee, may, within its or his jurisdiction, call for such information or record from, and issue such directions to the concerned persons or agencies as may be necessary for the performance of its or his functions under this Ordinance.]

28. Indemnity and bar of jurisdiction.—(1) No suit, prosecution or other legal proceeding shall lie against any person for anything in good faith done or intended to be done under this Ordinance or any rule.

(2) No Court shall call in question, or permit to be called in question, anything done or any action taken under this Ordinance or any rule.

(3) No Court shall grant any injunction or make any order, nor shall any Court entertain any proceedings, in relation to anything done or intended to be done or any action taken or intended to be taken under this Ordinance or any rule.



¹Subs. by the Zakat and Ushr (Amdt.) Act, 1997 (10 of 1997) s. 21, for section 26, which was previously amended by various enactment.

(a) For the Zakat (Transfer and Disbursement) Rules, 1980, vide S.R.O. No. 758 (I)/80 dated the 12th July, 1980 *see* Gaz. of P., 1980 Ext., pp. 1387—1390.

(b) For the Islamabad Capital Territory Local Committee (Constitution) Rules 1980 vide S.R.O. No. 1159(I)/80, dated the 23rd November, 1980, *see* Gaz. of P., 1980 Ext. Pt. II, PP. 2225—2228.

(c) For the Islamabad Capital Territory Local Committee and the Islamabad Zakat and Ushr Committee (Procedure) Rules, 1980, *vide* S.R.O. No. 1160(I)/80, dated the 23rd November, 1980, *see* Gaz. of P., 1980, Ext., Pt. II, pp. 2229—2230.

(d) For the Zakat (Deduction and Refund) Rules, 1981, *vide* No. CA 1155/CD 2(5), dated the 23rd April, 1981, *see* Gaz. of P., Ext., Pt. III, pp. 197—222.

(e) For the Islamabad Capital Territory Local Committee (Removal of Chairman and Members) Rules, 1982, *vide* S.R.O. III(I)/82, dated the 3rd February, 1982, *see* Gaz. of P., 1982, Ext., Pt. II pp. 151—155.

(f) For the Ushr (Assessment and Collection) Rules, 1983, *vide* S.R.O. No. 219(I)/83, dated the 2nd March, 1983 *see* Gaz. of P., 1983 Ext., Pt. II, pp. 287—298.

(g) For the Punjab Ushr (Assessment and Collection) Rules, 1983 *vide* S.R.O. No. 305(I)/83, dated the 27th March, 1983, *see* Gaz. of P.; 1983, Ext., Pt. II pp. 433—444.

(h) For the Baluchistan Ushr (Assessment and Collection) Rules, 1983, *vide* S.R.O. No. 306 (I)/83, dated the 27th March, 1983, *see* Gaz. of P., 1983, Ext., Pt. II pp. 445—456.

(i) For the Sind Ushr (Assessment and Collection) Rules 1983, *vide* S.R.O. No. 334(I)/83, dated the 30th March, 1983 *see* Gaz. of P., 1983, Ext., Pt. II, pp. 491—503.

(j) For the North-West Frontier Province Ushr (Assessment and Collection) Rules, 1983, *vide* S.R.O. No. 335 (I)/83, dated the 2nd April, 1983 *see* Gaz. of P., 1983 Ext., Pt. II, pp. 505—517.

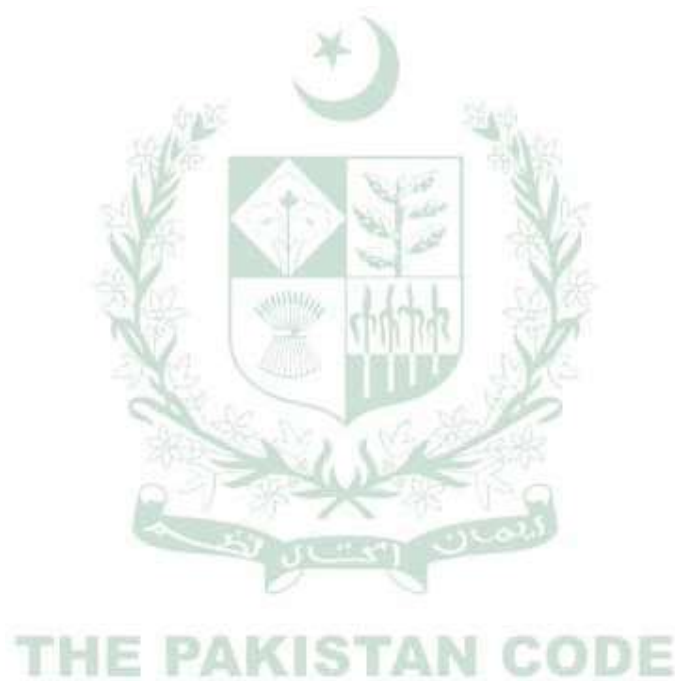
(k) For the Superseded and Removed Chairman and Members of Zakat Committees (Application for Review) Rules, 1985, *vide* S.R.O. No. 147(I)/85, dated the 14th February, 1985, *see* Gaz., of P., 1985, Ext., Pt. II, pp. 197-198.

²Subs. by the Zakat and Ushr (Amdt.) Act, 1997 (10 of 1997) s. 22, for section 27, which was previously amended by Act 12 of 1994, s. 8.

29. Removal of difficulties. —The Federal Government may make such provisions¹ as may be necessary to remove any difficulty in carrying out the purposes of this Ordinance.

²[**29A. Dissolution and reconstitution of Committee.** —All existing District Zakat and Ushr Committees, Tehsil Taluka and Sub-Divisional Zakat and Ushr Committees and Local Zakat and Ushr Committees shall stand dissolved and cease to function with immediate effect and new Committees shall be constituted under sections 16, 17 and 18 within a period of ³[six months] from commencement of the Zakat and Ushr (Amendment) Ordinance, 2000.]

30. Repeal.—The Zakat and Ushr (Organisation) Ordinance, 1979 (XXIX of 1979), is hereby repealed.



¹The Zakat and Ushr Ordinance, 1980 has been modified as shown below:

(1) S.R.O. 646(I)/80, dated the 22nd June, 1980.

