

7. The assessment of annual tax payable for each holding shall be prepared and published by such authority and in such manner as may be prescribed. untinted by The Tripura Land Revenue & Land Reforms Act, 1960 and the made thereunder— Provided that when the size of a holding of a landowner increases due to amalgamation, inheritance, gift, purchase, accretion or otherwise, or decreases due to transfer, partition, division or compulsory acquisition by the Central or the state Government, or otherwise, the tax with respect to that holding after such increase or as the case may be, decrease, shall be reassessed and revised and the revised amount of tax shall be payable, with effect

(from the commencement of the year following the year of increase or, as the case may be, decrease of the size of that holding

8. Any person aggrieved in any way by the assessment of tax made under Provision section 7. may file an application within 15 days from the date of application filing objection of such assessment to such authority as may be prescribed against such assessment : Provided that no such application shall be entertained by the said authority unless he is satisfied that the amount of tax assessed or penalty if any levied up to the previous year, if not otherwise directed by him, has been 9. The prescribed authority shall after such enquiry as he may deem fit, decide the application at least one month before the due date of payment of assessments. Tax and the orders thereon shall be communicated to the person concerned : Provided that in case the application is not decided at least one month before the due date or payment of tax suitable extension for deposit of tax shall be given to the applicant. 2[10. (1) Where a holding is located in more than one village a statement Procedure or in respect of such holding shall be filed containing such particulars and in holdings in such manner and within such time as may be to the authority sanctioned by The Tripura Land Tax (Second 1981. "e.1 Substituted ibid. 700 prescribed under section 7 within whose jurisdiction the major part of the holding is situated and such authority shall take all subsequent proceedings in respect of such statement to the exclusion of the other prescribed authorities : (2) The tax in respect of such holdings shall be deposited by the holder as per assessment made by the persons filing the statement. (3) Where no such statement is filed and any prescribed authority has reasons to believe that the holding is located in more than one village, he may require the head of family by issuing a notice in the prescribed form to file a statement in respect of his holding within a period of 60 days from the date of receipt of such notice. (4) If no statement is furnished in respect of any holding or if the prescribed authority is not satisfied that the statement furnished is correct and complete, the authority shall make the assessment on the basis of his judgement and after such enquiry as it may deem fit and determine the amount of tax payable and penalty leviable : Provided that no assessment under this section shall be made without giving the affected person a reasonable opportunity of being heard. In a case where the assessment has been completed, and the assessing authority has reason to believe, that there has been under-assessment of tax by reasons of omission or failure on the part of a person to furnish a statement under this section or to disclose fully and truly all material facts, the assessing authority may on his own motion make a fresh assessment within a period of four years following the year in which the assessment was made, after giving the person a reasonable opportunity of being heard. (6) The head of family shall deposit the additional amount of tax and penalty, if any, ordered to be paid by the prescribed authority, within 30 days of the date of intimation of the orders of the prescribed authority failing which the amount of default shall be subject to penalties as provided under section 6 and the period of default shall be counted from the expiry of 30 days of the date of intimation of such orders. 701 (1) An appeal shall lie against any original order passed under this Act to the said authority as may be prescribed, if made within 30 days from the date of such order : Provided that no such appeal shall be entertained by the said authority unless he is satisfied that the amount of tax assessed or the penalty levied has been paid. The decision of the said authority shall, subject to the order of the Tribunal, be final, In disposing an appeal under sub-section (1) the appellate authority may confirm, set aside or modify the order. 12. (1) The State Government may, by notification in Official Gazette, constitute a Tribunal to be called the Tripura Land Tax Tribunal. The Tribunal shall consist of such members as the State Government may deem fit to appoint : Provided that there may be more than one Tribunal for different areas of the State of Tripura. (2) The qualification, conditions of service, tenure of a member of the Tribunal, the procedure for the functioning of a Tribunal shall be such as may be prescribed. (1) Any person aggrieved by an order passed on appeal under section 11 may appeal to the Tribunal within 60 days of the date of communication of the order. (2) The Tribunal may admit the appeal after the expiration of 60 days if satisfied that for reasons beyond the control of appellant or for any other sufficient cause it could not be filed within time. (3) The Tribunal may after giving an appellant an opportunity of being heard pass such orders thereon as it thinks fit and shall communicate such orders to the appellant and the authority prescribed under section 7, 14. The prescribed authority under section 7 shall give effect to the decisions taken by the appellate authority or the Tribunal as the case may be and if necessary refund the excess amount collected provided that such excess amount may be set off against future tax of the appellant. 702 Tribunal. Appeal to Tribunal. Refund and off. Exemption. Remission.

16. The State Government may by notification in Official Gazette remit the tax wholly or partly, for such periods and for such categories of holdings, and in such areas, as may be notified. Recovery of

1. LIST OF AMENDMENTS The Tripura Land Tax Act, 1980, w c. f. .4.1980. The Tripura Land Tax (Second Amendment) Act, 1981, w.e.f. 7.11.1981.