

**THE PUNJAB URBAN IMMOVABLE PROPERTY
TAX ACT, 1940.**

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Schedule

**¹THE PUNJAB URBAN IMMOVABLE PROPERTY
TAX ACT, 1940.**

PUNJAB ACT NO. XVII OF 1940.

[Received the assent of His Excellency the Governor on the 8th January, 1941, and was first pulished in the Government Gazette (Extraordinary), Punjab of the 13th January, 1941.]

1	2	3	4
Year	No.	Short title	Whether repealed or otherwise affected by legislation
1940 ..	XVII	The Punjab Urban Immovable Property Tax Act, 1940	Amended by Punjab Act IV of 1943 ² Amended by Punjab Act VII of 1943 ³ Amended by East Punjab Act, XXXIII of 1948 ⁴ Amended by the Indian Independence (Adaptation of Bengal and Punjab Acts) Order, 1948.

¹For the Statement of Objects and Reasons, see *Punjab Government Gazette* (Extraordinary), 1943, pages 318-19 ; for the Select Committee's Report, see *ibid*, 1940, pages 559-577 ; and for the proceedings in Assembly see *Punjab Legislative Assembly Debates*, 1940, Volume XIV, pages 576-88, 649-687, 711-764, 810, 955-1011, 1039, 1091 and 1109-1220.

²For the Statement of Objects and Reasons, see *Punjab Government Gazette*, (Extraordinary), 1943, page 13 ; and for proceedings of Assembly, see *Punjab Legislative Assembly Debates*, Volume XXI, pages 614-616.

³For the Statement of Objects and Reasons, see *Punjab Government Gazette* Extraordinary, 1943, page 13 ; and for the proceedings of Assembly, see *Punjab Legislative Assembly Debates*, Volume XXI, pages 616-617.

⁴For the Statement of Objects and Reasons, see *East Punjab Government Gazette*, Extraordinary, 1948, page 500 ; and for the proceedings of the Assembly, see *East Punjab Legislative Assembly Debates*, Volume III, pages 116-117.

50 URBAN IMMOVABLE [1940 : Pb. Act XVII.
PROPERTY TAX

1	2	3	4
Year	No.	Short title	Whether repealed or otherwise affected by legislation
			Amended by the Adaptation of Laws Order, 1950
			Amended by the Adaptation of Law (Third Amendment) Order, 1951
			Amended by Punjab Act No. XIV of 1953 ¹
			Amended by Punjab Act IX of 1954 ²
			Amended by Punjab Act XVI of 1954 ³
			Amended by Punjab Act No. 30 of 1956 ⁴
			Amended by Punjab Act No. 7 of 1957 ⁵
			Amended by Punjab Act No. 34 of 1957 ⁶
			Amended by Punjab Act 7 of 1965 ⁷
			Amended by the Punjab Re-organisation (Chandigarh) (Adaptation of Laws on State and Concurrent Subjects) Order, 1968



¹For Statement of Objects and Reasons, see *Punjab Government Gazette* (Extraordinary), of 18th March, 1953, page 338 ; and for proceedings in the Assembly and Council, see Punjab Legislative Assembly and Punjab Legislative Council Debates, 1953.

²For Statement of Objects and Reasons, see *Punjab Government Gazette* (Extraordinary), 1954, page 120 ; for proceedings in Assembly, see Punjab Legislative Assembly and Council Debates, 1954.

³For Statement of Objects and Reasons, see *Punjab Government Gazette* (Extraordinary), 1954, page 120; for proceedings in Assembly, see Punjab Legislative Assembly and Council Debates, 1954.

⁴For Statement of Objects and Reasons, see *Punjab Government Gazette* (Extraordinary), 1956, page 1165 ; for proceedings in the Assembly, see Punjab Legislative Assembly Debates, 1956.

⁵For Statement of Objects and Reasons, see *Punjab Government Gazette* (Extraordinary), 1957, page 551.

This Act was extended to the territories which, immediately before the 1st November, 1956, were comprised in the State of Patiala and East Punjab States Union see Punjab Act No. 7 of 1957.

⁶For Statement of Objects and Reasons, see *Punjab Government Gazette* (Extraordinary), 1957, page 1748.

⁷For Statement of Objects and Reasons, see *Punjab Government Gazette* (Extraordinary), 1965, page 453.

An Act to provide for the levy of a tax on Urban Immovable Property

It is hereby enacted as follows :—

1. (1) This Act may be called the Punjab Urban ^{Short title and} Immovable Property Tax Act, 1940. ^{commencement.}

(2) It shall come into ¹force in such a eas and on such dates as the ²[Central Government] may by notification in the Official Gazette, direct.

