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SIND ORDINANCE NO. I of 1976

THE SIND LAND REVENUE (AMENDMENT) ORDINANCE, 1976.

[15th January, 1976]

AN ORDINANCE to further amend the Sind Land Revenue Act, 1967.

Preamble.

WHEREAS it is expedient to further amend the Sind Land Revenue Act, 1967, in the manner hereinafter appearing;

AND WHEREAS the Provincial Assembly of Sind is not in session and the Governor of Sind is satisfied that circumstances exist which render immediate legislation necessary;

NOW, THEEFORE, in exercise of the powers conferred by clause (1) of Article 128 of the Constitution of the Islamic Republic of Pakistan, the Governor of Sind is pleased to make and promulgate the following Ordinance :—

Short title and commencement.

1. (1) This Ordinance may be called the Sind Land Revenue (Amendment) Ordinance, 1976.

(2) It shall come into force at once and shall be deemed to have taken effect on and from the tenth day of November, 1975.

Amendment section 4 Sind Land Revenue Act.

2. In the Sind Land Revenue Act, 1967, hereinafter referred to as the Principal Act, in section 4—

(i) after clause (10), the following new clause shall be inserted, namely :—

"(10-A) 'irrigated land' means land irrigated by a canal, tube-well, well, spring or by any other artificial means of irrigation;" and

(ii) after clause (27), the following new clause shall be inserted, namely :—

"(27-A) 'un-irrigated land' means land other than irrigated land;".

Insertion of section 54-A in Sind Land Revenue Act

3. In the Principal Act, after section 54, the following new section shall be inserted, namely :—

Power to call for information

"54-A. (1) The Board of Revenue or any officer authorized by it may require, a land owner by a notice to be served as summons under section 24, or, a class of land owners by notification published in the

official Gazette, to furnish information as to extent of his or their ownership of land, and the area of such land within or outside the Province, in such form and manner, and within such time and to such person or authority as may be specified in the notice or, as the case may be, the notification.

(2) Whoever fails, without reasonable cause, to furnish the information required under sub-section (1) or furnishes the information which he knows, or has reason to believe to be false, or knowingly furnishes insufficient information, shall be punished with simple imprisonment for a term which may extend to one year, or with fine, or with both.

(3) No court shall take cognizance of any offence punishable under this section, except on a complaint in writing by a Revenue Officer specially or generally empowered in this behalf by the Board of Revenue.".

Insertion of section 56-A in Sind Land Revenue Act.

4. In the Principal Act, after section 56, the following new section shall be inserted, namely :—

"56-A. Notwithstanding anything contained in this Act, no land owner shall be liable to pay land revenue, if he owns—

Exemption of Land Revenue.

(a) Irrigated land not exceeding twelve acres;

(b) Unirrigated land not exceeding twenty-five acres; or

(c) Irrigated and unirrigated land, the aggregate area of which does not exceed twelve acres of irrigated land:

Provided that for the year 1975-76, where land revenue is charged on the basis of flat rate fifty percent of the total land revenue in the area in which perennial supply of water is available and seventy-five percent of the total land revenue in other areas, and where land revenue is not charged on the basis of flat rate the land revenue due for Kharif Crop shall be charged.

Explanation.—For the purpose of this section—

(a) One acre of irrigated land shall be reckoned as

equivalent to two acres of un-irrigated land;

(b) "land" means land other than that mentioned in clauses (b), (c) and (d) of section 56 within or outside the Province;

(c) "land owner" shall include—

(i) An allottee or a grantee of any land under any scheme of Government, under which such allotment or grant is to mature into ownership;

(ii) A lessee of Government land;

(iii) A person who has mortgaged, with possession, his land or any portion thereof; or

(iv) A person having permanent rights or interest in land.".

Insertion of new sections 70-A, 70-B, 70-C and 70-D in Sind Land Revenue Act.

5. In the Principal Act, after section 70, the following new sections shall be inserted, namely :—

Increase in I and Revenue.

