

Fourteenth Kerala Legislative Assembly

Bill No. 177

**THE KERALA LAND TAX (AMENDMENT)
BILL, 2019**

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further to amend the Kerala Land Tax Act, 1961.

Preamble.—WHEREAS, it is expedient further to amend the Kerala Land Tax Act, 1961 (13 of 1961) for the purposes hereinafter appearing;

BE it enacted in the Seventieth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Kerala Land Tax (Amendment) Act, 2019.

(2) It shall come into force at once.

2. *Amendment of section 7.*—In sub-section (6) of section 7 of the Kerala Land Tax Act, 1961 (13 of 1961), for the words, symbols and figures, “The Government shall, as soon as may be, and in any case before the 31st day of December, 1975 cause a survey to be conducted of the unsurveyed lands, and thereupon the prescribed authority shall”, the words, symbols and figures, “The prescribed authority shall, as soon as, the finalization of survey as specified in section 13 of the Kerala Survey and Boundaries Act, 1961 (37 of 1961)”, shall be substituted.

STATEMENT OF OBJECTS AND REASONS

Sub-section (6) of section 7 of the Kerala Land Tax Act, 1961 (13 of 1961) provides that the Government shall as soon as may be and in any case before the 31st day of December, 1975 cause a survey to be conducted of the unsurveyed lands, and thereupon the prescribed authority shall make a regular assessment of the basic tax payable in respect of such lands. As the

survey of such unsurveyed lands are yet to be completed in many villages, the basic tax for such lands could not be collected. Since, such survey has not been completed in many villages the Government have decided to amend the said Act, so as to substitute the provision that, the prescribed authority shall as soon as the finalization of the survey as specified in section 13 of the Kerala Survey and Boundaries Act, 1961 (37 of 1961) make regular assessment of the basic tax payable in respect of such lands, for the existing provision in sub-section (6) of section 7.

2. The Bill seeks to achieve the above object.

FINANCIAL MEMORANDUM

The Bill, if enacted and brought into operation, would not involve any additional expenditure from the Consolidated Fund of the State.

E. CHANDRASEKHARAN.

EXTRACT FROM THE KERALA LAND TAX ACT, 1961

(13 OF 1961)

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7. *Provisional assessment of basic tax in the case of unsurveyed lands.*—(1) Notwithstanding anything contained in sections 6 and 6A in the case of lands which have not been surveyed, the prescribed authority may make a provisional assessment of the basic tax payable on such lands. For the purpose of making the provisional assessment the prescribed authority shall, by notice, call upon the landholder concerned and any other person in possession of the lands to furnish such particulars relating to the lands as the prescribed authority considers necessary within such time as may be specified in the notice.

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(6) The Government shall, as soon as may be, and in any case before the 31st day of December, 1975 cause a survey to be conducted of the unsurveyed lands, and thereupon the prescribed authority shall make a regular assessment of the basic tax payable in respect of such lands. The provisions of sections 6 and 6A shall apply to such regular assessment, provided that the time for making application for the fixation of the rate of basic tax under sub-section (2) of section 6 shall be four months from the date of completion of the survey of the land. After a regular assessment has been made any amount paid towards the provisional assessment shall be deemed to have been paid towards the regular assessment and, where the amount paid towards the provisional assessment exceeds the amount payable under the regular assessment, the excess shall be refunded to the person entitled thereto.

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