(2) S.R.O. 104(I)/81, dated 5th February, 1981.

(3) S.R.O. 739(I)/81-A, dated 8th July, 1981.

(4) S.R.O. 1207(I)/81, dated 15th November, 1981.

(5) S.R.O. 523(K)/82, dated 6th June, 1982.

²Ins. by Ord. 59 of 2000, s.5.

³Subs. by Ord. XXI of 2001, s.2 and shall be deemed always to have been so subs.

FIRST SCHEDULE

(See section 2 and 3)

ASSETS SUBJECT TO COMPULSORY LEVY OF ZAKAT THROUGH DEDUCTIN-AT-SOURCE FOR CREDIT TO THE CENTRAL ZAKAT FUND

S.No.	Assets	¹ * * *	Rate and basis for computing the amount to be deducted as Zakat	The Deduction Date	The Deducting Agency
1	2	¹ *	4	5	6
1.	Savings Bank Accounts and similar accounts by whatever name described ² * * * with the banks operating in Pakistan post offices. National Savings Centres and financial institutions keeping such Accounts.	¹ * * *	2.5% of the amount standing to the credit of an account at the commencement of the day on the Valuation Date. ³ [No deduction shall be made in case the amount standing to the credit of an account does not exceed the amount notified by the Administrator-General].	As notified by the Administrator-General for the Zakat year.	The bank, office, centre, or institution, as the case may be keeping the account.
2.	Notice Deposit Receipt and Accounts ⁴ * * * and similar receipts and accounts by whatever name described ² * * * with the banks operating in Pakistan, post offices, National Savings Centres and financial institutions issuing such receipts and keeping such accounts.	¹ * * *	2.5% of the face value of a receipt or the amount standing to the credit of an account ⁵ [as the case may be] at the commencement of the day on the Valuation Date, in each Zakat year.	⁶ [The date on which the first return is paid or the date of encashment with drawal, whichever be earlier in the Zakat year.]	The bank, office centre or institution, as the case may be, issuing the receipt or keeping the account, and responsible for paying the return or the amount encashed/withd-rawn.

¹The heading "The valuation date", figure "3" and entries relating thereto, have been omitted by the Zakat and Ushr (Amdt.) Ordinance, 1980 (52 of 1980), s. 15.

²Omitted by the Zakat and Ushr (Amdt.) Ordinance, 1984 (46 of 1984), s. 3.

³Subs, by Ord. 52 of 1980, s. 15 for certain original words.

⁴The words "and Fixed Deposit Receipts with terms of maturity of nine months or less" have been omitted, ibid,

⁵Ins. ibid.

⁶Subs. ibid, for the original entry.

1	2	3*	4	5	6
3.	Fixed Deposit Receipts ¹ * * * and Accounts and similar receipts and accounts ² * * * and certificates (e.g., Khas Deposit Certificates), by whatever name described, issued by the banks operating in Pakistan, post offices, National Savings Centres and financial institution,—on which return is receivable by the holder periodically or is received earlier than maturity.	³ ***	2.5% of the face value of a receipt or a certificate, or the amount standing to the credit of an account, as the case may be, as at the commencement of the day on the Valuation Date, in each Zakat year.	The date on which the first return is paid, or the date of encashment redemption withdrawal, whichever be earlier in the Zakat year.	The bank, office, Centre or institution, as the case may be, issuing the receipt or certificate or keeping the account, and responsible for paying the return, or encashment redemption/withdrawal .
4.	Savings (deposit certificates e.g. Defence Savings Certificates, National Deposit Certificates), receipts and accounts by whatever name described, issued or kept by the banks operating in Pakistan, post offices. National Savings Centres, financial institution, statutory corporations and companies,— on which return is ⁴ [receivable and] is received by the holder, only on maturity or encashment.	³ ***	2.5% of the payable value of certificates or receipts or the amount standing to the credit of an account, ⁵ [as the case may be, as on the valuation Date].	The date on which the value on maturity is paid, or of encashment/withdrawal whichever be earlier in the Zakat year.	The bank office, Centre, institution, corporation or company, as the case may be responsible for paying the return or the amount, withdrawn, or redeeming/ encashing the certificates or receipts.
5.	Units of the National Investment (Unit) Trust.	³ ***	2.5% of the ⁶ * repurchase value of the Units as on the	The date on which the first return or the ⁷ [repurchase] value is	The Trustee of the National Investment (Unit) Trust or its

¹The words, bracket and figure “(other than those mentioned in serial number 2)” have been omitted by the Zakat and Ushr (Amdt.) Ordinance, 1980 (52 of 1980) s. 15.

²Omitted by the Zakat and Ushr (Amdt.) Ordinance, 1984 (46 of 1984), s. 3.

³The heading “the valuation date”, figure “3” and entries relating thereto, have been omitted by Ordinance 52 of 1980, s. 15.

⁴Subs. *ibid.*, for “receivable or”.

⁵Subs. *ibid.*, for certain original words.

⁶The word “applicable” omitted, *ibid.*,

⁷Subs. *ibid.*, for “surrender”.

1	2	*2	4	5	6
6.	I.C.P. Mutual Fund Certificates.	2***	Valuation Date in each Zakat year. 2.5% of the face value, or the market value based on the closing rate at the Karachi Stock Exchange, whichever be lower as on the Valuation Date in each Zakat year.	paid whichever be earlier in the Zakat year. The date on which the first return is paid in the Zakat year.	authorised agent paying the return on, or the [repurchase] value of, the Units. Investment Corporation of Pakistan.
7.	Government securities (other than prize bonds and certificates mentioned at serial number 3 and 4) on which return is receivable by the holder periodically.	2***	2.5% of the face value of the Government securities as on the Valuation Date in each Zakat year.	The date on which the first return is paid or the date of encashment/redemption, whichever be earlier in the Zakat year.	The bank, office or institution as the case may be, responsible for paying the return on encashing redeeming the security.
8.	Securities including shares and debentures of ³ [companies or statutory Corporations] (excluding those held in the name of a ⁴ [company or a statutory corporation] and those mentioned at serial number 5, 6 and 7), on which return is payable periodically or otherwise, and is paid.	2***	If listed on the stock exchange, 2.5% of the paid up value, or the market value based on the closing rate at the Karachi Stock Exchange, whichever be lower as on the Valuation Date, in each Zakat year. If not listed on the stock exchange 2.5% of the paid up value on the Valuation Date, in each Zakat year.	The date on which the first return is paid, or the date of encashment/redemption, whichever be earlier in the Zakat year.	The corporation, company or institution, as the case may be, responsible for paying the return or encashing/redeeming the security.

