

U.P. LARGE LAND HOLDINGS TAX ACT, 1957

(1. 1, ANI) LARGE 19571 . xxxi 1 9!i7 -Iut1101 ittlivc l'i/tt// Kar I. •ng/i.dl T'e.v. •i• o/ ' {h: 1957 AN Io Inuide [or the ipnposition collec(i011 of a Ittx on itrge lana holdings the injpositi011 and WHEREAS it is expedient to IJovi(Ie Ior collection of a tax on lauge land holdings ; It is hereby enacted in the Eighth Ycat• of the Republic 01 I India as lollows : CIIAJ'TER Prelimnintny (I) • I'llis Act "lay bc called 'IIC (J. I'. Land Holdings Short title, extent Tax Act, 1957. and commence-. ment. (2) It extends to the whole of Uttar Pradesll. (3) It shall be to have conic into lurcc on the day of July, 1957. *For Statement 'of Objects and Reasons, please sec U. P. Gazette (Extraordinary), dated September 9, 1957. 200thived the assent or the Governor on October 30, 1957, under Article he Constitution 01' India and was published in the Uttar Pradesh :ette Extraoldinary, dated November 1, 1957. be tPublished in the Uttar Pradesh Gazette Extraordinary, dated Novem- 1, 1957. >rice, i»finition. U. P. Aet 111 or 1901. Act X1 of 1922. U.P. of 1951. Act 11 of 1912. Act XJ of 1932. 2 In this Act unless (hell.' is anything repugnant ill the subject or context— "land holding" shall have (he (I) assigned to it in section 'I ; annual value" shall the tncatlinv; to (2) section it in IIIC asscswe•• holding tax is payable and, Ill the 01 111% death, tnultldcs his legal luncsentative ; authority" sha 11 have assessing the. Incaning assigned to it in section (i ; "Assistant Collector of the First (tlasq•• shall have the (5) tucaning assigned to it in the I'. Land Revcnttc Act, 1901 ; Additional Collector ; includes "Collector' iddit ional Connnis• includes atl (7) sioncr ; dclined in the contpany" a cotnpany (8) Indian Inconl(' "I 'ax Act, Illeans a co-operative to I a I'll) (9) which the provisions 01' Chapter I of and Land Act, Xbolition atc applicablc ; Inca ns a co-operative society • society' the Cooperative Sociclics Act, legistcred under includes a lat'l)l 1912 and i lte the njcaning assigned to it ill "lil'lll" has (11) Indian Partnership Act, it have the liteaning assigned 'to "Itisscd(l'l 11 (12) land tenure in ill the existing law relating to force ill K .l)ivi.'ion and includes *Itzarcdars of Pargana Askot and estates ; "holding tax" shall have the nuealliltg assigned to it in section "ill tevtncdiary" Jileans a proprietor, under-proprie• (1-1) perntenant tor, a sub-proprietor, a thckcdar, a , a pet nuanc.illt ten Ill and lesscc in Itisscdar ; assessed to land whether (15) "land" land, tncans revenue or not, M'llieli is held or occupied for a purpose connected with agriculture, horticulture. anililal husbandry, piscicult urc or poultry fanning holder as such ; "land-holder" (i) an intercncdiary, where the land is in his)erso• nal cultivation or is held as sir, khudkas It, or grovc, and 3 (m anv l," rrd than as— sul)Aenarjt, (i A, a tenant ot and includeq a manager or the may be ; this clause asanii of Gaon Samaj (17) ' 'legal representative" to it in lhc not include an the Act V or 1908, of Civil (IS) "principal officer" used J c[crenre to company or asqoci.'iiiijn niftaji'.— (i) the secretary. treasurer, liianager or agerrt of lhc association. company or or (ii) anv person connected with the company or ««ociation upon v.'hom the aqsessing ütIth0Jity has served notice of his intention of neathrg him as principal officer thereof ; (19) "prescribed" means prescribed by rules made under this Act ; (20) "sirtan" shall have the meaning assigned to it in the law relating to land tenure irr force in Kumaun Division ; (21) "State Government" means the Government of Uttar Pradesh : (22) "Sub-divisional Officer" the Assistant lueans Collector of the First Class in charge of a sub. division appointed under the tJ. P. I, and Revenue U. P Act Ill 01 1901 : Act, 1901 and includes any other Assistant Collector of the First Class specified as h by the Collector for the purposes of this Act ; (23) the expressions "agricultural year", "grove" "permanent tenure-holder", ' 'perma- nent lessee ilr Oudh", proprietor", "sanctioned hereditary rates", "sub-tenant", "sub-proprietor", and "under-proprietor" shall have the meaning assigned to them in the U. P. T'crrancy Act, 1939, and (24) the expression "asami" and "Gaon Samaj" shall have the meaning assigned to them in the U. P. Zamindari Abolition and Land Reforms Act. 1950. U.P. Act XVIIJ of 1939. U. P. Act or 1951, 11 o/ 1/01/1'i'11{ ' /d'.v 11 , Charge of 1101(1• hcu•ina provided, be ing and yen annual , on the cinaftm• called lax, ill Ion ling 11 Ije any land Olea cof (Iow; thilty acre; • holding by ifica•tion in the in whole or in part, for such official Gazette, Inay think lil pet God as it and as as it Inay consider necessary, the holding tax chavval)lc under sub-section (I) in wspect of any 01' classes land holdings as Inay be Inescvibed. (3) For t lie ptilvrjsc% 01 (fitnputillfl lhc arca of land under the l)jÅjviso io ti011 (I) the land by l)tlilding With the area apptli (enant 1 lituvto, 1101 esacetling five acre; shall bc excluded. (I) For Illic purposes of this Act, ' 'land holding" means Land Holding. the aggiegatc 01' all land held or occupied on the first day of July year by a land-holder, whether in his own name or in the natne 01 any mcjnber of his lamily, and all such land shall lie (leenwd to forni part 01 the

