

THE KERALA PLANTATION TAX ACT, 1960  
(17 OF 1960)

An

Act

: to provide for the levy of an additional tax on plantations in the State of Kerala  
*Preamble.*—Whereas it is expedient to provide for the levy of an additional tax on plantations in the State of Kerala;

Be it enacted in the Eleventh Year of the Republic of India as follows:

1. *Short title, extent and commencement.*—(1) This Act may be called the \*(Kerala Plantation Tax Act), 1960.

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

(3) It shall be deemed to have come into force on the first day of April, 1960.

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

(1) “assessee” means a person by whom plantation tax or any other sum of money is payable under this Act, and includes every person in respect of whom any proceeding under this Act has been taken for the assessment of plantation tax payable by him.

(2) “appellate authority” means the appellate authority appointed by the Government;

(3) “assessing authority” means the assessing authority appointed by the Government;

(4) “company” means a company as defined in section 3 of the Companies Act, 1956 (Central Act of 1956), and includes a foreign company within the meaning of section 591 of that Act.

(5) “person” means any individual or association of individuals holding any plantation for himself or for any other, or partly for himself and partly for another, whether as owner, tenant, mortgagee in possession trustee, receiver, common manager, administrator or executor or in any capacity recognised by law, and includes a Hindu undivided family, an Aliyasanthana family or branch, a Marumakkathayam tarward or tavazhi, a Namboodiri family or other family to which the provisions of the Kerala Namboodiri Act, 1958, apply, a firm, a company or a co-operative society registered or deemed to be registered under the Travancore-Cochin Co-operative Societies Act, 1951, or the Madras Co-operative Societies Act, 1932, and any institution capable of holding property;

(6) “plantation” means land used for growing one or more of the following:

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\*Substituted by Act 19 of 1967.

- (i) coconut trees;
- (ii) arecanut trees;
- (iii) rubber plants;
- (iv) coffee plants;
- (v) tea plants;
- (vi) cardamom plants;
- (vii) pepper vines;

(7) "prescribed" means prescribed by rules made under this Act;

(8) "to hold" with reference to a plantation means to be in possession of the plantation as owner or as tenant or as mortgagee in possession;

(9) "valuation date" in relation to the financial year commencing on the first day of April, 1960, means the first day of September, 1960 and in relation to any other financial year for which an assessment is to be made under this Act means the first day of April that year.

3. *Charge of plantation tax.*—(1) Subject to the other provisions contained in this Act, for every financial year for commencing on and from the first day of April, 1960; there shall be charged in respect of the lands comprised in plantations held by a person on the corresponding valuation date <sup>\*</sup>[a tax] (hereinafter referred to as 'plantation tax') at the rates specified in Schedule I; and the person holding such plantations shall be liable to pay the plantation tax.

‡[(1A) For the removal of doubts it is hereby declared that a person holding a plantation shall not be exempt from the liability to pay the plantation tax under subsection (1) on the ground that the land comprised in the plantation belongs to the Government.]

(2) The plantation tax assessed under this Act shall be payable by the assessee for every financial year until the extent of plantations held by him is revised and the plantation tax is assessed on the basis of the revised extent under subsection (3), and from the financial year immediately following the revision the plantation tax assessed on the basis of such revision shall be payable.

\*\*[(3) (a) The assessing authority may, at any time, *suo motu* revise the extent of plantations held by an assessee determined under section 5, after affording him a reasonable opportunity of being heard.

(b) The assessing authority shall, on application by an assessee, revise the extent of plantations held by him determined under section 5, if it is proved to the satisfaction of the assessing authority that circumstances exist for revising the extent of plantations held by that assessee.

\*Substituted by Act 19 of 1967.

‡Inserted by *ibid.*

\*\*Substituted by Act 12 of 1975.

(c) An application under clause (b) shall be in the prescribed form and shall be verified in the prescribed manner.

(d) Where the extent of plantations has been revised under clause (a) or clause (d), the plantation tax payable thereon shall be assessed on the basis of the revised extent.

(4) For purposes of the assessment of plantation tax payable by a person under this act, the extent of plantations held by him shall be determined in the manner specified in Schedule II.

\*(5) The tax charged on any land under this section shall be in addition to the land revenue or any tax in lieu thereof, if any, payable in respect of such land.]

4. *Return relating to plantation.*—Every person who on the first day of September, 1960, holds five acres or more in extent of plantations in the aggregate shall furnish to the assessing authority so as to reach him before the thirty-first day of December, 1960, a returned in the prescribed form and verified in the prescribed manner and containing such particulars as may be prescribed.

(2) Every person who on the first day of April, 1961, or of any subsequent year, holds \*[two hectares] or more in extent of plantations in the aggregate, the extent of plantations held by whom has not been determined under this Act, shall, before the first day of June of that year, furnished to the assessing authority a return as specified in sub-section (1):

[Provided that during the period commencing on the 1st day of April, 1971 and ending with the 31st day of March, 1976, this sub-section shall have effect subject to the following amendments, namely:—

- (a) for the words and figures "on the first day of April, 1961, or of any subsequent year", the words and figures "at the commencement of any of the financial years 1971-72, 1972-73, 1973-74, 1974-75 and 1975-76" shall be substituted;
- (b) for the words "two hectares", the words "one hectare" shall be substituted.]