¹Subs. by the Zakat and Ushr (Amdt.) Ordinance, 1980 (52 of 1980), s. 15, for "surrender/repurchase

²The heading "The valuation date", figure "3" and entries relating thereto, have been omitted *ibid.*,

³Subs. *ibid.*, for "statutory corporations or companies".

⁴Subs. *ibid.*, for "statutory corporation or company".

1	2	3	4	5	6
9.	Annuities	¹ * * *	² [2.5% of the aggregate amount of annuity benefit in each Zakat year or 2.5% of the surrender value on the Valuation Date, as the case may be.]	The date of ³ [first] payment of the annuity benefit, or of the surrender value, whichever be earlier in the Zakat year.	⁴ [The insurer or the bank keeping the amount in the form of an annuity.]
10.	Life insurance policies.	¹ * * *	² [2.5% of the payable value on maturity or of surrender value, as on the Valuation Date in the Zakat year in which the policy matures or its survival benefit or surrender value is paid, as the case may be.]	The date of payment of value on maturity or of survival benefit or of surrender value.	The insurer.
11.	Provident Funds.	¹ * * *	⁵ [In case of non-refundable advance, 2.5% of the amount drawn or, in case of final settlement 2.5% of the balance standing to the credit of the subscriber as on the Valuation Date, excluding in both cases the employer's contribution and the return accrued thereon.	The date of payment of the advance or of the balance.	The authority, officer or institution making payment of the advance or of the balance.]

¹The heading "The valuation date", figure "3" and entries relating thereto, have been omitted by the Zakat and Ushr (Amdt.) Ordinance, 1980 (52 of 1980), s.15.

²Subs. *ibid.*, for the original entry.

³Ins. *ibid.*

⁴Subs. by S.R.O. No. 739(1)/81—A32, dated 8th July, 1981, *see* Gazette of Pakistan, 1981, Part II, page 1729.

⁵Subs. by Ord. 52 of 1980, s 15 for the original entries.

Note.—1. Deduction at source exceeding two and one half per cent of the value of an asset specified in this Schedule, shall not be made in respect of that asset within the same Zakat year.

¹[1 A. No Zakat shall be charged on the amount paid as premium of a life insurance policy of a person from his Provident Fund and, where the proceeds of a life insurance policy of a person are credited to his Provident Fund during a Zakat year, no Zakat shall be charged on the amount received or drawn during that year as final settlement of his account in the Provident Fund or as non-refundable advance, to the extent of the proceeds so credited.]

2. If the amount to be deducted at source as Zakat, in a particular case, is less than a rupee, it shall not be charged, and, if it is more than a rupee but has a fraction of a rupee, fifty paise and more shall be treated as the next higher rupee and less than fifty paise shall not be charged. ²[Where the entire amount of the return balance instalment of annuity benefit is to be appropriated towards Zakat, and the amount contains a fraction of a rupee, this fraction shall not be so appropriated].

3. The ³* * * Deduction Date ⁴[for serial number 1] shall be deemed to be a public holiday, for banks only, within the meaning of the Negotiable Instruments Act, 1881 (XXVI of 1881). Banks shall, however, remain open for their employees.

⁵[4. In case the amount of the first return on any of the assets specified as S. Nos. 2, 3 and 5 to 8, or the first instalment of the annuity benefit, is less than the Zakat due, the entire amount of such return or instalment shall be appropriated towards Zakat and the unrealized balance shall be deducted from the subsequent returns or instalments paid during the same Zakat year or, as the case may be, from the encashment or surrender value.].

THE PAKISTAN CODE

¹New Note 1-A ins. by the Zakat and Ushr (Amdt.) Ordinance, 1980 (52 of 1980), s. 15, for the original entries.

²Added *ibid.*

³Certain original words have been omitted, *ibid.*,

⁴Ins. *ibid.*,

⁵New note 4 added *ibid.*

SECOND SCHEDULE

[See sections 2, 3(5) and 5]

ITEMS NOT SUBJECT TO COMPULSORY LEVY OF ZAKAT BUT ON WHICH ZAKAT IS PAYABLE BY EVERY *SAHIB-I-NISAB* ACCORDING TO THE RELEVANT *NISAB*, ON SELF-ASSESSMENT BASIS, EITHER TO A ZAKAT FUND OR TO ANY INDIVIDUAL OR INSTITUTION, ELIGIBLE, UNDER THE SHARIAH, TO RECEIVE ZAKAT

S.No.	Items	Rate and Basis for Self-Assessment	1* **
1	2	3	1*
1.	² [Gold and silver and manufactures thereof.];	2.5% of the market value, as on the Valuation Date.	
2.	Cash	2.5% of the amount, as on the Valuation Date.	
3.	Prize bonds.....	2.5% of the face value, as on the Valuation Date.	
4.	² [Current Accounts and foreign currency accounts and, to the extent not subject to compulsory levy of Zakat under the First Schedule, other accounts, certificates, receipts, Units of National Investment (Unit) Trust, ICP-Mutual Fund Certificates, Government securities, annuities, life insurance policies and Provident Funds.]	2.5% of the value of the asset, as on the Valuation Date.	
5.	Loans receivable, excepting loans receivable by banks, other financial institutions statutory corporations and Companies.	2.5% of the amount of loan receivable, as on the Valuation Date	1* **
6.	Securities including shares and debentures, to the extent not subject to compulsory levy of Zakat under the First Schedule.	If listed on the stock exchange, 2.5% of the market value (<i>i.e.</i> the closing rate at the Karachi Stock Exchange), as on the Valuation Date. If not listed on the stock exchange, 2.5% of the paid-up value, as on the Valuation Date.	
7.	Stock-in-trade of:— (a) Commercial undertakings (including dealers in real estate). (b) Industrial undertakings	(a) 2.5% of the book value, or, at the option of the <i>sahib-e-nisab</i> , the market value, as on the Valuation Date. (b) 2.5% of the book value, or, at the option of the <i>sahib-e-nisab</i> , the market value of raw materials and finished goods, as on the Valuation Date.	1* **

¹The heading "The Valuation Date", figure "4" and entries relating thereto, have been omitted by the Zakat and Ushr (Amdt.) Ordinance, 1980 (52 of 1980), s. 16.