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

(a) “assessing authority” means the assessing authority constituted under this Act;

(b) “local authority” means a municipal corporation, a municipal committee, a cantonment board, a small town committee; ³[a notified area committee or other authority (not being a district board) legally entitled to, or entrusted by the ²[Central Government] with the control or management of a municipal or local fund;]

⁴[(c) “owner” includes a tenant in perpetuity, a mortgagee with possession, and a trustee having possession of trust property;]

(a) “prescribed” means prescribed by rules made under this Act;

⁵[(e) “rating area” means any area administered for the time being by a local authority which is included or which may hereafter be included in the schedule to this Act;]

¹It came into force on 1st April,—vide *Punjab Government Gazette*, Notification No. 53-TXN, dated 18th March, 1941.

²Substituted for the words “State Government” by the Punjab Re-organisation (Chandigarh) (Adaptation of Laws on State and Concurrent Subjects) Order, 1968.

³Substituted for the words “or a Notified Area Committee” by Punjab Act V of 1943, section 2, and deemed to have come into effect as from 13th January, 1941.

⁴Substituted for the old clause by East Punjab Act, XXXIII of 1948, section 2 (i).

⁵Substituted for the old clause by East Punjab Act, XXXIII of 1948, section 2 (ii). This clause deemed to have been substituted at the commencement of Punjab Act XVII of 1940.

(f) "the tax" means the tax (including the surcharge, if any) leviable under the provisions of section 3.

Levy of tax,

3. (1) There shall be charged, levied and paid an annual tax on buildings and lands situated in the rating area shown in the Schedule to this Act at such rate, not exceeding twenty *per centum* of the annual value of such buildings and lands, as the ¹[Central Government] may by notification in the Official Gazette, direct in respect of each such rating area.

²[Provided that where the tax calculated on the annual value exceeds the difference between the said annual value and the exemption limit, as referred to in clause (c) of sub-section (1) ³[or as fixed by the ¹[Central Government] under sub-section (2) of section 4 of the Act, the tax leviable shall be equal to the said difference.]

(2) the ¹[Central Government] may by similar notification direct that during the continuance of the present state of war and for a period not exceeding twelve months after the termination thereof there shall be charged, levied and paid, in addition to the tax leviable under sub-section (1), a surcharge not exceeding fifty *per centum* of the rate notified under that sub-section.

(3) The ¹[Central Government] may, by notification in the Official Gazette, from time to time add to, omit or vary any of the entries contained in the schedule to this Act.

(4) The tax shall be paid by the owner of the buildings and lands in respect of which it has been levied ⁴[and in case of transfer of property whether by sale, gift, exchange, mortgage, inheritance or otherwise the transferee of the said property shall be liable for the payment of any unpaid amount of tax outstanding on the date of transfer due in respect of the said property, but the transferee shall be liable only to the extent of property acquired by him.]

Exemption

4. (1) The tax shall not be leviable in respect of the following properties, namely :—
(a) buildings and lands vesting in ⁵* * *

¹Substituted for the words "State Government" by the Punjab Re-organisation (Chandigarh) (Adaptation of Laws on State and Concurrent Subjects) Order, 1968

²Added by Punjab XIV of 1953.

³Inserted by Punjab Act No. 30 of 1956, section 2(ii).

⁴Inserted by *ibid*.

⁵The words "His Majesty for the purpose of" omitted by the Adaptation of laws (Third Amendment) order, 1950.

(b) buildings and lands vesting in ¹* * * ²the
²[State] Government or owned or administered
by a local authority or a District Board when
used exclusively for public purposes and not
used or intended to be used for purposes of
profit;

(c) buildings and lands the annual value of which
does not exceed ³[four hundred rupees] in the
⁴[rating area of Simla] and ³[three hundred
rupees] in other areas :

Provided that if any such building or land is
in the ownership of a person who owns any other
building or land in the same rating area, the
annual value of such building or land shall, for
the purposes of this clause, be deemed to be the
aggregate annual value of all buildings or lands
owned by him in that area ;

⁵[(d) buildings and lands or portions thereof used
exclusively for educational purposes including
Colleges, Schools, boarding houses; hostels
and libraries if such buildings and lands
or portions thereof are either owned by the
educational institutions concerned or have been
placed at the disposal of such educational
institutions without payment of any rent]

⁶[(e) public parks and playgrounds which are open
to the public, and buildings and land attached
thereto if the rent derived therefrom is exclusi-
vely spent for the maintenance of parks and
playgrounds to which they are attached.]

