

ss. 1-27 and 28 Repealed by S. 45 (1) of
the U.P. Imposition of Ceiling on
Land Holdings Act, 1961 (No. 1 of 1961)

THE U. P. LARGE LAND HOLDINGS TAX ACT, 1957
[U. P. Act XXXI of 1957]

*Authoritative English Text of the Uttar Pradesh Prihat Jot Kar
Adhiniyam 1957*

AN
ACT

to provide for the imposition and collection of a tax on large
land holdings

WHEREAS it is expedient to provide for the imposition and
collection of a tax on large land holdings ;

It is hereby enacted in the Eighth Year of the Republic of
India as follows :

CHAPTER I

Preliminary

(1) This Act may be called the U. P. Large Land Holdings
Tax Act, 1957.

(2) It extends to the whole of Uttar Pradesh.

(3) It shall be deemed to have come into force on the
first day of July, 1957.

Short title, extent
and commence-
ment.

*For Statement of Objects and Reasons, please see U. P. Gazette
(Extraordinary), dated September 9, 1957.

Passed in Hindi by the Uttar Pradesh Legislative Assembly on September
20, 1957, and by the Uttar Pradesh Legislative Council on October 11, 1957.

Received the assent of the Governor on October 30, 1957, under Article
200 of the Constitution of India and was published in the Uttar Pradesh
Gazette Extraordinary, dated November 1, 1957.

†Published in the Uttar Pradesh Gazette Extraordinary, dated Novem-
ber 1, 1957.

Definition.

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

U. P. Act III of 1901.

Act XI of 1922.

U. P. Act I of 1951.

Act II of 1912.

Act XI of 1932.

- (1) "land holding" shall have the meaning assigned to it in section 4 ;
- (2) "annual value" shall have the meaning assigned to it in section 5 ;
- (3) "assessee" means the land-holder by whom holding tax is payable and, in the case of his death, includes his legal representative ;
- (4) "assessing authority" shall have the meaning assigned to it in section 6 ;
- (5) "Assistant Collector of the First Class" shall have the meaning assigned to it in the U. P. Land Revenue Act, 1901 ;
- (6) "Collector" includes an Additional Collector ;
- (7) "Commissioner" includes an Additional Commissioner ;
- (8) "company" means a company as defined in the Indian Income Tax Act, 1922 ;
- (9) "co-operative farm" means a co-operative farm to which the provisions of Chapter XI of the U. P. Zamindari Abolition and Land Reforms Act, 1950, are applicable ;
- (10) "co-operative society" means a co-operative society registered under the Co-operative Societies Act, 1912 and includes a co-operative farm ;
- (11) "firm" has the meaning assigned to it in the Indian Partnership Act, 1932 ;
- (12) "*hissedar*" shall have the meaning assigned to it in the existing law relating to land tenure in force in Kumaun Division and includes *guzardars* of Pargana Askot and holders of fee simple estates ;
- (13) "holding tax" shall have the meaning assigned to it in section 3 ;
- (14) "intermediary" means a proprietor, under-proprietor, a sub-proprietor, a *thickedar*, a permanent lessee in Oudh, a permanent tenure-holder and a *hissedar* ;
- (15) "land" means land, whether assessed to land revenue or not, which is held or occupied for a purpose connected with agriculture, horticulture, animal husbandry, pisciculture or poultry farming and includes uncultivated land held by a land-holder as such ;
- (16) "land-holder" means—
 - (i) an intermediary, where the land is in his personal cultivation or is held as *sir*, *khudkasht*, or grove, and

(ii) any other person who holds or occupies land otherwise than as—

- (a) an *asami*,
- (b) a sub-tenant,
- (c) a tenant of *sir*, or
- (d) a *sirtan*,

and includes a manager or a principal officer, as the case may be ;

Explanation—In this clause *asami* does not include an *asami* of Gaon Samaj ;