²Subs. *ibid.*, for the original entry.

1	2	3	1*
	1* ² (c) Precious metals and stones and manufactures thereof (d) Fish and other catch produce of the sea, except catches by indigenous techniques.	2.5% of the market value, as in the Valuation Date. 2.5% of the value, as on the Valuation Date.]	
	3* * * * * * *		1* * *
9.	Agricultural (including horticultural and forest) produce :— (a) Tenant's share	(a) (i) 10% of the produce as on the Valuation Date, in the barani area; and (ii) 5% of the produce, as on the Valuation Date, in the non-barani area.	1* * *
	(b) Other than the tenant's share.	⁴ [(b) (i) 5% over and above the compulsory 5%, in the barani areas, as on the Valuation Date ; and (ii) One-fourth of the value of produce allowed as an allowance for expenses on production.]	
10.	Animals (fed free in pastures) :— (a) Sheep or goats	(a) (i) For owners of one to 39 heads : nil; (ii) For owners of 40 to 120 heads : one sheep/goat; (iii) For owners of 121 to 200 heads : two sheep/goats ; (iv) For owners of 201 to 400 heads : three sheep/goats ; and (v) For owners of every complete additional hundred heads: one sheep/goat, as on the Valuation Date.	
	(b) Bovine animals	(b) (i) For owners of one to 29 heads: nil; (ii) For owners of 30 to 39 heads : one-year old calf; (iii) For owners of 40 to 59 heads : two-years old calf; (iv) For owners of 60 head and every additional 10 heads : one year old calf for each 30 heads and two-years old calf for each 40 heads,—as on the Valuation Date.	1* * *
	(c) Camels	(c) (i) For owners of one to 4 heads : nil; (ii) ⁵ [For owners of 5 to 24 heads : one sheep goat for every five heads:]	

¹The heading "The Valuation Date", figure "4" and entries relating thereto, have been omitted by the Zakat and Ushr (Amdt.) Ordinance, 1980 (52 of 1980), s. 16.

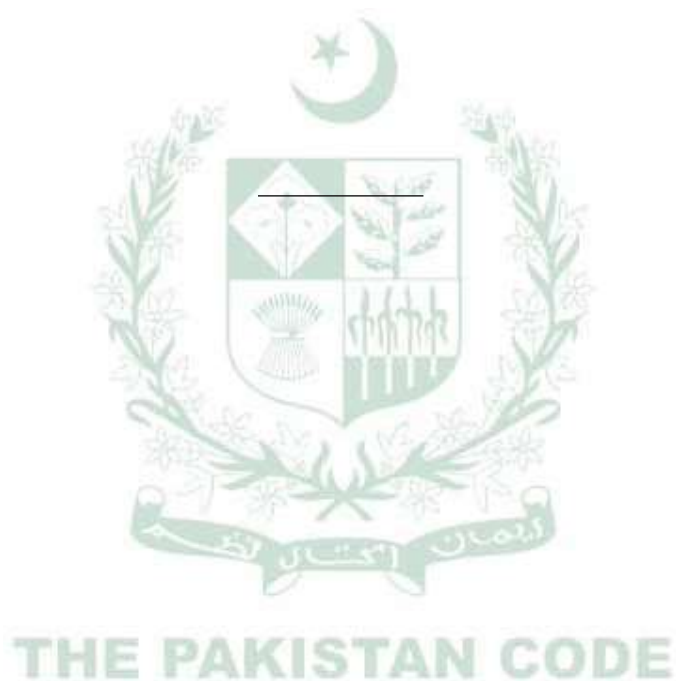
²Added by the Zakat and Ushr (Amdt:) Ordinance, 1980 (52 of 1980), s. 16.

³Serial No. 8 and entries relating thereto have been omitted *ibid.*

⁴Subs. *ibid.*, for entry (b).

⁵Subs. *ibid.*, for entry c (ii).

		(iii) For owners of ¹ [25] to 35 heads : one she-camel between one year and two-years old : and (iv) For owners of 36 to 45 heads : one she-camel between two and three-years old ; and so on, as on the Valuation Date.	2* * *
3*	* * * *	* * * *	2* * *
12.	Wealth and financial assets other than those listed in schedule, on which Zakat is payable according to Shariah.	As per Shariah.	2* * *



¹Subs. by the Zakat and Ushr (Amdt.) Ordinance, 1980 (52 of 1980), s. 16, for figure “26”.

²The heading “The Valuation Date”, figure “4” and entries relating thereto, have been omitted by the Zakat and Ushr (Amdt.) Ordinance, 1980 (52 of 1980), s.16.

³Serial No. 11 and entries relating thereto have been omitted *ibid.*.



THE AGRICULTURAL PRODUCE CESS ACT, 1940



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SCHEDULE

*Omitted

THE AGRICULTURAL PRODUCE CESS ACT, 1940

ACT NO. XXVII OF 1940

[15th April, 1940]

¹[*An Act to provide for the levy and collection of a cess on certain agricultural products exported from Pakistan*]

¹[WHEREAS it is expedient to provide for the levy of a cess on certain agricultural products exported from Pakistan;]

It is hereby enacted as follows:—

10. Short title and extent.—(1) This Act may be called the Agricultural Produce Cess Act, 1940.

²[(2) It extends to the whole of Pakistan.]