¹The words "His Majesty for the purposes of" omitted by the Adaptation of Laws (Third Amendment) Order, 1951.

²Substituted for the word "provincial" by the Adaptation of Laws Order, 1950.

³Substituted for the words "three hundred rupees" and "two hundred and forty rupees" respectively by Punjab Act No. 7 of 1965.

⁴Substituted for the words "rating areas of Lahore and Simla" by the Indian Independence (Adaptation of Bengal and Punjab Acts) Order, 1948.

⁵Substituted by the existing clause (d) by Punjab Act No. XVI of 1954, Section 2.

⁶Substituted by Punjab Act No. 34 of 1957, section 2. This Act shall be deemed to have come into force on 1st April, 1957.

- (f) buildings and lands or portions thereof used exclusively for public worship or public charity including mosques, temples, churches, *dharamsalas*, *gurdwaras*, hospitals, dispensaries, orphanages, alms houses, drinking water fountains, infirmaries for the treatment and care of animals and public burial or burning grounds or other places for the disposal of the dead:

Provided that the following buildings and lands or portions thereof shall not be deemed to be used exclusively for public worship or for public charity within the meaning of this section, namely :—

- (i) buildings in, or lands on which any trade or business is carried on unless the rent derived from such buildings or lands is applied exclusively to religious purposes or such public charitable institutions as may be prescribed :
- (ii) buildings or lands in respect of which rent is derived, and such rent is not applied exclusively to religious purposes or to such public charitable institutions as may be prescribed :
- (g) such buildings and lands used for the purpose of a factory as may be prescribed.

(2) The ¹[Central Government] may, by notification in the Official Gazette, exempt in whole or in part, from the payment of the tax any person or class of persons or any property or description of property for such period as it may think fit, and may renew such exemption as often as it may consider to be necessary.

Ascertainment of annual value.

5. The annual value of any land or building shall be ascertained by estimating the gross annual rent at which such land or building together with its appurtenances and any furniture that may be let for use or enjoyment with such building might reasonably be expected to let from year to year, less—

¹Substituted for the words "State Government" by the Punjab Re-organisation (Chandigarh) (Adaptation of Laws on State and Concurrent Subjects) Order, 1968.

- (a) any allowance not exceeding twenty *per centum* of the gross annual rent as the assessing authority in each particular case may consider reasonable rent for the furniture let with any such building ;
- (b) an allowance of¹[fifteen] *per centum* for the cost of repairs and for all other expenses necessary to maintain such building in a state to command such gross annual rent. Such deduction shall be calculated on the balance of the gross annual rent after the deduction, if any, under clause (a); and
- (c) any land revenue actually paid in respect of such building or land:

Provided that in calculating the annual value of any building or land under this section the value of any machinery in such building or on such land shall be excluded.

6. (1) There shall be an assessing authority for every rating area. Assessing authorities.

(2) Such assessing authorities shall exercise such powers and perform such duties as are conferred on them by this Act or the rules made thereunder.

7. (1) A valuation list shall be made by the prescribed authority in accordance with the rules framed under this Act for every rating area so as to come into force either on the first day of April or the first day of October, and thereafter new valuation lists shall be made from time to time so that the interval between the dates on which one valuation list and the next succeeding valuation list respectively come into force shall be a period of five years : Making and operation of valuation lists.

¹Substituted for the word "ten" by the Punjab Act No. 7 of 1965.

Provided that the ¹[Central Government] may by order—
(a) extend or reduce by six months or one year the interval which would otherwise elapse between the coming into force of any two successive valuation lists for any rating area; and
(b) divide any rating area into parts for the purposes of a new valuation list and determine the years in which the next following valuation list for each of such parts respectively shall be made and come into force.

(2) Subject to the provisions of any such order as aforesaid, every valuation list shall come into force on the first day of April or the first day of October, as the case may be, next following the date on which it is finally approved by the assessing authority and shall subject to the provisions of this Act and the rules made thereunder (including the provisions with respect to the alteration of and the making of additions to the valuation list) remain in force until it is superseded by a new valuation list.

²[(3) Notwithstanding anything contained in sub-section (1) or sub-section (2), a new valuation list made by the prescribed authority in accordance with the provisions of this section for any rating area after the first day of April, 1965, shall, come into force in such rating area on the first day of April :

Provided that where the interval of five years between the coming into force of any two successive valuation lists for any rating area expires immediately before the first day of October, such period shall be deemed to have been extended by six months.]