- (17) "legal representative" shall have the meaning assigned to it in the Code of Civil Procedure, 1908; Act V of 1908.
- (18) "principal officer" used with reference to any company or association means—
 - (i) the secretary, treasurer, manager or agent of the company or association, or
 - (ii) any person connected with the company or association upon whom the assessing authority has served notice of his intention of treating 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 in force in Kumaun Division ;
- (21) "State Government" means the Government of Uttar Pradesh ;
- (22) "Sub-divisional Officer" means the Assistant Collector of the First Class in charge of a sub-division appointed under the U. P. Land Revenue Act, 1901 and includes any other Assistant Collector of the First Class specified as such by the Collector for the purposes of this Act ; U. P. Act III of 1901.
- (23) the expressions "agricultural year", "grove" "*khudkasht*", "permanent tenure-holder", "permanent lessee in Oudh", "proprietor", "sanctioned hereditary rates", "sub-tenant", "sub-proprietor", "*thekeदार*" and "under-proprietor" shall have the meaning assigned to them in the U. P. Tenancy Act, 1939 ; and U.P. Act XVII of 1939.
- (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 I of 1951.

CHAPTER II

Imposition of Holding Tax

Charge of Holding Tax.

3. (1) There shall, save as hereinafter provided, be charged, levied and paid, for each agricultural year, on the annual value of each land holding, a tax, hereinafter called the "Holding Tax" at the rates specified in the Schedule:

Provided that no such tax shall be charged on any land holding the area whereof does not exceed thirty acres;

(2) The State Government may, by notification in the official *Gazette*, exempt or remit in whole or in part, for such period as it may think fit and as often as it may consider necessary, the holding tax chargeable under sub-section (1) in respect of any class or classes of land holdings as may be prescribed.

(3) For the purposes of computing the area of land under the proviso to sub-section (1) the land covered by building with the area appurtenant thereto, but not exceeding five acres shall be excluded.

Land Holding.

4. (1) For the purposes of this Act, "land holding" means the aggregate of all land held or occupied on the first day of July each year by a land-holder, whether in his own name or in the name of any member of his family, and all such land shall be deemed to form part of 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 managed and cultivated 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.

Act XXI of 1860.

Explanation II—Land held by an incorporated association, other than a co-operative society, but including a society or an 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 by 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 rent payable for the land or lands included therein multiplied by such multiple not exceeding twelve and a half as may be prescribed and different multiples may be prescribed for different districts or portions of districts or for different classes of lands included in a land holding. Annual value.

(2) For the purposes of sub-section (1) the rent 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 were sanctioned prior to the first day of July, 1927, enhance the rates by such percentage not exceeding fifty as may be specified by notification in the official *Gazette* and different percentages may be specified for different classes of lands and for different areas of Uttar Pradesh.

CHAPTER III

Assessment of Holding Tax

6. (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 : Assessing authority.

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, within whose jurisdiction the land holding is situate, and where the holding is situate in more than one district or sub-division, any such one of the Sub-divisional Officers or the Assistant Collectors, as the case may be, according as the land-holder may in the manner prescribed exercise his option and the option so exercised shall not be changed 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 shall be referred to such authority as may be prescribed for its decision which shall be final.

(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, he shall apply for such permission—

(i) if the sub-division in which he resides and the sub-division in which he desires assessment are in the same district, to the Collector of the district, and

(ii) in other case to such authority as may be prescribed.

(3) The permission applied for under sub-section (2) may be granted if the authority to whom the application is made considers that it will help in the convenient and speedy disposal of the assessment.

(4) The assessing authority shall exercise such powers and perform such duties as are conferred on him by this Act or the rules made thereunder.

Notice regarding
return of land
holdings.

7. (1) The Collector shall, on or before such date in each agricultural year, as may be prescribed, publish a notice requiring every land-holder who is liable to pay holding tax to furnish to such assessing authority and within such period not being more than thirty days as may be specified in the notice, a return verified in the prescribed manner, setting forth the area and other particulars of all land held by him as such.

(2) A notice may also be served in such manner, as may be prescribed, on every such land-holder who, in the opinion 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. Along with the notice the assessing authority shall also 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, extend for a period not exceeding thirty days, the date for the filing of the return.

(3) Where the land-holder to whom the provisions of second proviso to sub-section (1) of section 6 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 of the assessing authority in terms of the proviso aforesaid.

(4) Where the notice served under sub-section (2) is subsequently discovered to be defective and it becomes necessary to serve a fresh notice, the same may still be served notwithstanding 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.

