

TRIPURA TRIBAL INHABITANTS (HOUSE TAX) ACT, 1965

65. nion hout Sion •ket.)ove this Ira. THE TRIPURA TRIBAL (HOUSE TAX) rekBVL, 1965. Bifl No. 7 of 1965. pxLy4d- to amend and consolidate the law relating to House tax payable by the tribal inhabitants in the Union Territory of Tripura. BE it enacted by the Legislative Assembly of Tripura in the Sixteenth Year of the Republic of India as follows :— 1. (1) This Act may be called the Tripura Tribal Inhabitants (House Tax) Act, 1965. (2) It shall come into force on such date as the Administrator may, by notification in the Official Gazette, appoint. *2.4n this Act, unless the context otherwise æuïres,— (a) "Administrator" means the Administra- tor •of the Union Territory of Tripura; (b) "Collector" means the Collector appoin- ted under section 4 of the Tripura Land Revenue %and Land Reforms Act, 1960 and includes any 40ther officer empowered by the Administrator to and perform the powers and functions of Qhhe Collector under this Act; (c) "family" means, in relation to a the wife or husband of such person, his children, _grandchildren, parents and brothers, and in the case of a joint Hindu family, any member of such family; (d) "'House Tax" means the tax commonly known as "'Gharchuktikar" payable by the tribal inhabitants for practising jhum•, Short title and commencement. Definitions. 43 of 1960. 11 of 1960 Charge of House tax. 2 (e) "Jhum" means the mode of shiftin cultivation without the use of plough; (f) "Official Gazette" means the Tripuri Gazette; (g) "person under disability" shall havethf meaning assigned to. it in the Tripura -Lanc Revenue and Land Reforms Act, 1960; (h) "prescribed" means prescribed by ü made under this Act; (i) "tribal inhabitants" means the tribes} tribal communities, or parts of, or groups withfi tribes or tribal communities specified in Part:ü of the Schedule to the Constitution Tribes) (Union Territories) Order, 1951; (j) "year" means the agricultural? commencing on such date as the Administd\$ may, in the case of any specified area, by 4. (1) The list or assess liable to pay such form ticulars with prescribed. pared und shall give Nhere the li: and every :any •land o agent authi liberty to ir therefrom fl any object period of o notice refer in thk cation in the Official Gazette, appoint. therefrom. 3. (1) Subject to the other provisions ofs\$â Act, there shall be charged for every year Sidered and tax at the rate of rupees three per annum rules made family for taking part in jhum cultivation of\$' :Ähe assessm at any time, during the year. (2) The House tax shall be payable head of the family, not being a personA lff.ä disability, at such times, in such kalleync!lfl! such authorities and at such places as •nan under .t prescribed. (3) Where the head of the family assessn under disability the tax shall be payable other adult male member of the family, a person under disability, if such other has taken part in jhum cultivation of land time during the year or is otherwise employed. nerson P 3 95 of shifting h; the Tripura nail have the ripura Land)60; •ibed b} rules the tribes ot rroups within, i in Part Ill n (Scheduled ultural yet Administrati by .ndtif:)int. 4. (I) The Collector shall cause an assessment list or assessment lists of all lands and houses liable to payment of House tax to be prepared in such form and manner and containing such par- ticulars with respect to each family as may be prescribed. (2) When any assessment list has been pre- sub-section (1), the Collector pared under shall give public notice thereof and of the places where the list or a copy thereof may be inspected and every adult member of the family occupying any land or house included in the list and any agent authorised by such member shall be at liberty to inspect the list and to take extracts therefrom free of charge. (3) The Collector shall receive and consider any objections which may be made within a period of one month from the date of the public notice referred to in sub-section (2), to any entry made in the assessment list or to any omission therefrom. sions (4) When all objections have been con- year iGy\sidered and disposed of in accordance with the Inum rules made in this behalf, the Collector shall cause ation assessment list to be finally published in the Aprescribed manner. yable s(5) The entries in the assessment list as published shall be accepted as conclusive for the purpose of assessing the House as *tax under this Act. The Collector may at any time, amend ly - iöâ list— lily, -g (a) by inserting therein the names of any ;pqson whose name ought to be inserted; AssesSment list. Amendment of Assessment list. viseæ) 4by Inserting therein any land or house preViously omitted ; or Recovery of House tax. 43 of 1900. Exemption. Power to make rules. 4 (c) by striking out the name of any persoh not liable for the payment of House tax. (2) Before making any amendment undér sub-section (1), the Collector shall give to person affected by the amendment notice, of not less than one month, that he proposes to make thei amendment and consider any objections which" may be made by such person. 6. (1) When House tax is levied on a fanâili:, under this Act, the amount due for any year"d: assessment from the family shall be due joifftlj:

and severally from all adult male members of 4th: family who, at any time during the year, part in the jhum cultivation of land or were otherwise gainfully employed. (2) Any arrear of House tax shall be recoverable as an arrear of land revenue under the provisions contained in Chapter VII of the Tripuri Land Revenue and Land Reforms Act, 1960. 7. (1) The House tax payable in respect of (d) (3) shall be laid as sessional business of the Assembly. (2) The House tax payable in respect of any land occupied by a family shall cease to be payable if the family occupying such land or abandons the jhum cultivation of that so, abandons that house. (2) So long as House tax is payable this Act in respect of any land occupied family, such land shall not be liable to payment of land revenue to the Government. 8. (1) The Administrator may, subject to condition of previous publication, make rules for the purpose of carrying out the provisions of this Act. (2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for— (a) a person liable to pay House tax under this Act and the authorities to whom payment of House tax is to be made; (b) the manner of assessment of house tax; (c) the form of the assessment list and the particulars it should contain, the preparation of such assessment list and its revision, (d) any other matter that may be, or has to be prescribed. (3) Every rule made under this Act shall be laid as soon as may be after it is made before the 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 sessions aforesaid the Assembly makes any modification in respect of the rule or decides that the rule shall not be made, the rule shall not be made, and 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 or annulment shall be without prejudice to the validity of anything previously done under that rule. 9. (1) The following laws are hereby repealed:— (a) The Parbatya Projaganer Gharchukti Kar Sambandhiya Ain (Act relating to the house tax payable by the Hill tribes) (Act IV of 1329 T.E.); (b) the order of the former ruler of Tripura dated 16. 12. 1347 T. E. relating to the levy of an additional tax of rupees four for the area situated on the top of the Dambur Hill. Repeal and Savings. (2) Notwithstanding the provisions of sub-section (1), any order, rule, assessment, measurement or notice made or issued under any of the laws referred to in sub-section (1) shall continue in force and be deemed to have been made or issued under the provisions of this Act unless and until it is superseded by any order, rule, assessment, measurement or notice made or issued under the said provisions, and any sum payable by way of House tax under any law referred to in sub-section (1) shall be recovered under this Act. 13. ; 14 15