land holding of such land-holder : Provided that the land held or occupied by a member of the family of the land-holder, shall not form part of the holding of such land-holder, if the same is and cultivated and managed separately. Explanation I—For the purposes of this section a family shall include— (a) mother ; (b) wife ; (c) unmarried daughter, or son's daughter ; (d) son, or son's son or son's son's son ; (e) son's wife or son's son's wife. Explanation II—Land held by an incorporated association, other than a co-operative society, but including a society or an Act XXI of 1860. association registered under the Societies Registration Act, 1860 or a company or firm, shall be deemed to be one land holding. (2) Subject to the provisions of sub-section (1) , where land is held or occupied by two or more persons or a co-operative society, the share in the land of such person or a member of co-operative society shall, for the purpose of this Act, be deemed to have been held separately and shall form part of the land holding of such person or a member, as the case may be. Explanation—In the case of a co-operative farm the expression "share in land" shall mean the land contributed to the farm or on behalf of a member thereof. 5 (1) For the purposes of this Act, annual value of a land holding shall be deemed to be an amount equal to the payable for the land or lands included therein multiplied, such multiple not exceeding twelve and a half as may be districts or portions of districts for classes of land holding. lands included in (2) For the purposes of sub-section (1) the amount payable shall be deemed to be an amount calculated at the sanctioned hereditary rates applicable to the land or lands included in the land holding and where there are no sanctioned hereditary rates on such principles as may be prescribed : provided that the State Government may, where such rates sanctioned prior to the first day of July, 1927, enhance the such percentage not exceeding fifty as may be specified by notification in the official Gazette and different rates may be specified for different classes or lands and different areas of Uttar Pradesh. CHAPTER III Assessment of Holding Tax G. (1) For the purpose of this Act the assessing authority shall, subject to the provisions of sub-section (2) , be the Sub-divisional Officer within whose jurisdiction the land-holder ordinarily resides : Provided that the State Government may direct that any Assistant Collector of the First Class specified by it in this behalf shall exercise in the whole of the district or any part thereof all or any of the powers conferred on the assessing authority under this Act to the exclusion of any other assessing authority : Provided further that where the land-holder does not ordinarily reside in Uttar Pradesh, the assessing authority shall be the Sub-divisional Officer or the Assistant Collector, exercising jurisdiction within the sub-division, as the case may be, whose jurisdiction the land holding is situated, and where the holding is situated in more than one district sub-division , any such one of the Sub-divisional Officers or the Assistant Collectors, as the case may be, Assessing authority. according as the land-holder may in the manner prescribed exercise his option and the option so exercised shall not be varied except with the previous permission of such authority as may be prescribed : Provided also that where the option as aforesaid is not exercised or where a question is raised as to the assessing authority which should exercise the jurisdiction, the matter be referred to such authority as may be prescribed for decision which shall be final. 6 (2) Where the land-holder desires that the assessment should take place in a sub-division other than the one in which he ordinarily resides, shall apply for such (i) in the sub-division in which he resides and the sub-division in which he desires assessment are in the district, to the District Collector, and (ii) in other case to such authority as may be prescribed. The petition applied for under sub-section (2) (3) may be granted if the authority to the application made considers that it will help in the efficient and speedy disposal of the assessment. (d) The assessing authority shall exercise such powers and such duties as are conferred on him by this Act or the rules made thereunder. (1) The Collector shall, on or before such date in Notice regarding return of land each agricultural year, as may be prescribed, publish a notice requiring every land-holder who is liable to pay holding tax to holdings. furnish to such assessing authority and within such period not being more than thirty days as may be specified in the notice, in manner, setting forth the prescribed a return verified in area and other particulars of all land held by him as such. (2) A notice may also be served in such manner, as may land-holder who, in the opinion be prescribed, on every such of the assessing authority, is liable to the payment of holding tax requiring him to furnish within such period not being less than thirty days as may be specified in the notice, a return in the prescribed form and verified in the prescribed manner. the notice the assessing authority shall also Along with send a statement showing the provisional estimates of the annual valuation of the land holding of such person and the tax payable by him. The estimates shall be prepared in such form and shall contain such particulars as may be prescribed : Provided that the assessing authority may, in his discretion, the date for or extend for a period not exceeding