8. (1) Where the assessing authority is satisfied that the return made under section 7 is correct and complete he shall determine the annual valuation of the land holding and shall assess the holding tax chargeable thereon on the basis of such return. **Assessments.**

(2) Where the assessing authority has reason to believe that the return made under section 7 is incorrect or incomplete, he shall require the land-holder who made the return either to attend at the office of the assessing authority or to produce or cause to 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 considering such evidence as such person may produce and such further evidence as the assessing authority may require, determine the annual valuation of the land holding and assess the holding tax chargeable thereon.

(4) Where any person fails to make a return under section 7, or, having made the return, fails to comply with the provisions 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 has been 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. **Application of the provisions of this Chapter to a legal representative.**

10. When the assessment has been made under section 8, the assessing authority shall serve on the assessee a notice of demand in the prescribed form specifying the amount of holding tax payable by the assessee 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. **Notice of demand.**

11. (1) Any assessee aggrieved by an order of the assessing authority as respects the amount or rate 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. **Appeal against assessment of holding tax.**

(2) The Commissioner may admit appeal after the expiry of the period of thirty days referred to in sub-section (1) if he is satisfied that there was sufficient cause for not presenting it within that period.

(3) Every appeal under this section shall be presented and verified in the prescribed manner.

(4) The Commissioner may pass such orders on the appeal as he thinks fit and shall send a copy of such orders to the appellant, the assessing authority and such other authority as may be 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.

Revision

12. (1) The Board of Revenue may, on their own motion or on an application, 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:

Provided that no such application shall be entertained in any case where an appeal lay against the order but the applicant failed to prefer it within the time prescribed therefor:

Provided further that the Board of Revenue shall not pass any order prejudicial to any party without giving him a reasonable opportunity of being heard.

(2) The application under sub-section (1) shall be made within one year from the date of the receipt of the order complained of, but the Board of Revenue may on proof of sufficient cause, entertain an application within a further period not exceeding six months.

Order of the Board to be final.

13. 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 assessee, the assessing authority and such other authority as may be prescribed.

Procedure in revision.
U. P. Act III of 1901.

14. 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 8 of the said Act shall *mutatis mutandis* apply as if a proceeding under section 12 were a judicial proceeding under the said Act:

Provided that where members of the Board of Revenue are equally divided as to any order to be made in revision, the matter shall be referred for decision to a third member.

Land holding escaping assessment.

15. If for any reason 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 within three years of the expiry of that year, serve, on the land-holder liable to pay the tax chargeable on such land holding, a notice containing all or any of the requirements which may be included in a notice under section 7 and upon the service of such notice, the provisions of this Act shall, so far as may be, apply as if the notice were a notice issued under that section:

Provided that the tax shall be charged at the rate at which it would have been charged if such holding had not escaped assessment or full assessment, as the case may be.

Rectification of mistake.

16. (1) Any authority which passed an order of assessment 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

within one year from the date of such order, rectify any mistake 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 made without giving a reasonable opportunity of being heard to either party.

(2) Where any such rectification has the effect of reducing the assessment, the authority concerned shall order refund of the excess amount to the assessee.

(3) An order under sub-section (1) which has the effect of enhancing the assessment, shall be deemed to be an order passed under section 8, 11, or 12, as the case may be, and the provisions of this Act shall, in so far as may be applicable, apply to such order.

CHAPTER IV

Payment of Holding Tax

17. The holding tax chargeable on a land holding under section 3 shall be payable by the land-holder : Liability for payment 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 Co-operative Society as if it were an assessee.

18. Where land-holder dies, his legal representatives shall be liable to pay, out of the estate of the deceased to the extent to which the estate is capable of meeting the charge, the holding tax assessed as payable by the deceased land-holder, or any holding tax which would have been payable by him under this Act if he had not died. Tax of deceased land-holder payable by legal representatives.

19. (1) The amount of holding tax specified in any notice of demand under section 10 or in any order communicated under section 11 or 12 shall be payable in four equal instalments. Tax how payable.

(2) The first instalment shall be paid within two months of the service of the notice of demand or communication 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 be 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 revision 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.

CHAPTER V

Miscellaneous

Power to take
evidence on oath.
Act V of 1908

20. The assessing, appellate and revising authorities shall, for the purposes of this Act, have the same powers as are vested in a Court under the Code of Civil Procedure, 1908, when trying a suit, in respect of the following matters, namely—

- (a) enforcing the attendance of any person and examining him on oath or affirmation,
- (b) compelling the production of any document, and
- (c) issuing commission for the examination of any witness,

Act XLV of 1860

and any such proceeding before such authority under this Act shall be deemed to be a "judicial proceeding" within the 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
default in payment
of tax.

