

TRIPURA LAND TAX ACT, 1978

No. F. PUBLISHED IN THE EXTRAORDINARY ISSUE Agartala, Tuesday, April 24, 1979 A. D. Vaisakha 4, 1901 S. E. GOVERNMENT OF TRIPURA LAW DEPARTMENT Dated, Agartala, the '28th March, 1979. The following Act of the Tripura Legislative Assembly received assent of the Governor on the 21st March, 1979 and is hereby published for general information. 2 Tripura Act No. 3 of 1979. THE TRIPURA LAND TAX ACT, 1978. AN ACT (to provide for levy of tax on lands in the State of Tripura) enacted by the Legislative Assembly of the Twentieth Year of the Republic of India follows : Short title and commencement. Definitions, 1, (1) This Act may be called Land Tax Act, 1978. of Tripura. Tripura in India as the Tripura 12) 11 extends to whole of the State of Tripura. (3) It shall come into force with immediate effect

2. In this Act, unless the context otherwise requires—'agriculture' includes horticulture, the raising of annual or periodical crops or garden produce, dairy farming, poultry farming, stock breeding, grazing and pisciculture ; 'agricultural land' means land used for the purposes of agriculture and includes lands which may be lying fallow or the time being ; (C) 'family' means the person, the wife or husband, as the case may be, and minor children but excluding married minor daughters ; 'holding' means the aggregate land (d) owned by members of a family in the State of Tripura ; 'market value' means value as (e) determined under the Tripura Land Revenue and Land Reforms Act, 1960, and rules made thereunder ; (f) 'non-agricultural lands' means all lands which are not agricultural land ; (g) 'prescribed' means prescribed in the rules made under this Act ; (h) 'profits of agriculture' means the profits of agriculture as determined under the Tripura Land Revenue and Land Reforms Act, 1960, and rules made thereunder, (i) 'village' will have the same meaning as given in the Tripura Land Revenue and Land Reforms Act, 1960 ; 'year' means the financial year beginning on the first day of April of the calendar year and ending on the 31st day of March of the next calendar year. 3. (1) Save as otherwise provided in this Act and with effect from the 1st day of April, 1979, there shall be levied and collected for each year an amount of tax calculated on the profits of agriculture in the case of agricultural lands and on the market value of the land in the case of non-agricultural lands, in respect of each holding at the rate specified in the Schedule. Explanation.—Size of a holding as on the first day of April of each year shall be the basis for assessing the tax payable during that year. (2) In determining the profits of agriculture or the market value of land under this Act the provisions of the Tripura Land Revenue and Land Reforms Act, 1960, and the rules made thereunder shall apply mutatis mutandis

4. The assessment of tax payable will be made in the name of the head of family, however, all the members of the family shall remain jointly and severally responsible for the payment of tax. Levy and collection of tax on Holdings. Assessment or Mode of payment. Penalty for default. Manner Of Publication Of the assessment of tax. Provision for filing objection. Decisions on Objections. 4 5. The tax shall be payable in two instalments during each year ; the last date for the first instalment being 15th September and of the second 15th March and shall be deposited in the manner to be prescribed

6. Whoever makes default on payment of tax under this Act within the date specified in section 5 shall be liable. In addition to the tax, a penalty at the following rates,— (i) for default on payment of tax upto one year (ii) for default on payment of tax for more than one year but upto three years (iii) (or default on payment of tax beyond three years upto of the amount of tax payable, upto 25% of the amount of tax payable, upto 50 % of the amount of tax payable 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

8. Any person aggrieved in any way by the assessment of tax made under section 7, may file an application within 15 days from the date of publication 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 or tax assessed or levied if any levied upto the previous year, if not otherwise directed by him, has been paid

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 tax and the orders thereon shall be communicated to the person concerned : 5 Provided that in case the application is not decided at

least one month before the due date of payment 01' tax suitable extension for deposit of tax shall be given to the applicant.10, (L) Where a holding is located in more than one village a statement in respect of such holding shall be filed containing such particulars and in such manner as may be prescribed, at least 3 months before the due date of payment of tax, to the authority 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. Provided that where the size of the holding is equally divided the statement shall be submitted to any one of the prescribed authorities under intimation to the other prescribed authorities. (2) The tax in respect of such holdings shall be deposited by the due date 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 : Procedure of holdings in more than one Village. Appeal. Provided no assessment under this section shall be made without giving the affected person a reasonable opportunity of being heard. (5) 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 truthfully 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 or the prescribed authority failing which the amount of default shall be subject to penalties as provided under section and the period of default shall be counted from the expiry of 30 days of the date of intimation of such orders. 11. (1) An appeal shall lie against any original order passed under this Act to such 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. (2) 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. 13. (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

