

The Assam Land and Revenue Regulation (Amendment) Bill, 2024

A

Bill

further to amend the Assam Land and Revenue Regulation, 1886.

Preamble

Whereas, it is expedient further to amend the Assam Land and Revenue Regulation, 1886, hereinafter referred to as the principal Regulation, in the manner hereinafter appearing;

It is hereby enacted in the Seventy-fifth Year of the Republic of India as follows:-

Short title, extent and commencement

1. (1) This Act may be called the Assam Land and Revenue Regulation (Amendment), Act, 2024.
- (2) It shall have the like extent as the principal Regulation.
- (3) It shall come into force on such date as may be notified by the State Government.

Amendment of section 3

2. In the principal Regulation, in section 3, after clause (n), the following new clauses (o) and (p) shall be inserted namely:-

“(o) “Village” means, subject to any general or special orders of the State Government, the Area surveyed and recorded in any survey made by or under the authority of the Government as a distinct and separate village.

“(p) “Grant” means any land which is for the time being entered in the Register of Grants maintained by the District Commissioner as a separate grant.”

Insertion of section 28A

3. In the principal Regulation, after section 28, the following new section 28A shall be inserted, namely:-

“Declaration of any specified area as town land”

28A. (1) Any specified area where substantial agricultural activities have ceased and is not a town land, the State Government may at any time declare such land as town land by notification published in the Official Gazette for the purpose of this Regulation.

(2) Prior to notification under sub-section (1), a copy of the draft notification inviting objections and suggestions shall be published in such places within the concerned area and elsewhere as the State Government may by general or special order direct.

(3) Any person affected by such declaration, may within six weeks from the date of publication of the notification, submit any objection in writing to the State Government through the District Commissioner and the State Government shall take the objections into consideration.

(4) After considering all the objections received under sub-section (3), the State Government shall publish the final notification, declaring the area or any part thereof to be town land for the purpose of this Regulation.”

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LEGISLATIVE DEPARTMENT
12.8.2024

Amendment of section 68

4. In the principal Regulation, in section 68, for sub-section (1), the following shall be substituted, namely:-

“(1) When an arrear has accrued on land, additional charge by way of penalty may be levied by the State Government in the rate as may be prescribed.”

Repeal and savings

5. (1) The Assam Land Revenue Re-Assessment Act, 1936 and the Assam Assessment of Revenue Free Waste Land Grants Act, 1948 are hereby repealed.
- (2) Notwithstanding such repeal – anything done, any action taken, order made, or other acts, and things done by any officer acting or purporting to act under these Acts shall be deemed to have been validly done or taken under the repealed Acts.

Act VIII of 1936
Assam

Act XXIV of 1948

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12.8.2014
VETTED BY THE
LEGISLATIVE DEPARTMENT

Statement of Objects and Reasons

In a chronological account of assessment of land revenue, first mention may be made to the Assam Resettlement Manual which prescribed the 'Soil Unit System' for assessment of revenue of rural lands. The assessment of residential and trade sites in town area are related to their annual value as defined in Section 17,18 and 19 of the Assam Land Revenue Reassessment Act, 1936. Several amendments were made to the Assam Land Revenue Reassessment Act, 1936, in 1957, in 1990 and in 1997 to accommodate the assessment of land revenue for tea lands, tea groups, commercial sites, industrial sites etc. The Assam Land and Revenue Regulation (Amendment) Rules, 1998 introduced revision of rates without conducting resettlement operation.

Under the Assam Assessment of Revenue Free Waste Land Grants Act, 1948, all the Revenue Free Waste Land Grants in Assam were made subject to assessment of revenue. The term of assessment of revenue was made consistent and concurrent with the period of settlement for other lands in the area in which the grant is situated. After enactment of this Act, all the Grant Holders/Lease Holders attained the status of Land Holder under Section 8 of the Assam Land and Revenue Regulation, 1886 thus having permanent, heritable and transferable right over the tea land.

Assessment of tea lands is not based on the formula of 'Soil Unit System'. Tea is treated as 'Special Cultivation' and hence it attracts higher assessment in comparison to the rate fixed for 'Ordinary Cultivation'. The 1997 amendment of the Assam Land Revenue Reassessment Act, 1936 prescribed enhancement of the rate of land revenue on tea land to a maximum of 30 times the existing land revenue in case of other lands in rural areas.

