

**THE PUNJAB LAND REVENUE (SPECIAL  
ASSESSMENT) ACT, 1955.**

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THE PUNJAB LAND REVENUE (SPECIAL  
ASSESSMENT) ACT, 1955.

PUNJAB ACT NO. VI OF 1956.

[Received the assent of the Governor of Punjab on the  
24th April, 1956, and was first published in the Punjab  
Government Gazette (Extraordinary) of the 27th  
April, 1956.]

1	2	3	4
Year	No.	Short Title	Whether affected by later legislation
1956	6	The Punjab Land Revenue (Special Assessment) Act, 1956	Extended to the territories which immediately before the 1st November, 1956, were comprised in the State of Patiala and East Punjab States Union and amended in part by Punjab Act No. 18 of 1958. <sup>1</sup> Amended by Punjab Act No. 17 of 1963 <sup>2</sup> . Amended by the Punjab Reorganisation (Chandigarh) (Adaptation of Laws on State and Concurrent Subjects) Order, 1968.

BE it enacted by the Legislature of the State of Punjab  
in the Seventh Year of the Republic of India as follows :—

1. (1) This Act may be called the Punjab Land Revenue (Special Assessment) Act, 1955. Short title, extent and commencement.

(2) It extends to the whole of the [Union territory of Chandigarh].

(3) It shall come into force at once.

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

(1) "Land" means land which for reasons specified in clause (f) of sub-section (1) of section 59 of the

<sup>1</sup>For Statement of Objects and Reasons, see Punjab Government Gazette (Extraordinary), 1955, pages 631-632.

<sup>2</sup>For Statement of Objects and Reasons, see Punjab Government Gazette (Extraordinary), 1958, page 546K.

<sup>3</sup>For Statement of Objects and Reasons, see Punjab Government Gazette (Extraordinary), 1963, dated the 19th February, 1963.

<sup>4</sup>Substituted for the words "State of Punjab" by the Punjab Reorganisation (Chandigarh) (Adaptation of Laws on State and Concurrent Subjects) Order, 1968.



Land Revenue Act, 1887, as amended by Punjab Act, XIII of 1952, requires revision in the assessment of its land revenue.

(2) "Factory" means a factory as defined in section 2(m) of the Factories Act, 1948.

(3) Any expression used and not defined in this Act shall have the same meaning as is assigned to it in the Punjab Land Revenue Act, 1887.

Levy of special assessment.

<sup>1</sup>[3. (1) With effect from the Kharif harvest, 1955, <sup>2</sup>[in the territories which immediately before the 1st November, 1956, were comprised in the State of Punjab, and from the kharif harvest, 1957, in the territories which, immediately before that date, were comprised in the State of Patiala and East Punjab States Union] and notwithstanding anything to the contrary contained in the Punjab Land Revenue Act (Act XVII of 1887), land under this Act shall be assessed to land revenue by Assistant Collector, First Grade, having jurisdiction, at the rates specified in the Schedule appended hereto :

Provided that the special assessment so levied shall not have the effect of adding to the value of any jagir or any assignment of land revenue.

(2) Any person affected by an assessment made under sub-section (1) may, within 30 days from the date of

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<sup>1</sup>Section 3 of Punjab Act No. 17 of 1963 reads as under :—

"3. Notwithstanding anything contained in the Punjab Land Revenue (Special Assessments) Act, 1955, or in any other law for the time being in force or in any judgment, decree or order of any court or other authority, where, at any time after the 15th day of May, 1958, and before the commencement of the Punjab Land Revenue (Special Assessments) Amendment and Validation Act, 1963, any special assessment has been made in respect of the lands, situated outside the limits of municipalities and notified area committees, in the territories which, immediately before the 1st November, 1956, were comprised in the State of Patiala and East Punjab States Union, such special assessment shall be, and shall be deemed always to have been valid and shall not be questioned on the ground that such lands were not the lands situated in the limits of District Boards or that no District Boards were established in the said territories."

<sup>2</sup>Inserted by Punjab Act No. 18 of 1958.

demand of the assessment, present a petition for reconsideration of the assessment so far as it affects him to the Assistant Collector who shall pass an order setting forth his reasons for granting or refusing it.

(3) An appeal from an order of the Assistant Collector shall lie within thirty days to the Collector whose decision shall be final.

4. The assessment at the rates fixed in the Schedule shall remain in force till such time as special assessment is made by the Revenue Officer in accordance with the provisions of the Punjab Land Revenue Act, 1887, and the rules made thereunder.

Duration of special assessment.

5. Land Revenue assessed under the Act shall be recoverable as land revenue under the Punjab Land Revenue Act, 1887.

Collections of special assessment.

### SCHEDULE

<i>Description</i>	<i>Rate of Land Revenue</i>
1. Land when put to use for a cinema or theatre building	20 times the existing land revenue rate
2. Land when put to use as a house when situated in the limits of—	
(i) the Municipal Committees, 1st and 2nd Class, and Cantonments	4 times the existing land revenue rates
(ii) Municipal Committees, III Class	3 times the existing land revenue rate
(iii) Notified Area Committees	Double the existing land revenue rate
(iv) District Boards (or Zila, Parishads)	Double the existing land revenue rate
3. Land when put to use for other non-agricultural purposes, such as a factory not specified above, when situated in the limits of—	
(i) The Municipal Committees, 1st and 2nd Class and Cantonments	15 times the existing land revenue rates



<i>Description</i>	<i>Rate of Land Revenue</i>
(ii) Municipal Committees, III Class	12 times the existing land revenue rate
(iii) Notified Area Committees	10 times the existing land revenue rate
(iv) District Boards (or Zila, Parishads)	10 times the existing land revenue rate

*Note I.*—Where only one land revenue rate was fixed at settlement for nehri land, that rate shall be taken as the rate of land revenue while in other cases including revenue-free lands, the highest barani land revenue rate shall be taken as the land revenue rate for the purpose of special assessment under this Act.