

(Received the assent of the Governor on the 31st July, 1970)

THE ASSAM LAND REVENUE AND RENT (SURCHARGE)  
ACT, 1970

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**An**

**Act**

**to provide for the levy of surcharge on land revenue and rent  
assessed in the State of Assam**

Preamble. Whereas it is expedient to provide for the levy  
of surcharge on land revenue and rent assessed in the  
State of Assam, in the manner hereinafter appearing ;

It is hereby enacted in the Twenty-first Year of  
the Republic of India as follows :—

Short title,  
extent and  
commence-  
ment. 1. (1) This Act may be called the Assam Land  
Revenue and Rent (Surcharge) Act, 1970.

(2) It extends to the whole of the State of Assam.

(3) It shall come into force on such date as the  
State Government may by notification in the Official  
Gazette, appoint.

Definition. 2. In this Act, unless the context otherwise  
requires—

(1) "land revenue" means any revenue assessed  
by the State Government on an estate and includes  
any tax assessed in lieu of land revenue ;

(2) "prescribed" means prescribed by rules  
made under this Act.

(3) "rent" means rent assessed and payable to  
the State by a person under the Assam State Acquisi-  
tion of Zamindaries Act, 1951. Assam Act  
XVIII of  
1951.



Levy of  
surcharge.

3. Every person holding land measuring 10 (ten) bighas or more directly under the State Government shall be liable to pay a surcharge on land-revenue or rent, as the case may be, at the rate of 30 per cent of the land revenue or rent of all classes of holdings in addition to the land revenue or the rent payable by him.

Provisional  
assessment of  
surcharge  
and issue of  
notice.

4. After making such enquiry, if any, as he considers necessary, the Sub-Deputy Collector or where the lands are situate in more than one circle, the Sub-Deputy Collector of any of those circles as may be determined by rules made under this Act, shall provisionally assess the surcharge payable by a person and shall cause a notice to be served on the person or persons concerned specifying the amount of surcharge so assessed, in the manner prescribed.

Objections  
and  
assessment.

5. The assessee may, within thirty days of the date of service of such notice, file objections to the Sub-Deputy Collector making the assessment, who after giving an opportunity for hearing shall make the assessment.

Appeal.

6. (1) The assessee may within 30 days of the assessment made under section 5, appeal to the Sub-divisional Officer of a Subdivision or Sadar Subdivisional Officer, as the case may be.

(2) The assessment made by the Sub-Deputy Collector when no appeal is filed, and the order of the Subdivisional Officer passed in appeal when an appeal is filed, shall be final.

Surcharge  
recoverable  
as arrear of  
and revenue.

7. The surcharge assessed under this Act shall be payable along with the land revenue or the rent, as the case may be, in the manner prescribed and any arrear of any surcharge shall be realisable as an arrear of land revenue.

Removal  
of difficulties.

8. If any difficulty arises in giving effect to the provisions of this Act, the State Government may make such order, not inconsistent with the provisions of this Act, as may appear to it to be necessary for the purpose of removing the difficulty.

Power to  
make rules.

9. (1) The State Government may, by notification in Official Gazette, make rules to carry out the purposes of this Act.

(2) Without prejudice to the generality of the foregoing power, such rules may provide for—

(a) furnishing of information required for the purpose of this Act;



(b) production of documents;

(c) holding of enquiries and enforcement of attendance of persons at such enquiries and their examination on oath or affirmation;

(d) any other matter which by this Act has to be or may be prescribed.

(3) Every rule made under this Act shall be laid as soon as may be, after it is made, before the Assam Legislative Assembly while it is in session for a total period of fourteen days which may be comprised in one session or in two successive sessions, and, if before the expiry of the session in which it is so laid or the session immediately following, the Assam Legislative Assembly agree in making any modification in the rule or the Assam Legislative Assembly agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be so, however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.