8. (1) Where the assessing authority for any area has issued notices requiring returns in connection with the making of a new valuation list, the said authority shall, as soon as may be after the expiration of the period allowed for the delivery of the returns, cause a draft valuation list to be prepared for the area and published in such manner as may be prescribed.

(2) Any person aggrieved by any entry in the draft valuation list, or by the insertion therein or omission therefrom of any matter, or otherwise with respect to the list may in accordance with the rules made under this Act, lodge an objection with the assessing authority at any time

¹Substituted for the words "State Government" by the Punjab Re-organisation (Chandigarh) (Adaptation of Laws on State and Concurrent Subjects) Order, 1968.

²Added by Punjab Act No. 7 of 1965.

Draft valuation list.

before the expiration of thirty days from the date on which the draft valuation list is published :

¹[Provided that the assessing authority may entertain objections from an aggrieved person lodged within thirty days of receipt of the first demand notice if it is satisfied that the objector was prevented by sufficient cause to lodge them within the prescribed period.]

9. Subject to such rules, if any, as the ²[Central Government] may think fit to make in this behalf the assessing authority may at any time make such amendments in a valuation list as appear to it necessary in order to bring the list into accord with existing circumstances and in particular may—

Amendment of
current valuation
list.

- (a) correct any clerical or arithmetical error in the list ;
- (b) correct any erroneous insertions or omissions or any misdescriptions ;
- (c) make such additions to or corrections in the list as appear to the authority to be necessary by reason of—
 - (i) a new building being erected after the completion of the valuation list ;
 - (ii) a building included in the valuation list being destroyed or substantially damaged or altered since its value was last previously determined ;
 - (iii) any change in the ownership of any building or land :

Provided that not less than fourteen days before making under the foregoing provisions any amendment in the valuation list for the time being in force other than the correction of a clerical or arithmetical error, or the correction of an erroneous insertion, omission, or misdescription, the assessing authority shall send notice of the proposed amendment to the owner of the building or land and shall also consider any objection thereto which may be made by him.

¹Proviso added by Punjab Act No. 9 of 1954, section 2.

²Substituted for the words "State Government" by the Punjab Re-organisation (Chandigarh) (Adaptation of Laws on State and Concurrent Subjects) Order, 1968.

Appeal and Revision.

10. (1) Any person aggrieved by an order of the appropriate authority upon an objection made before that order, at any time before the expiration of thirty days from the date of such order, to the Collector of the district where the building or land to which the objection related is situate or to such other officer as the ¹[Central Government] may, by notification in the Official Gazette, appoint in this behalf.

(2) The Commissioner or such other officer as the ¹[Central Government] may by notification in the Official Gazette, appoint in this behalf may of his own motion or on application made, call for the record of any proceeding or order of any authority for the purpose of satisfying himself as to the legality or propriety of such proceeding or order ; and may pass such order in reference thereto as he may think fit:

²[Provided that no application under this sub-section shall be entertained unless it is made within a period of one hundred and eighty days of the taking of the proceedings or of the passing of the order as the case may be.]

³[(3) No appeal or application for revision made by any person under this section shall be entertained unless the authority competent to hear such appeal or revision is satisfied that the amount of tax assessed, and the penalty, if any, imposed, on such person has been paid by him :

Provided that if such authority is satisfied that such person is unable to pay the tax or the penalty or both, it may, for reasons to be recorded in writing, entertain the appeal or revision without the tax or the penalty or both having been paid.]

Tax to be levied notwithstanding appeal.

11. The tax shall be levied in accordance with the valuation list in force for the time being, and shall be collected and be recoverable notwithstanding any appeal which may be pending with respect to that list.

12. * * * * *

Collection of Tax.

13. The tax shall be paid to such person or authority as the ¹[Central Government] may direct, and in such manner as may be prescribed.

¹Substituted for the words "State Government" by the Punjab Re-organisation (Chandigarh) (Adaptation of Laws on State and Concurrent Subjects) Order, 1968.

²Proviso added by Punjab Act No. 7 of 1955.

³Added by *ibid.*

⁴Section 12 omitted by *ibid.*

14. Where the tax due from any person on account of any building or land is in arrear, it shall be lawful for the prescribed authority to serve upon any person paying rent in respect of that building or land, or any part thereof, to the person from whom the arrears are due, a notice stating the amount of such arrears of tax and requiring all future payments of rent (whether the same have already accrued due or not) by the person paying the rent to be made direct to the prescribed authority until such arrears shall have been duly paid, and such notice shall operate to transfer to the prescribed authority the right to recover, receive and give a discharge for such rent.