thirty days, the filing of the return. (3) Where the land-holder to whom the provisions of section 7 are applicable files a return in pursuance of the notice under sub-section (1) or (2) he shall, along with the return, also file a declaration indicating his choice or the assessing authority in terms of the proviso aforesaid. Under sub-section (2) (d) if here the notice served subsequently discovered to be defective and it necessary to be served notwithstanding the fact that the agricultural year may have expired provided that the former was served in time and a period of three years has not elapsed since then. 7 g. (1) Where the assessing authority is satisfied that the Assessments return made under section 7 is correct and complete he shall determine the annual valuation of the land holding and shall the holding tax (chargeable thereon on the basis of such return. (2) Where the assessing authority has to believe that the return made under section 7 is incorrect or incomplete, it shall require the land-holder who filed the return either attend at the office of the assessing authority or to produce cause be produced any evidence in support of the return on such (date as may be fixed. (3) On the date fixed under sub-section (2) or as soon afterwards as may be, the assessing authority, shall after may produce and considering such evidence as such further evidence as the assessing authority may require, determine the annual valuation of the land holding and assess the holding tax chargeable thereon. Where any person fails to comply with any provision of sub-section (2) or (3) the assessing authority shall make the assessment to the best of his judgment with due regard to the estimates sent under sub-section (2) of section 7

9. Where a land-holder dies before the assessment is completed under section 8, the assessing authority may in the manner prescribed, serve a notice on his legal representative and the provisions of this Chapter shall thereafter apply as if such legal representative were the deceased land-holder. (1) When the assessment has been completed under section 8, the assessing authority shall serve on demand in the prescribed specifying the amount of holding tax payable by the landholder and the date or dates within which it shall be paid. A copy of the Order of assessment shall also be sent along with the notice. (2) Any person aggrieved by an order of the assessing authority as respects the amount or the date at which the land holding has been assessed under section 8 or as respects the liability of the land holding to be assessed under this Act may, within thirty days of the date of receipt of the notice of demand under section 10, appeal to the Commissioner. (3) Every appeal after the expiry of the period of thirty days referred to in sub-section (2) if he satisfies that there is sufficient cause for not presenting it within that period. (4) Every appeal under this section shall be heard and decided in the prescribed manner. (5) The Commissioner shall send a copy of such orders to the Board of Revenue and the Board of Revenue shall forward the same to the assessing authority and such other authority as prescribed : Provided that no enhancement of the holding tax shall be made under this section unless the appellant has had a reasonable opportunity of showing cause against such enhancement. Application of the provisions of this Chapter to a legal representative. Notice demand. of Appeal against holding tax. Revision Order Board final. procedure revision. U. P. Act 1901. I and II. Section 11. The Board of Revenue shall, on their own motion or on the application of any person, call for the record of any proceeding of the assessing authority or the appellate authority by whom the case or appeal was decided if it appears to have exercised jurisdiction not vested in it by law or to have acted in the exercise of its jurisdiction illegally or with substantial irregularity, and may pass such order in the case as they think fit : that no such application shall be entertained any where an appeal lay against the order but the applicant failed to prefer within the time prescribed therefor : Provided that the Board of Revenue shall not pass any order prejudicial to any party without giving him a reasonable opportunity of being heard. (2) An application under sub-section (1) shall be made within the time specified in the rules made under the Act but the Board of Revenue may, on proof of sufficient cause, extend the time for filing an application within the limit not exceeding six months. Any order passed by the Board of Revenue under section 12 shall be final. A copy of every such order shall be sent to the assessing authority, the assessing authority and such other authority as may be prescribed