11. ³[Omitted]

12. Imposition of cess.—(1) A customs duty at the rate of one-half of one per cent. *ad valorem* shall be levied on all articles included in the Schedule which are exported from ²[Pakistan]:

Provided that the said duty shall not be levied on articles proved to the satisfaction of the Collector not to have been produced in ⁴[Pakistan]:

⁴[Provided further that the ⁵[Federal Government] may, by notification in the Official Gazette, vary the rate at which customs duty shall be levied.]

(2) The ⁵[Federal Government] may, by notification in the official Gazette, fix for the purposes of levying the said duty tariff values of any articles included in the Schedule, and may alter any tariff values for the time being in force.

¹Subs. by the Acts relating to Cesses on Agricultural Products (Amdt) Ordinance, 1982 (X of 1982), s. 2 and Sch.

²Subs. by the Central Laws (Statue Reform) Ordinance, 1960 (XXI of 1960), s. 3 and 2nd Sch. (*with effect from the 14th October, 1955*).

³Omitted by the Acts relating to the Cesses on Agricultural Products (Amendment) Ordinance, 1982 (X of 1982), s. 2 and Sch.

⁴Subs. and added by Act No. XII of 1950, s.5.

⁵Subs. by F. A. O., 1975 (P.O. No. 4), Art. 2 and Table.

13. Power to exclude articles from Schedule.—The ¹[Federal Government] may, ²* * *, by notification in the official Gazette, direct that any article specified in the Schedule shall cease to be subject to the duty imposed by section 3, and thereupon, so long as the notification remains in force, that article shall be deemed not to be included in the Schedule.

14. Refund of, and exemption from, cess.—The ¹[Federal] Board of Revenue may make rules providing, on such conditions as may be specified in the rules, for—

- (a) the refund of duty levied where articles are exported by land and subsequently imported into ²[Pakistan], and
- (b) the export by land, without payment of the duty of articles, which are subsequently to be imported into ²[Pakistan].

5A. ³[Omitted]

5B. ³[Omitted]

5C. ³[Omitted]

15. ³[Omitted]

6A. ³[Omitted]

6B. ³[Omitted]

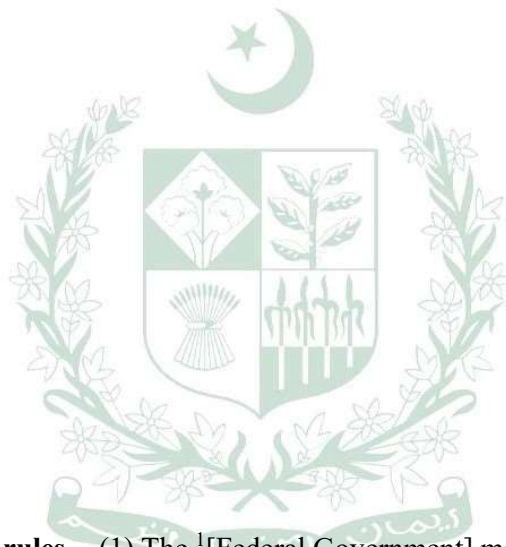
6C. ³[Omitted]

6D. ³[Omitted]

16. ⁴[Omitted]

17. ⁴[Omitted]

18. ⁴[Omitted]



⁴**10. Power to make rules.**—(1) The ¹[Federal Government] may, after previous publication, make rules for the purpose of carrying into effect the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely :—

5* * * * *

13. ³[Omitted]

14. Rules and regulations to be published.—All rules made under section 10 ³* * * shall be published in the official Gazette.]

¹Subs by F. A. O., 1975 (P.O. No. 4 of 1975), Art. 2 and Table.

²Omitted by Act No. XII of 1950, s. 6.

³Omitted by the Acts relating to Cesses on Agricultural Products (Amendment) Ordinance, 1982 (X of 1982), s. 2 and Sch.

⁴Omitted and added by Act No. XII of 1950, ss. 11-12.

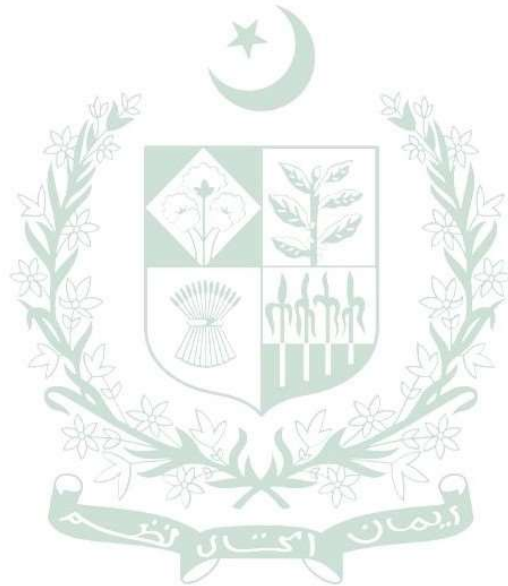
⁵Cls. (a) to (s) omitted by the Acts relating to Cesses on Agricultural Products (Amendment) Ordinance, 1982 (X of 1982), s. 2 and Sch.

THE SCHEDULE

(See section 3)

- 22. BONES.
- 23. BRISTLES.
- 24. BUTTER.

25. CEREALS, other than Rice and Wheat.
26. DRUGS.
27. FIBRE for brushes.
28. FISH.
29. FRUITS.
30. GHEE.
31. HIDES, raw.
32. MANURES.
33. OILCAKES.
34. PULSES.
35. SEEDS.
36. SKINS, raw.
37. SPICES.
38. TOBACCO, unmanufactured.
39. VEGETABLES.
40. WHEAT.
41. WHEAT FLOUR.
42. WOOL, raw.