Recovery of tax
from tenants.

15. (1) If any person on being served with such notice as may be prescribed fails to pay within the period specified in the notice any amount due from him on account of the tax, the prescribed authority may recover from him as penalty a sum not exceeding one-fourth of the amount of the tax so unpaid, in addition to the amount of the tax payable by him.

Penalty for default
in payment.

(2) No such penalty shall be imposed unless the prescribed authority is satisfied that the person liable to pay the tax has wilfully failed to pay the same.

¹[16. (1) Any sum lawfully due on account of the tax levied under section 3 or as a penalty imposed under this Act, which remains unpaid after the day on which it becomes due, shall be recoverable from the persons liable therefor as if it were an arrear of land revenue.

Recovery of dues
as arrears of land
revenue.

(2) A question as to whether any tax or penalty is recoverable under this Act, the person from whom it is due, and the amount so recoverable, shall be determined by the prescribed authority.

(3) Subject to the decisions of any authority acting under section 10 of the Act, the order of the prescribed authority, both as to the amount of tax or the penalty which is due, and as to the person from whom it is due, shall be considered as final and conclusive.]

Remuneration of
local authority.

17. When the tax is collected by any local authority such local authority shall be entitled to such remuneration on account of the cost of collection as may be prescribed.

Power of assessing
authority to require
returns.

18. ¹[(1) In every case where a new valuation list is to be made for any rating area the assessing authority shall give public notice of such intention in such manner as may be prescribed, and may serve a notice on the owner, occupier or lessee of any building or land in the said area, or on any one or more of them, requiring him, or them, to make return containing such particulars as may be prescribed.]

(2) Every person on whom a notice to make a return is served in pursuance of the provisions of this section, shall, within thirty days of the date of the service of the notice, make a return in such form as is required by the notice, and deliver it in the manner so required to the assessing authority;

(3) If any person on whom such notice has been served fails within such period to submit such return, the assessing authority may proceed to value such property in such manner as it deems fit.

Power of assessing
authority to re-
quire returns at
any time.

19. If the assessing authority at any time desires any person, who is the owner, lessee or occupier of any building or land wholly or partly within the rating area, to make a return with respect to any of the matters regarding which a return may be prescribed, it may serve a notice on that person requiring the return and that person shall within thirty days from the service of the notice send the required return to the assessing authority:

Provided that the assessing authority may, in its discretion, extend the period for the delivery of any such return.

Penalty for failure
to make returns.

20. If any person on whom notice has been served under any of the provisions of sections 18 and 19, fails without reasonable excuse to comply with the notice, he shall, on conviction, be liable in respect of each offence to

¹Substituted for the old Sub-section by East Punjab Act XXXIII of 1948, section 3.

a fine not exceeding five hundred rupees and to a further penalty not exceeding twenty rupees for each day during which the default continues after conviction.

21. Any failure on the part of the assessing authority to complete any proceedings with respect to the preparation of a valuation list within the time required by this Act or the rules made thereunder or the omission from a valuation list of any matters required by the said Act or rules to be included therein, shall not of itself render the list invalid.

22. Every assessing authority, and every officer, working under the orders of such authority for the purposes of this Act, shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code. ^{XLV of 1860.}

23. No civil court shall have jurisdiction in any matter which the ¹[Central Government] or an assessing authority or any officer or servant is empowered by this Act or the rules made thereunder to dispose of or take cognizance of the manner in which the ¹[Central Government], or any assessing authority, officer or servant exercise any powers vested in it or him by or under this Act or the rules made thereunder.

24. (1) The ¹[Central Government] may make rules for carrying out the purposes of this Act.

(2) Without prejudice to the generality of the foregoing provisions such rules shall provide for any or all of the following matters, namely :—

- (a) the appointment, powers and duties of assessing authorities and other provisions with respect to such authorities ;
- (b) the preparation and publication of valuation lists, including publication and inspection of draft valuation lists, notices of objections and hearing of objections, and other matters incidental thereto ;

¹Substituted for the words "State Government" by the Punjab Re-organisation (Chandigarh) (Adaptation of Laws on State and Concurrent Subjects) Order, 1968.

²Rules framed,—vide Punjab Government Notification No. 276-TXN, dated the 7th July, 1947.