"70-A. Notwithstanding anything contained in this Act, a land owner, owning land mentioned in column (2) of the table below shall be liable to pay land-revenue at the enhanced rate mentioned against such land in column (3), thereof :—

TABLE

1	2	3
(a)	A land-owner owning :—	
(i)	Irrigated land exceeding twenty-five acres but not exceeding fifty acres; or	**150 percent of the land-revenue assessed under the provisions of section 57 and section 70.**
(ii)	Unirrigated land exceeding fifty acres but not exceeding one hundred acres; or	
(iii)	Irrigated and unirrigated land the aggregate area of which does not exceed fifty acres of irrigated land.	

(b) A land-owner owning :—

(i)	Irrigated land exceeding fifty acres; or	**200 percent of the land-revenue assessed under the provisions of section 57 and section 70.**
(ii)	Unirrigated land exceeding one hundred acres; or	
(iii)	Irrigated and unirrigated land the aggregate area of which exceeds fifty acres of irrigated land:	

Provided that for the year 1975-76, where land revenue is charged on the basis of flat rate fifty percent of the total land revenue in the area in which perennial supply of water is available and twenty-five percent of the total land revenue in other areas, and where land revenue is not charged on the basis of flat rate the land revenue due for Rabi Crop shall be charged.

Explanation.—For the purpose of this section—

(a) One acre of irrigated land shall be reckoned as equivalent to two acres of unirrigated land;

(b) "land" means land other than that mentioned in clauses (b), (c) and (d) of section 56 within or outside the Province;

(c) "land owner" shall include—

(i) An allottee or a grantee of any land under any scheme of Government, under which such allotment or grant is to mature into ownership;

(ii) A lessee of Government land;

(iii) A person who has mortgaged, with possession, his land or any portion thereof; or

(iv) A person having permanent rights or interest in land.

Information about increase in the extent of ownership.

70-B (1) When a person acquires land within or outside the Province, he shall furnish such information to such authority, within such time, and in such manner and form as the Board of Revenue may by a notification, specify in this behalf; provided that it shall not be necessary to furnish the

information if the land is acquired in the same taluka in which he already owns land.

(2) Whoever fails without reasonable cause, to furnish the information required under sub-section (1) or furnishes the information which he knows, or has reason to believe to be false or knowingly furnishes in sufficient information, shall be punished with imprisonment for a term which my extend to one year, or with fine, or with both.

(3) No court shall take cognizance of any offence punishable under this section, except on a complaint in writing by a Revenue Officer specially or generally empowered in this behalf by the Board of Revenue.

Application for Exemption.

70-C. (1) Where a landowner does not get exemption from the payment of land revenue admissible under section 56 or section 56-A, is charged land revenue in excess of what is due from him or, his land is wrongly categorized, under section 70-A, he may make an application, in such form and manner as may be specified by the Board of Revenue, to the Mukhtiarkar within whose jurisdiction his land or part thereof is situate.

(2) On receipt of the application under sub-section (1), the Mukhtiarkar shall make an enquiry as he may deem fit, and if necessary for such enquiry, summon any person or examine any document and after enquiry has been completed he may make an appropriate order.

(3) Where on receipt of an information or otherwise, and after holding such enquiry as he deems fit, the Mukhtiarkar is of the opinion that any land owner does not pay, or pays less than the amount of, land-revenue due from him, he may make an appropriate order:

Provided that before making the order under this sub-section the person likely to be affected by such order shall be given an opportunity of being heard.

(4) The Mukhtiarkar shall for exercising powers under this section, follow such instructions as may be given by the Board of Revenue.

(5) Any person aggrieved by an order made under sub-section (2) or may, within one month from the date of such order, prefer an appeal to the Assistant Commissioner, whose order shall, subject to the order made the Deputy Commissioner in revision, be final.

70-D. Notwithstanding anything contained in this Act, Government may, by notification, lay down the principles or the method or the procedure by which, and the manner in which exemption under section 56-A or assessment under section 70-A shall be made.".

Exemption or assessment of land revenue.