THE PAKISTAN CODE

Date: 21.03.2024

Pakistani Property Laws – Consolidated Section Summaries

(60+ items)

section_number	title	content
Section 5 (TPA 1882)	Transfer of Property defined	Defines transfer of property as an act by which a living person conveys property—present or future—to one or more living persons, or to himself and others. Only lawful transfers are recognized. Companies and associations are treated as persons. The provision distinguishes voluntary transfers from transfers by operation of law (such as inheritance). It forms the foundation of consensual conveyancing in Pakistan and is read with contract capacity and documentation requirements in other statutes.
Section 6 (TPA 1882)	What may be transferred	Property of any kind may be transferred except as restricted by law. Certain interests are non-transferable, such as a mere chance of succession (spes successionis), a right of re-entry apart from the property, public offices, stipends and pensions, and personal rights. The section ensures that parties cannot create valid transfers in legally prohibited subjects.
Section 7 (TPA 1882)	Person competent to transfer	A person can transfer property only if competent to contract, entitled to the property, or authorized to dispose of it. Competency requires majority, soundness of mind, and no legal disqualification. This prevents void transactions by minors or persons lacking title or authority.
Section 8 (TPA 1882)	Operation of transfer	Unless a different intention appears, a transfer conveys all the interest the transferor can pass in the property, along with legal incidents like easements, rents and profits, and liabilities. It clarifies that the transferee steps into the shoes of the transferor for attached benefits and burdens.
Section 41 (TPA 1882)	Transfer by ostensible owner	If the true owner, by consent (express or implied), allows another to appear as owner, a transfer for consideration by that ostensible owner cannot be challenged by the real owner against a transferee who took reasonable care and acted in good faith. This protects bona fide purchasers and penalizes owners who enable misleading appearances.
Section 43 (TPA 1882)	Feeding the grant by estoppel	When a person fraudulently or erroneously represents that he is entitled to transfer certain property and later acquires an interest in it, that interest passes to the earlier transferee at his option. It prevents a transferor from denying his own representation and protects purchasers who relied on it.
Section 44 (TPA 1882)	Transfer by one co-owner	A co-owner can transfer his share. The transferee steps into the transferor's shoes and may, in appropriate cases, seek partition or joint possession. However, in a dwelling-house of an undivided family, the transferee may not claim joint possession against the will of other co-sharers and must pursue partition.
Section 45 (TPA 1882)	Joint transfer for consideration	When property is transferred to two or more persons for consideration, they own it in proportions reflected by their contributions, absent a contrary intention. If contributions are equal or unascertainable, interests are presumed equal.
Section 48 (TPA 1882)	Priority of rights created by transfer	Where a person creates by transfer rights in or over the same property at different times, and such rights cannot all exist together, each later transfer is subject to the rights previously created, unless there is fraud or special equity. The rule secures priority by time.

Section 52 (TPA 1882)	Lis pendens (pendency of suit)	During the pendency of a suit or proceeding in which any right to immovable property is directly and specifically in question, the property cannot be transferred or otherwise dealt with to affect the rights of any other party under any decree that may be made. It prevents defeating judicial outcomes through mid-litigation transfers.
Section 53 (TPA 1882)	Fraudulent transfer	Transfers made with intent to defeat or delay creditors can be voidable at the option of such creditors. The provision targets sham or colorable transactions designed to keep assets away from lawful claims, subject to protections for bona fide purchasers for value without notice.
Section 53A (TPA 1882)	Part performance	If a transferee has taken possession in part performance of a written contract, and has performed or is willing to perform his part, the transferor is debarred from enforcing rights against the transferee contrary to the contract, even if the formal conveyance is unregistered. It is a defensive equity; it does not confer full title but protects possession.
Section 54 (TPA 1882)	Sale and contract for sale	Defines sale as a transfer of ownership in exchange for a price paid, promised or partly paid and partly promised. A contract for sale does not itself create any interest in property. Sales of tangible immovable property over a statutory value must be by registered instrument; delivery alone is insufficient for such sales.
Section 55 (TPA 1882)	Rights and liabilities of buyer and seller	Sets out mutual duties: the seller must disclose material defects, produce title documents, answer questions, execute proper conveyance, and give possession. The buyer must disclose facts increasing value, pay price, and bear loss after ownership passes. The section allocates risk, expenses, and benefits around the date of sale.
Section 118 (TPA 1882)	Exchange	An exchange occurs when two persons transfer ownership of one thing for the ownership of another, neither thing being money only. Rules of sale govern exchanges so far as they are applicable, including registration and title obligations.
Section 122 (TPA 1882)	Gift defined	A gift is the transfer of certain existing movable or immovable property made voluntarily and without consideration by one person called the donor to another called the donee, and accepted by or on behalf of the donee. Acceptance must occur during the donor's lifetime and while capable of giving.
Section 123 (TPA 1882)	Transfer how effected (gifts)	Gifts of immovable property must be effected by a registered instrument signed by or on behalf of the donor and attested by at least two witnesses. Movable property may be transferred by delivery or by a registered instrument.
Section 126 (TPA 1882)	When gift may be suspended or revoked	A gift may be revoked by mutual agreement reserving such power, or for any cause which would justify rescission of a contract (e.g., fraud, undue influence). A completed gift cannot be revoked merely at the donor's will.
Section 58 (TPA 1882)	Mortgage—definition and kinds	A mortgage is the transfer of an interest in specific immovable property to secure payment of money advanced, an existing or future debt, or performance of an engagement. Recognized kinds include simple, conditional sale, usufructuary, English, equitable (by deposit of title deeds where recognized), and anomalous mortgages.
Section 60 (TPA 1882)	Right of redemption	At any time after the principal money has become due, the mortgagor has a right, on payment or tender, to require the mortgagee to re-transfer the property and deliver documents and possession. Any clause clogging redemption is void; the right is statutory and persistent until legally extinguished.