(3) In the case of any person who, in the opinion of the assessing authority holds such extent of plantations as to render such person liable to plantation tax, for any financial year the assessing authority may serve a notice in the prescribed form requiring such person 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 and containing such particulars as may be provided for in the notice.

\*Substituted by Act 19 of 1967.

†Substituted by Act 34 of 1976.

(4) If any person has not furnished a return within the time allowed by or under sub-section (1), sub-section (2) or sub-section (3) or, having furnished a return under any of those sub-sections discovers any omission or wrong statement, therein, he may furnish a return or a revised return as the case may be at any time before the assessment is made.

(5) The assessing authority may serve on any person who has made a return under sub-section (1) or sub-section (2) or upon whom a notice has been served under sub-section (3), a notice requiring him, on a date to be therein specified, to produce or cause to be produced such documents as such authority may require.

5. *Determination of extent of plantation and the assessment of plantation tax.*—

(1) If the assessing authority is satisfied that a return made under section 4 is correct and complete, he shall, by order in writing, determine the extent of plantations held by the assessee and assess the amount of plantation tax payable by him on the basis of such return.

(2) If the assessing authority is not satisfied that the return is correct and complete, he shall serve on the person who made the return a notice, requiring him, on the date specified therein either to attend the office of the assessing authority or to produce, or to cause to be produced, any evidence on which such person may rely in support of the return.

(3) On the day specified in the notice under sub-section (2) or as soon afterwards as may be, the assessing authority, after considering such evidence as such person may produce and such other evidence as that authority may require on specified points, shall determine the extent of plantations held by the assessee and assess the amount of plantation tax payable by him on the basis of the extent of plantations so determined.

(4) If any person fails to make a return under sub-section (3) of section 4, or fails to comply with all the terms of a notice issued under sub-section (5) of that section or under sub-section (2) of this section, the assessing authority shall determine the extent of plantation to the best of his judgement and assess the plantation tax payable by the assessee on the basis of the extent of plantation so determined.

6. *Provisional assessment.*—The assessing authority may, at any time after the receipt of a return under sub-section (1) or sub-section (2) or sub-section (3) of section 4, proceed to make in a summary manner a provisional assessment of the plantation tax payable by the assessee on the basis of the return and the documents if, any, accompanying it.

(2) For the avoidance of doubt it is hereby declared that the provisions of sections 13, and 14 apply in relation to any plantation tax payable in pursuance of a provisional assessment made under sub-section (1) as if it were a regular assessment made under section 5.

(3) After a regular assessment has been made under section 5, any amount paid towards a provisional assessment made under sub-section (1) shall be deemed to have been paid towards the regular assessment; and

where the amount paid towards the provisional assessment exceeds the amount payable under the regular assessment, the excess shall be refunded to the assessee.

\*6A. *Plantations escaping assessment.* (1) If the assessing authority has reason to believe that the whole or any portion of a plantation chargeable to the plantation tax for any financial year has escaped assessment for that year it may, at any time within seven years of the end of that financial year, serve on the assessee a notice containing all or any of the requirements which may be included in a notice under sub-section (3) of section 4 and may proceed to determine the extent of such plantation or the portion thereof, as the case may be, and assess the amount of plantation tax payable in respect thereof, and the provisions of this Act shall so far as may be, apply as if the notice had been issued under the said sub-section (3).

(2) Nothing contained in this section limiting the time within which any proceeding for assessment may be commenced shall apply to an assessment or reassessment to be made on an assessee in consequence of, or to give effect to any finding or direction contained in an order under section 9 or section 10.

7. *Cancellation of assessment in certain cases.* Where an assessee, within one month from the service of a notice of demand issued as hereinafter provided satisfies the assessing authority that he was prevented by sufficient cause from making the return required by section 4 or that he did not receive the notice issued under sub-section (3) or sub-section (5) of that section or sub-section (2) of section 5 or that he had not a reasonable opportunity to comply, or was prevented by sufficient cause from complying, with the terms of any such notice, the assessing authority shall cancel the assessment and proceed to make a fresh assessment in accordance with the provisions of section 5.

8. *Notice of demand.* When any plantation tax is due in consequence of any order passed under or in pursuance of this Act, the assessing authority shall serve on the assessee a notice of demand in the prescribed form specifying the sum so payable.

9. *Appeal against assessment, etc.*—(1) Any assessee objecting to the extent of plantation or the amount of plantation tax assessed [under section 5 or section 6 A] or denying his liability to be assessed under this Act or objecting to any order of the assessing authority under this Act may appeal to the appellate authority against the assessment or against such order:

Provided that no appeal shall lie in respect of an assessment made under sub-section (4) of section 5 or under section 6.

(2) The appeal shall be in the prescribed form and shall be verified in the prescribed manner.

\* Inserted by Act 19 of 1967.

<sup>2</sup> Substituted by *ibid.*