Valuation list not to be rendered invalid by certain failures and omissions.

Assessing authorities, officers and servants to be deemed public servants.

Exclusion of jurisdiction of civil courts.

Power to make rules.

- (c) the practice and procedure to be followed on and in connection with appeals, including—
 - (i) notices of appeals;
 - (ii) prescription of scales of costs ;
 - (iii) prescription of fees to be charged in connection with appeals ;
- (d) the prescription of the form of any notice, valuation list, statement, return, or other document whatsoever which is required or authorised to be used under or for the purposes of this Act ;
- (e) the mode of service of any notice, order or document required or authorised to be served ;
- (f) the inspection and taking copies of and extracts from any draft valuation list, valuation list, notice of objection, proposal for amendment to the valuation list, notice of appeal, valuation made by valuer, and fees for such inspection or copies ;
- (g) the appointment of valuers to advise or assist in connection with the valuation of buildings or lands and their powers and duties ;
- (h) the time at and the manner in which the amount of tax shall be paid to the ¹[Central Government] ;
- (i) the proportion of the tax to be refunded or remitted, and the manner in which and the conditions subject to which such refund or remission may be granted ;
- (j) the prescription of fees to be charged in connection with any application made under this Act or the rules made thereunder ;
- (k) any matter which is required by this Act to be prescribed ;
- (l) such other matters as in the opinion of the ¹[Central Government] are required to be prescribed.

¹Substituted for the words "State Government" by the Punjab Re-organisation (Chandigarh) (Adaptation of Laws on State and Concurrent Subjects) Order, 1968.

SCHEDULE

(SECTION 3)

Rating areas

Hissar.	Kaithal Mandi.
Hansi.	
Bhiwani.	Ambala City.
Sirsa.	Jagadhri.
Budhlada.	Rupar.
Tohana.	Sadhaura.
Jakhal.	Kalka.
Kalanwali.	Sadar Bazar Ambala Cantt.
Mandi Dabwali.	Kharar.
Fatehabad,	Babyl.
Rohtak.	Civil Station Ambala City.
Jhajjar.	Buria.
Beri.	Ambala Cantonment.
Bahadurgarh.	Kasauli Cantonment.
Gohana.	Simla.
Sonepat.	Kasumpti.
Mehm.	Dagshai Cantonment.
Rewari.	Jutogh Cantonment.
Palwal.	Subathu Cantonment.
Ferozepur-jhirka.	
Hodel.	Dharamsala.
Ballabgarh,	Kangra.
Faridabad,	Nurpur.
Hidayatpur Chhaoni.	Palampur.
Sohna.	Hoshiarpur.
Farrukhnagar	Urmur-Tanda.
Nuh.	Dasuya.
Karnal.	Garhshankar.
Panipat	Gardhiwala.
Kaithal.	Haryana.
Shahabad.	Jaijon.
Thanesar.	Khanpur.
pundri.	Miani.
Ladwa.	Mukerian.
Radaur.	Sham Chaurasi.
Karnal Civil Station.	Una.
	Anandpur,

Jullundur.
Kartarpur.
Nakodar.
Phillaur.
Nur Mahal.
Banga.
Rahon.
Alawalpur.
Nawanshahr.
Jullundur Cantonment.
Ludhiana.
Jagraon.
Rai Kot.
Khanna.
Samrala.
Ferozepore.
Fazilka.
Muktsar.
Zira.
Moga.
Abohar.
Dharamkot.
Giddarbaha.
Guru Har Sahai.
Bucho Mandi.
Tankanwali.
Jalalabad.
Ferozepore Cantonment.
* * * * *

Khem Karan.
Patti.

Sur Singh.
* * * * *
Khalra Mandi.
Amritsar.
Jandiala.
Tarn Taran.
Majitha.
Ram Das.
Sultanwind.
Chheharta.
Amritsar Cantonment.
Dalhousie.
Pathankot.
Dinanagar.
Gurdaspur.
Batala.
Dera Baba Nanak.
Sujanpur.
Hir Gobindpur.
Fatehgarh.
Narot Jaimal
Dhariwal.
Qadian.
Dallhousie Cantonment.
Bakloh Cantonment.

¹The entries "Lahore", "Kasur", "Chunian", "Pattoki", "Khundian", "Padhana", "Kot Rai Buta Mal-cum-Azamabad", "Riawind Mandi", "Lahore Cantonment", and all entries after "Bakloh Cantonment", omitted by the Indian Independence (Adaptation of Bengal and Punjab Acts) Order, 1948.