Section 67 (TPA 1882)	Right of mortgagee in case of default	Subject to the nature of the mortgage, a mortgagee may seek a decree for sale or foreclosure when the mortgagor defaults. The remedy depends on the type of mortgage and applicable procedural law.
Section 69 (TPA 1882)	Power of sale without court (limited)	In limited circumstances (e.g., English mortgage in specified towns or where expressly conferred), the mortgagee may sell the mortgaged property without court intervention upon default, observing statutory conditions and giving due notice.
Section 70–72 (TPA 1882)	Accession, improvements, and renewals	A mortgagee in possession must take as much care of the property as a prudent owner, account for receipts, and is entitled to add certain necessary expenses to the mortgage money. Accessions and improvements follow specific rules on who bears cost and who benefits.
Section 73 (TPA 1882)	Proceeds of revenue sale	Where mortgaged property is sold for recovery of Government revenue or other charges, the mortgagee may claim the surplus sale proceeds, subject to priorities.
Section 76 (TPA 1882)	Liabilities of mortgagee in possession	A mortgagee in possession must manage the property prudently, collect rents, make necessary repairs, pay public charges, and keep clear accounts. He is liable for loss caused by willful default or gross negligence.
Section 105 (TPA 1882)	Lease defined	A lease is a transfer of a right to enjoy immovable property for a certain time or in perpetuity, in consideration of a price paid or promised, or of money, share of crops, service or any other thing of value. The transferor is the lessor, the transferee the lessee, the price is premium or rent.
Section 106 (TPA 1882)	Duration and notice for termination	In the absence of a contract or local law to the contrary, a lease for manufacturing or agricultural purposes is presumed yearly; for other purposes monthly. Termination requires notice of fifteen days (monthly leases) or six months (yearly), expiring with the end of a tenancy period.
Section 108 (TPA 1882)	Rights and liabilities of lessor and lessee	Covers delivery of possession, quiet enjoyment, payment of rent, repairs, destruction by fire/force majeure, subletting, and improvements. It balances obligations of both sides and provides default rules where the lease is silent.
Section 111 (TPA 1882)	Determination of lease	Specifies how leases end: by efflux of time, happening of event, merger, surrender, forfeiture, or notice to quit. It also covers waiver and relief provisions in certain cases.
Section 17 (Reg. Act 1908)	Compulsory registration of documents	Instruments of gift of immovable property, non-testamentary instruments creating or extinguishing interests in immovable property (above threshold), and leases exceeding one year must be registered. Non-registration generally renders such instruments inadmissible to affect property or as evidence, except for collateral purposes.
Section 18 (Reg. Act 1908)	Documents of which registration is optional	Certain documents—such as leases not exceeding one year and some acknowledgments—may be registered at the parties' option. Optional registration can strengthen evidentiary value even when not compulsory.
Section 23 (Reg. Act 1908)	Time for presenting documents	Documents must be presented for registration within the prescribed period (usually four months from execution), with limited condonation for delay on just cause with fine. Timeliness ensures certainty and guards against backdating.
Section 28 (Reg. Act 1908)	Place of registration	Documents affecting immovable property should be presented in the office of the Sub-Registrar within whose sub-district the whole or some portion of the property is situate. This rule simplifies jurisdiction and record-keeping.

Section 32–35 (Reg. Act 1908)	Persons to present; admission and denial of execution	Only the executant, claimant, or their authorized agent may present a document. The registering officer must satisfy himself as to identity of persons and voluntary execution, recording admissions or denials accordingly. This protects against forgery and involuntary transfers.
Section 47 (Reg. Act 1908)	Time from which registered document operates	A registered document operates from the date of execution, not from the date of registration, unless stated otherwise. This rule is central to resolving priority disputes when multiple instruments exist.
Section 49 (Reg. Act 1908)	Effect of nonregistration	An instrument required to be registered that is not registered does not affect the property, nor can it be received as evidence of any transaction affecting such property, except for limited collateral purposes. It incentivizes registration and transparency.
Section 31–36 (LRA 1967)	Record of Rights and Periodical Records	Revenue authorities prepare and maintain a record of rights (jamabandi) and periodical records noting ownership, cultivation, rents, and liabilities. Clerical errors may be corrected by revenue officers, while substantive title disputes require proper adjudication in competent fora.
Section 39–44 (LRA 1967)	Mutation of rights	Changes in rights by inheritance, purchase, mortgage, or gift must be reported for mutation. Revenue officers sanction mutations after summary inquiry. Mutation reflects fiscal entries; it does not by itself confer title if underlying transaction is invalid.
Section 54–59 (LRA 1967)	Assessment of land revenue	All land is, in principle, liable to land revenue subject to exemptions. The Act provides for general and special assessments, factors to consider, and the issue of assessment rolls, with opportunities for objections.
Section 68–79 (LRA 1967)	Realization and recovery	Details processes for demand, collection, recovery of arrears, and imposition of penalties or attachment where required. The framework prioritizes public revenue while preserving procedural safeguards.
Section 111–121 (LRA 1967)	Partition of estates and holdings	Coparceners may seek partition through revenue authorities. The procedure includes measurement, mode of partition, and delivery of possession. Appeals and revisions are provided against partition orders.
Section 150–160 (LRA 1967)	Appeals, reviews, and revisions	Hierarchical remedies exist against orders of revenue officers. Parties may file appeals within limitation; authorities have powers of review and revision to correct jurisdictional errors.
Section 8 (SRA 1877)	Recovery of specific immovable property	A person entitled to possession of specific immovable property may recover it through a suit. This provision underpins ejectment against trespassers and wrongful occupants, independent of criminal remedies.
Section 12 (SRA 1877)	Specific performance	Contracts for transfer of immovable property may be specifically enforced where compensation is inadequate, subject to defenses such as uncertainty, lack of readiness and willingness, or hardship. Courts exercise discretion guided by statutory factors.
Section 39 (SRA 1877)	Cancellation of instruments	A person against whom a written instrument is void or voidable and which may cause serious injury can sue to have it adjudged void or voidable. This helps clear title where forged or defective deeds exist.
Section 41–42 (SRA 1877)	Injunctions and declaratory decrees	Preventive injunctions restrain threatened or continuing breaches of obligation relating to property. A person entitled to any legal character or right as to property may seek a declaration against those who deny or are interested to deny his title.