Thus, the afore-mentioned Acts, rules and executive instructions were amended several times to incorporate the evolving necessity of assessment of land revenue in tune with conditions of the day, to factor in the discontinuation of granting land free of revenue, assessment of land revenue outside the currency of resettlement operation etc.

In view of simplifying and consolidating a framework for assessment and revision of land revenue, it is proposed to introduce the Assam Land and Revenue Regulation (Amendment) Bill, 2024 for enabling linking of land revenue with zonal valuation by incorporating appropriate provisions in the Rules of Assam Land and Revenue Regulation, 1886 and by repealing the Assam Land Revenue Reassessment Act, 1936 (as amended) and the Assam Assessment of Revenue Free Waste Land Grants Act, 1948.

Zonal valuation is the sole parameter upon which most land related fees and premiums are determined. A large proportion of revenue collection in the state is dependent upon zonal valuation of land – i.e. revenue generated from stamp duty and registration fees, premium on conversion of land, settlement of land and reclassification of land etc. While arriving at the zonal value of the land, for agricultural lands, the classification as per usage, value of adjacent land in the vicinity, average annual yield, nature of crops on the land, nearness to road, market, transport facilities, facilities for irrigation etc. considered. In case of house sites, the general value of house sites in the locality, nearness to road, market, availability of civic amenities, developmental activities etc. are considered.

Signed by

Jogen Mohan

(Jogen Mohan)
Date: 16/08-2024 21:10:09
MINISTER

Revenue & D.M. Department,
Assam, Dispur

Secretary
Assam Legislative Assembly

MEMORANDUM OF DELEGATED LEGISLATION

Some Clauses of the Bill authorize the Government to issue notification or to make rules in respect of matters specified therein and generally to carry out the purposes of the Act and such rules so made or notifications issued which are intended to cover matters mostly of procedural in nature are to be laid on the Table of the Legislature of the State and will be subject to any modifications made by The State Legislature.

The above provisions of the Bill regarding delegated legislation are thus of normal type and are mainly intended to cover matters of procedure.

Signed by

Jogen Mohan

Date: 16-08-2024 21:04:16

(Jogen Mohan)

MINISTER

Revenue & D.M. Department

Assam, Dispur

Financial Memorandum

There is no financial implication on the State Exchequer due to proposed amendment encapsulated in this Bill. However, the proposed amendment of the Bill will augment the land revenue.

Signed by

Jogen Mohan

Date: 16-08-2024 21:28:15

(Jogen Mohan)

MINISTER

Revenue & D.M. Department,
Assam, Dispur

Comparative Statement showing the existing provisions of the Assam Land and Revenue Regulation, 1886 and The Assam Land and Revenue Regulation (Amendment) Bill, 2024

