

Repealed by W.P. Ordinance
26 of 1962

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SIND ACT No. V OF 1946.¹

[THE SIND MUSLIM EDUCATION CESS ACT, 1946.]

[16th May, 1946]

An Act to raise fund for the Construction of building required for the Sind Muslim College.

WHEREAS it is necessary to raise funds for the construction of buildings required for the Sind Muslim College; It is hereby enacted as follows:—

1. This Act may be called the Sind Muslim Education Cess Act, 1946. Short title.

2. In this Act unless there is anything repugnant in the subject or context— Definitions.

(a) "Province" means the Province of Sin ;

(b) "Board" means the 'Sind Madressat-ul-Islam Board' registered under the Societies Registration Act, 1860;

XVI of
1860.

Sind V of
879.

(c) All words and expressions used herein and defined in the ²[Sind] Land Revenue Code, 1879, shall be deemed to have the meanings respectively attributed to them by that Code.

3. (1) A cess shall be levied, as hereinafter provided, upon all lands in the Province which are alienated to, or occupied by, a Muslim or a Muslim institution. Levy of Cess

(2) Such cess shall be levied—

(a) in the case of unalienated lands, at the rate of one anna on every rupee of every sum which becomes due to the Provincial Government as land revenue for the revenue year 1946-47, except sums payable on account of any charge mentioned in the Schedule and except sums payable on account of any charge which may be notified by the Provincial Government in this behalf;

¹ For Statement of Objects and Reasons, see S.G.G., 1946, Pt. IV, P. 71; and for proceedings in Assembly, see S.L. A. Debates, 1947, Vol. I, Book No. 11, pp. 22-27. Book No. 13, pp. 16-17.

² Cf. Sind Act No. XXXI of 1947 and XIV of 1950.

³ Subs. by the Sind Laws (Adaptation, Revision, Repeal and Declaration) Ordinance, 195 (Sind 5 of 1955), s.3 (1) (w.e.f. 30th May, 1951), for 'Bombay'.

(b) in the case of alienated lands, at the rate of one anna on every rupee of *Hakabo* which becomes due to the Provincial Government for the said revenue year :

Provided that no cess shall be levied on sums below four annas, and that the amount of the cess shall, if not a multiple of three pies, be increased to the next highest multiple of three pies :

Provided further that the Provincial Government may suspend the collection of the cess or any portion thereof in any local area within the Province.

Manner of
levying cess

4. The cess described in section 3 shall be levied, so far as may be, in the same manner, and under the same provisions of law, as the land revenue.

Application
of the pro-
ceeds of the
cess.

5. The Provincial Government shall, after deducting such expenses of collection and recovery as it may deem reasonable, transfer the proceeds of the cess levied under section 3 to the Board who shall spend such proceeds on the construction of buildings required for the Sind Muslim College maintained by the Board. Such amount, if any, as is not so spent shall form part of the endowment fund of the said College.

Certain
legal docu-
ments to
be taken.

6. The transfer of the proceeds of the cess under section 5 shall be subject to such terms and conditions as the Provincial Government may impose and the Provincial Government may take from the Board such legal document or documents as may in its opinion best secure the due application of the money, transferred by it, for the purposes set out in section 5 and the due observance of the terms and conditions imposed under this section.

SCHEDULE.

[See sub-section (2) (a) of section 3].

1. Penalties and fines, including any charge imposed under section 148 of the '[Sind] Land Revenue Code, 1879, as penalty or interest in case of default, but not including any fine levied under section 65 of the same on grant of permission to use land for a purpose unconnected with agriculture.

2. Fees for grazing, when charged per head of cattle.

¹ Subs. by the Sind Laws (Adaptation, Revision, Repeal and Declaration) Ordinance, 1955 (Sind 5 of 1955), s. 3 (i) (w.e.f. 30th May, 1951), for "Bombay".