Succession (Muslim Law) – General	Devolution on heirs	On a Muslim owner's death, property devolves immediately on legal heirs as per Islamic shares (faraid). Mutation in revenue records is an administrative step; it does not create the right but records it. Debts, funeral expenses, and legacies within one-third are prioritized before distribution.
Succession Act 1925 – Sections 370–390	Succession certificate (debts and securities)	Courts may grant succession certificates to authorize collection of debts and securities of a deceased person. While primarily relevant to movables, the certificate supports estate administration alongside letters of administration for immovables.
Letters of Administration / Probate	Representative title	Where a person dies leaving property, the court may grant letters of administration, or probate where there is a valid will, empowering the representative to collect and distribute the estate. These instruments assist in transferring title where required by registries or third parties.
Section 4 (LA Act 1894)	Preliminary notification	Government may notify that land is needed or likely to be needed for a public purpose, enabling survey and restrictions on alienation. It starts the acquisition process and alerts interested persons.
Section 6 (LA Act 1894)	Declaration of intended acquisition	After considering objections, a formal declaration confirms the public purpose. The Collector then proceeds with measurement, plans, and notices.
Section 9 & 11 (LA Act 1894)	Notice and award	The Collector issues notice to persons interested to file claims and evidence; after inquiry, makes an award of compensation stating area, compensation, and apportionment. The award is based on market value plus statutory additions.
Section 16–17 (LA Act 1894)	Taking possession; urgency	Upon making the award, the Collector may take possession and the land vests absolutely in the Government free from encumbrances. In urgency cases, possession may be taken earlier with special provisions for compensation.
Section 23 (LA Act 1894)	Matters to be considered in compensation	Market value at the date of notification, damages due to severance or injurious affection, and reasonable expenses of change of residence or business are considered. Speculative increases due to the intended use are excluded.
Section 4 (Easements Act 1882)	Easement defined	An easement is a right possessed by the owner or occupier of certain land (dominant heritage) to do and continue to do something, or to prevent something being done, in or upon or in respect of certain other land (servient heritage). Common examples are rights of way, light, air, and support.
Section 13 (Easements Act 1882)	Easements of necessity and quasi-easements	On severance of ownership, if one part cannot be used without a right of way or other easement, the law implies an easement of necessity. Apparent and continuous quasi-easements may become full easements upon severance if necessary for beneficial enjoyment.
Section 52 (Easements Act 1882)	Licence defined	A licence grants a personal right to do something on immovable property of the grantor which would otherwise be unlawful. It does not create an interest in the property and is generally revocable, subject to equities where licensees act on the licence to their detriment.
Punjab Rented Premises Act 2009 – S.5	Tenancy agreement in writing	A landlord and tenant must have a written tenancy agreement and register it with the Rent Registrar. Failure may restrict claims and defences. This promotes clarity of terms (rent, duration, use) and reduces disputes.
Punjab Rented Premises Act 2009 – S.13	Fair rent and increase	The law permits determination of fair rent and regulates periodic increases, considering cost of construction, taxes, and market trends, while preventing excessive hikes and profiteering.

Punjab Rented Premises Act 2009 – S.15–17	Grounds of eviction	Eviction may be sought for default in payment of rent, personal bona fide need, breach of tenancy terms, unauthorized subletting, or building reconstruction. Due process with notice and opportunity to contest is required.
Sindh Rented Premises Ord. 1979 – Key provisions	Written tenancy; deposit of rent; eviction grounds	Similar protections exist in Sindh: emphasis on written tenancy, timely deposit of rent, regulation of increases, and specified eviction grounds, with specialized Rent Controllers for swift adjudication.
KP Rented Premises Act 2014 – Key provisions	Tenancy regulation in Khyber Pakhtunkhwa	KP law likewise mandates written agreements, regulates rent, and provides structured eviction grounds and procedures. Local rules govern forms, notices, and execution of rent orders.
Stamp Act 1899 – Schedule I (Conveyance)	Stamp duty on sale deeds	Sale deeds of immovable property attract stamp duty at rates set by provincial schedules. Insufficient stamping impairs registration and evidentiary use; deficit duty and penalties may be recovered.
Stamp Act 1899 – Mortgage / Lease	Duty on mortgages and leases	Mortgages (with or without possession) and leases are dutiable based on amount secured or term and rent reserved. Proper stamping is essential to avoid impounding and to ensure the instrument's admissibility.
Trusts Act 1882 – Essentials	Creation of trust in property	A trust is an obligation attached to ownership, arising out of confidence reposed in and accepted by the owner or declared by him, for the benefit of another. Trust property may include immovables; legal requirements include intention, purpose, beneficiary, trust property, and transfer.
Waqf (Auqaf) – General principles	Dedication of property for religious/charitable purposes	Waqf permanently dedicates property to Allah for specified religious or charitable purposes. Once validly constituted, ownership vests in God; the mutawalli manages the property. Provincial Auqaf laws regulate administration and protections against alienation.
Limitation Act 1908 – Article 144 (prev.)/adverse possession (general)	Extinguishment by limitation	Continuous, open, hostile possession for the statutory period may bar the true owner's suit for possession, effectively perfecting the possessor's title in certain cases. Courts strictly scrutinize the elements—hostility, continuity, and publicity—against the true owner.
CrPC/Police powers (civil trespass – civil remedy)	Ejectment via civil court	Unauthorized possession of immovable property is primarily addressed through civil suits for possession, mesne profits, and injunctions. Criminal trespass provisions may apply to protect possession, but title recovery flows through civil jurisdiction.
Cooperative Societies Laws – Allotment/transfer	Title within cooperative housing	Allotment, transfer, and mortgage of plots/apartments in registered cooperative societies are governed by society bylaws and provincial cooperative laws. Approvals and share certificates often supplement registered conveyances for perfected title.
Apartment Ownership/Condominium Laws – Declarations	Common areas and indivisible shares	Provincial apartment/condominium laws require a declaration and plan; individual units carry an undivided interest in common areas. Transfers must reflect both the unit and the proportionate share in common property, with management by associations.
Local Government / Building Control Regulations	Use, setbacks, and approvals	Municipal and development authorities regulate land use, building height, setbacks, and approvals. Nonconforming use or unauthorized construction may attract demolition, sealing, and penalties, and affects transferability and valuation.

Computerized Land Records (e■services)	Fard/encumbrance search	Provinces operate computerized land record systems (e.g., Arazi Record Centres) providing fard (ownership) and encumbrance searches. While informative, entries are subject to correction; certified copies and registered instruments remain decisive.
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