Existing provisions	Proposed amendment
<p><u>The Assam Land and Revenue Regulation, 1886.</u></p> <p>Sec 28: All land shall be deemed liable to be assessed to revenue, except exemptions provided in this section.</p> <p>Sec 29: The State Government may make rules prescribing the principles on which the land revenue is to be assessed, the term for which, and the conditions on which; settlement are to be made, and the manner in which the Settlement officer is to report for sanction his rates and method of assessment.</p> <p>Sec 34: When a settlement has been accepted, the revenue fixed hereby and no more shall be payable from such date and for such term, as the State Government may fix in this behalf:</p> <p><u>The Assam Land and Revenue Regulation(Amendment) Act, 1997</u></p>	<p><u>Amendment of section 3</u></p> <p>2. In the principal Regulation, in section 3, after clause (n), the following new clauses (o) and (p) shall be inserted namely:-</p> <p>(o) "Village" means, subject to any general or special orders of the State Government, the Area surveyed and recorded in any survey made by or under the authority of the Government as a distinct and separate village.</p> <p>(p) "Grant" means any land which is for the time being entered in the Register of Revenue Free Estates of the District Commissioner as a separate grant."</p>
<p><u>Amendment of Sec 28:</u> New proviso inserted as – "Provided further that notwithstanding anything contained in any law for the time being in force or in any lease, grant, settlement, transfer, allotment, acquisition, agreement or contract, the State Government may assess revenue on all or any land held by any individual, organization, company, association, society, authority, public undertaking or anybody whether corporate or not, whether Government or semi Government and whether under the Central or State Government by way of transfer, allotment, acquisition and used by such individual, organization, company, association, society, authority, public undertaking or body for trade, commerce, industries or any other purposes.</p> <p>Insertion of Sec 34 A: Notwithstanding anything contained in the Assam Land and Revenue Regulation, 1886 and the rules framed thereunder or in any other law for the time being in force the</p>	<p><u>Insertion of section 28A</u></p> <p>3. In the principal Regulation, after section 28, the following new section 28A shall be inserted, namely:-</p> <p><u>"Declaration of any 28A. specified area as town land"</u></p> <p>1) Any specified area where substantial agricultural activities have ceased and is not a town land, the State Government may at any time declare such land as town land by notification published in the Official Gazette for the purpose of this Regulation.</p> <p>(2) Prior to notification under subsection (1), a copy of the draft notification inviting objections and suggestions shall be published in such places within the concerned area and elsewhere as the State Government may by general or</p>

<p>State Government may, on its own motion or otherwise, for reasons to be recorded in writing, at any time, order revision of rates of revenue for a local area or class of estates, both for town and areas other than town land as per rules to be prescribed.</p>	<p>special order direct.</p> <p>(3) Any person affected by such declaration, may within six weeks from the date of publication of the notification, submit any objection in writing to the State Government through the District Commissioner and the State Government shall take the objections into consideration.</p> <p>(4) After considering all the objections received under sub-section (3), the State Government shall publish the final notification, declaring the area or any part thereof to be town land for the purpose of this Regulation.”</p>
<p>Sec 68: Penalty leviable on arrears and notice of demand- (1) when an arrear has accrued, an additional charge by way of penalty not exceeding one rupee may be levied.</p>	<p><u>Amendment of section 68</u></p> <p>4. In the principal Regulation, in section 68, for sub-section (1), the following shall be substituted, namely:-</p> <p>“(1) When an arrear has accrued on land, additional charge by way of penalty may be levied by the State Government in the rate as may be prescribed.”</p>
<p><u>The Assam Land Revenue Re-Assessment Act, 1936</u> Sec 1 – 26: An Act to regulate re- assessment of Land Revenue in Assam whereby the process of revising the assessment of the land revenue in Assam was brought under closer regulation by statute.</p> <p><u>The Assam Land Revenue Re-Assessment Act (Amendment), 1957</u> Amendment of six sections of the Assam Land Revenue Re-Assessment Act, 1936: Amendment of Sec 2 (ins of Town land), Sec 11,12,13,20,26.</p> <p><u>The Assam Land Revenue Re-Assessment Act (Amendment), 1990</u> Sec 1 – 12: New changes inserted in Sec 2 of the principal Act, viz. definition of tea lands, tea groups, industrial lands, deletion of Sec 6</p>	<p>Repeal and Savings</p> <p>5.(1) The Assam Land Revenue Re-Assessment Act, 1936 and the Assam Assessment of Revenue Free Waste Land Grants Act 1948 are repealed.</p> <p>(2) Notwithstanding such repeal – anything done, any action taken, order made, or other acts, and things done by any officer acting or purporting to act under these Acts shall be deemed to have been validly done or taken under the repealed Acts.</p>

i.e. requirement of forecast report, insertion of 11 A for higher rates of revenue in tea land.

The Assam Land Revenue Re-Assessment Act (Amendment), 1997

Sec 1 – 9

Insertion of Sec 3 A for declaration of any specified area as trade site, commercial site, industrial site or residential site, revision of rates of revenue, insertion of commercial site, revision of rates of revenue in town lands every 5 years, special provision in respect of industrial site, minimum rate of revenue for agricultural land in rural areas.

“The Assam Assessment of Revenue Free Waste Land Grants Act, 1948”

Sec 1 – 10:

To provide for assessment of the Revenue Free Waste Land Grants in Assam