21. (1) When an assessee is in default in making payment of any instalment of the holding tax, the assessing authority 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 demand showing the amount of penalty shall in the manner prescribed be served on the assessee.

Appeal against
penalty.

22. Any assessee objecting to the amount of penalty imposed 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 11 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
payable under
this Act.

23. (1) The Collector may, on the motion of the assessing authority, recover—

- (a) where the assessee is in default, the amount assessed as holding tax, and
- (b) any sum imposed by way of penalty under section 21,

as if it were an arrear of land revenue :

U. P. Act III of
1901.

U.P. Act I of 1951

Provided that the processes mentioned in clause (c), (e), (f) or (h) of section 146 of the U. P. Land Revenue Act, 1901, or those mentioned in clauses (c) and (f) of section 279 of the U. P. 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 proceeding for the recovery of any sum payable under this Act shall be commenced after the expiration of two years from the date on which it fell due ;

Provided that the period of two years herein referred to shall—

- (i) where an assessee has been treated as not being in default under proviso to sub-section (3) of section 19 as long as his appeal or revision is undisposed of, be reckoned from the date on which the appeal or revision is disposed of ;
- (ii) where recovery proceedings in any case have been stayed by an order of a court or any other authority, be reckoned from the date on which the order is withdrawn ; and
- (iii) where the date of payment of holding tax has been extended by any authority, be reckoned from the date up to which the time for payment had been extended.

24. No suit shall be brought in any civil court to set aside or modify any assessment made under this Act, and no prosecution, suit or other proceeding shall lie against any Officer or the State Government for anything done or intended to be done under this Act in good faith. Bar of suit in Civil Courts.

25. The State Government may, by notification in the official Gazette, delegate to any officer or authority, any of the powers conferred on it by this Act to be exercised subject to any restrictions or conditions as may be specified in the notification. Delegation of powers.

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

27. A notice or requisition under this Act may be served on the person therein named either by post or as if it were a summons issued by a court under the Code of Civil Procedure, 1908. Service of notice. Act V of 1908.

✓ 28. (1) With effect from the date this Act comes into force the U. P. Agricultural Income Tax Act, 1948, shall stand repealed. Repeal. U.P. Act III of 1949.

✓ (2) Notwithstanding anything contained in the U. P. General Clauses Act, 1904, the repeal under sub-section (1) shall not— U. P. Act I of 1904.

✓ (a) affect the previous operation of the Act so repealed or anything done or suffered thereunder ; or

✓ (b) affect any right, privilege, obligation or liability acquired, accrued or incurred under the Act so repealed ; or

- (c) affect any penalty, forfeiture or punishment 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 ;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed as if this Act had not been passed.

Power to make rules.

29. (1) The State Government may, by notification in the official *Gazette*, and subject to the condition of previous 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 may provide for all or any of the following matters, namely—

- (a) the principles on which and the manner in which tax may be exempted or remitted under section 3 ;
- (b) the principles on which and the manner in which the sanctioned hereditary rates may be enhanced under section 5 ;
- (c) the form of the return to be furnished under section 7 and the manner in which it shall be filed ;
- (d) the form of declaration to be filed under subsection (3) of section 7 ;
- (e) the procedure relating to assessment under section 8 ;
- (f) 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 ;
- (g) the form of notices required to be issued under the provisions of this Act and the manner of their publication ;
- (h) 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 ;
- (i) the time within which applications may be presented under this Act, in cases for which no specific provision in that behalf has been made herein ;
- (j) the fees to be paid in respect of appeals and applications 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 ;

- (l) the duties of any officer or authority having jurisdiction under this Act, the procedure to be followed by such officer and authority, in cases for which no specific provision has been made herein;
- (m) the transfer of proceedings from one authority or officer to another; and
- (n) the matters which are to be and may be prescribed under this Act.

(3) All rules made under this Act shall be laid for not less than 14 days before the State Legislature as soon as they are made and shall be subject to such modifications as the Legislature may make during the Session in which they are so made.