15. No tax shall be leviable for the land held by the State Government or the Central Government.Tribunal. Appeal to Tribunal. Refund and set Off. Exemption. Remission. Recovery Of arrears. Bar Of suit in civil courts. Power to take evidence etc , Power to make rules, 8 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 for such areas, as may be notified

17. All dues payable in respect of any holding under this Act shall be recoverable as an arrears of land revenue

18. No suit shall be brought in any civil courts to set aside or modify any assessment made. or orders passed under the provisions of this Act. and no prosecution. suit or other proceedings shall lie against any officer Of the State Government for anything in good faith done or intended to be done under this Act Or the rules made thereunder

19. The Tribunal and the prescribed authority shall, for the purpose- of this Act, have the same power as are vested in a court under the Code of Civil Procedure, 1908 (Act V of 1908), when trying a case, in respect of the following matters 1) enforcing the attendance of any person and examining him on oath or affirmation ; 2) compelling the production of documents ; 3) issuing commission for the examination of witnesses ; and any such proceedings before the Tribunal or the prescribed authority shall be deemed to be a "judicial proceedings" within the meaning of sections 193, 228 and section 196 of the Indian Penal Code, 1860 (Act XLV of 1860).

20. (1) The State Government may make rules for carrying out the purposes Of the Act. 9 (2) Without prejudice to the generality of the foregoing power, such rules may, in particular, prescribe— (a) all matters required by this Act to be prescribed ; (b) the classes and duties of officers appointed under this Act ; (c) the procedure to be adopted for the various proceedings under this Act ; (d) the manner in which refunds shall be made ; (e) the fees, if any, for appeals and other matters ; (f) any other matter necessary for giving effect to the purposes of this Act. (3) Every rule made by the State Government under this Act shall be laid as soon as may be after it is made, before the Legislative Assembly while it is in session for a total period of not less than fourteen days which may be comprised in one session or in two or more successive sessions and if, before the expiry of the session in which it is so laid or the successive session aforesaid the Legislative Assembly agrees in making any modification in the rule or the Legislative Assembly agrees that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect as the case may be, so, however, that any such modification of annulment shall be without prejudice to the validity of anything previously done under that rule.

10 SCHEDULE (See section 9) FOR AGRICULTURAL LANDS.

i) For 'Nal' and 'Lunga' type of agricultural land the rate of tax per acre shall be :

Area of land	Holdings upto 3 acres	Holdings above 3 And upto 5	Holdings above 5 acres and upto 10	Holdings above 10 and upto 15	Holdings above 15 acres	Rate of tax
1	2	3	4	5	6	1% of the profits of agriculture subject to a maximum of 25 paise per acre.

of the profits Of agriculture. of the profits of agriculture. 8% of the profits of agriculture. or the profits of agriculture. ii) for lands falling in classifications other those of Nal and Lunga, by whatever name called , the rate of tax shall be 1/3rd of the rate leviable for the relevant categories of holding.

FOR NON-AGRICULTURAL LANDS TAX SHALL BE LEVIED ON THE MARKET VALUE OF LANDS ON THE FOLLOWING SCALE

i) For municipal and notified areas .

Area of land	a) Holdings upto 1/10th of an acre	b) Holdings above an acre and upto 1/5th of an acre	c) Holdings above 1/5th and upto 1/2 acre	d) Holdings above 1/2 acre and upto 1 acre	e) Holdings above 1 acre
1	2	3	4	5	6

ii) For areas other than municipal and notified areas

Area of land	a) Holdings upto 1/15th of an acre	b) Holdings above 1/15th of an acre and upto 1/10th of an acre	c) Holdings above 1/10th of an acre and upto 1/5th of an acre	d) Holdings above 1/5th of an acre and upto 1 acre	e) Holdings beyond 1 acre	Rate of tax
1	2	3	4	5	6	.60/0 .80/0 .01 %

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