11. In the exercise of its jurisdiction under section 12. the Board of Revenue shall, as far as may be, follow the procedure laid down by or under the U. P. Land Revenue Act, 1901, and the provisions of section 11 of the said Act shall, notwithstanding anything to the contrary contained in any law for the time being in force, apply as if a proceeding under section 12 were a judicial proceeding under the said Act : equally (provided that) an order to be made in revision, the Board of Revenue shall send the record to a third member. 15. for any person any land holding chargeable to holding tax has escaped assessment for any year or has been assessed at too low a rate, the assessing authority may, at any time

Avillilll tln•ec years of the c.xpivy tha't year, serve, on the land-holder liable to pay the tax chargeable on such land holding, a notice containintv all or any of the requirelnentS which lilay bc included in a notice under section 7 and upon the service of such notice, the provisions of this Act shall, so far as Inay be, apply as if the notice wcte a notice issued under that section : Provided that the tax shall bc charged at the rate at which it would have been charged if such holding had not escaped ascsstnct or full ascsstnct , as the case Inay bc. (I) Kny authority which passed an order 01 assessnunt or an order in appeal or revision as the case may be, may, on its own motion or on an application by either party at any time 9 Within one year from the date of such order, rectify any Inistake apparent on the face of the record of the assessment, appeal or revision as the case may be : provided that no such rectification shall be luade witllout giving a reasonable opportunity of being heard to ei'llher party. (2) Where any such rectification has the effect of reducing the assessment, the authority concerned shall order refund 01 the excess amount to the assessee. (3) An order under sub-section (l) which has the ellect of enhancing the assessment, shall bc dccmed to bc order passed under section 8, 11, or 12, as the case may bc, and the provisions of this Act shall, in so far as Inay be applicable, apply to such order

CHAPTER IV Payment of Holding Tax 17. The holding tax chargeable on a land holding under Liability for pay. section 3 shall be payable by the land-holder : ment of holding tax. Provided that the holding tax payable by the land-holder in respect of his share in land held by a Co-operative Society shall be payable and be realized from the Society as if it were an assessee

18. Where land-holder dies, his legal representatives shall Tax of deceased be liable to pay, out of the estate of the deceased to the extent land-holder pay.to which the estate is capable of meeting the charge, the able by legal 1101ding tax assessed as payable by the (Icccascd land-holder, or representatives. any holding tax which would have been payable by him under this Act if he had not died. 19. (I) The amount of holding tax specified in any notice Tax how payable. of demand under section IO or in any order comununicated under section 11 or 12 shall be payable in four equal instalments. (2) The first instalment shall be paid within two months of the service of the notice of (leniand or collilllttllication of the order, as the case may be, and the subsequent instalments within such period from the due date of the first instalment as may bc prescribed. (3) If any instalment is not paid within the time allowed under sub-section (2) , the assessee shall be in default : Provided that when an assessee has presented an appeal under section 11, or an application for reviszon under section 12, the appellate or the revising authority, as the case may be, On application may, on such terms and conditions as it may specify, direct that the assessee shall be treated as not being in default. IO CHIAITER V Miscellaneous 20. The assessing, appellate and revising authoritiq Pov,cr to take shall, for the' purposes of •this Act, have the same powers as evidence on oath. Procedure, 1908, Act V of 1908 when u Ying a suit, in vespect of the following matters, namely_ (a) enforcing the attendancce of any persorr and examin. ing hilli 011 oath or affirmation (b) conplling the production of any document, and issuing commmission for the examination of any witness, and any such procccding before such authority under this Act shall be deemed to be a "judicial proceeding" within the Act XLV or 1860 meaning of sections 193 and 228 of the Indian Penal Code and also for the purposes of section 196 of the said Code. Penalty for (I) When an assessee is in default in making payment 21. default in payment of any instahment of the holding tax, the assessing authority of tax. may, in its discretion, direct that, in addition to the amount of the arrears, a sum not exceeding one eighth of that amount shall be recovered from the assessee by way of penalty. (2) A notice of (lonand showirrg the amount of penalty shall in the Inanner prescribed be served on the assessee. Appeal against 22. Any assessee objecting to the amount of penalty penalty. ilnposed upon him under section 21 or denying any liability for such penalty may, within 30 days of the date of receipt of the notice of demand under the said section, appeal to the Commissioner and the provisions of sub-sections (2) to (4) of section I I shall thereupon mutatis mutandis apply : Provided that where on an appeal under section 11 or on an application for revision under section 12 the assessment made under section 8 has been set aside or the amount Of holding tax has been reduced, the penalty imposed under section 21 shall be deemed to have been written off or reduced proportionately, as the case may be. Recovery of sum (I) The Collector may, on the motion of the assessing 23. payable under authority, recover— this Act. (a) where the assessee is in default, the an10turt assessed as holding tax, and (b) any sun) imposed by way of penalty under section 21, as if it were an arrear of land revenue : Provided that the processes Inentioned in clause (c), (e), (f) U. P. Act 111 or 1901. or (h) of section 146 of the U. P. Land Revenue Act, 1901, or those mentioned in clauses (c) and (D of section 279 of the U. P. •

Ü.p• Actl Of 1951 Zamindari Abolition and Land Reforms Act, 1950, shall be issued only after the other processes mentioned in the said sections of the said Acts have been exhausted. (2) No 1" [or the any payable that the or two to lhovided shall- an assessee has been ticated delatilt under as not being in l)toviso to 19 section as long as his appeal or revision of undisposed is be reckoned Iron the date on the appeal 01' revision is disposed 01 ; (ii) recovery proceedings in any case been stayed by an order or a court or any other autho• pity, be reckoned [10111 the date on which the order is withdrawn ; and (iii) the (late or payntent of holding tax has been extended by any authority, be reckoned ftoth the (late up to ',vhicll t11C tinte payntent had been extended. '21 No suit shall be brought in any civil court to set aside Bar of suit in or 1110dil'y any assesstnent under this Act, and no prosecu. Civil Courts. lion, suit or other procccding shall lie against any Olliccr or the State Governillnt Ior anything done or intended (0 bc (long ttll(lcr this Act in good laith

25. The State Governnlnt Inay, by notification in the Delegation of official Gazette, delegate to any olliccr or authority, any of the POMCß• poweIS conferred on it by this Act to be exercised subject to the Illay bc spccified in any restrictions or conditions as notification

26. Any land-holder, who is entitled or required to attend Appearance by Illy proceeding under authorized belorc any authority in connexion with representative. person or through a duly attend either in this Act, Inay aut1101ize(l agent

27. A notice or requisition under this Act may be served Service or notice. 011 the person therein n;uncd either by post or as if it were a 1908 (I) With effect Ironl the date this Act comes into Repeal. the U. P. Agricultural Tax Act, 1918, shall stand U.P. Act Ill of repealed. (2) Notwithstanding anything contained in the U. P. U.P. Act r of ,encral Clauses Act, 1901, the repcal under subsection (1) 1904. Shall not— (a) the previous or Act so or anything done or suffered thereunder; or (b) affect any right, privilege, obligation or liability acquired, accrued or incurred under the Act so lepealed ; or 12 forfeiture or punishment (c) affect any penalty, incurred in respect of any offence committed against the Act so repealed ; or (d) affect any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid ; any such investigation, legal proceeding or remedy may and be instituted, continued or enforced, and any such penalty, forfeiture or punishment Inay be ilnposed as if this Act had not been passed. 29. (1) The State Governlnent may, by notification in the Power to make official Gazette, and subject to the condition of previous rules. publication, make rules for carrying out the purposes of this Act. (2) In particular and without prejudice to the generality of the foregoing powers, such rules Inay provide for all or any of the following Inatters, nmncly— (a) (b) (c) (d) (e) (f) (g) (h) the principles on which and the mamxer in which tax may be exempted or remitted under section a; the principles on which and the manner in which the sanctioned hereditary rates may be enhanced under section 5 ; the form of the return to be furnished under section 7 and the manner in which it shall be filed ; the form of declaration to be filed under sub• section (3) of section 7 ; the procedure relating to assessment under section 8 ; the manner in which and the principles on which the tax payable by the co-operative society under the proviso to section 17 shall be determined ; the form of notices required to be issued under the provisions of this Act and the manner of their publication ; the procedure to be followed in appeals, revisions and other proceedings under this Act, in cases for which no specific provision has been made herein ; (t) the time within which applications may be presented under this Act, in cases for which no specific pro- vision in that behalf has been made herein ; (1) the fees to be paid in respect of appeals and applica- 'tions under this Act, in cases for which no specific provision in that behalf has been made herein ; (k) the procedure and the form for the maintenance of books of accounts and other registers, returns and statements required for the purposes of this Act ; 13 (l) the duties 01 any ofhcrr or authority jurisdic- under this Act, the procedure to be followed by such officer and authority. in cases for twhich no specific ision has been made herein ; (1%) the transler 01 proceedings from one authority or otincr to another ; and (n) the tnatters Which arc to be and may be prescribed undet this Act. S) All tulo made this Act shall bc laid for not 14 dap bciorc the State Legislntrc as soon as tho tnade and shall bc subject to such Ili(Älifuations as the filatute tnay 'nauc during the Session ill which they arc so