

*THE KERALA LAND TAX ACT, 1961

(Act 13 of 1961)

Amended by Acts 22 of 1968, 17 of 1969, 19 of 1969, 20 of 1969, 20 of 1971, 9 of 1972, 7 of 1980, 19 of 1983, 17 of 1988, 21 of 1991, 13 of 1993 and 14 of 1998

An Act to provide for the levy of a basic tax on lands in the State of Kerala

Preamble.— WHEREAS it is deemed necessary to provide for the levy of a basic tax on lands in the State of Kerala.

BE it enacted in the Twelfth year of the Republic of India as follows:—

1. Short title, extent and commencement.— (1) This Act may be called the Kerala Land Tax Act, 1961.

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

(3) It shall be deemed to have come into force,—

(i) in the area comprising the former State of Travancore-Cochin with effect on and from the 1st day of April, 1956; and

(ii) in the Malabar area, with effect on and from the 1st day of September, 1957.

2. Exemptions.— (1) Nothing in this Act shall apply to—

(i) lands belonging to the Government;

¹[x x x]

²[x x x]

(2) The Government may, by notification in the Gazette, exempt any land belonging to any public body or institution from the provisions of this Act, if the Government are satisfied that such exemption is necessary in the public interest; and the Government may, by like notification, cancel any such exemption.

(3) All notifications issued by the Government under sub-section (2) shall as soon as may be after they are issued, be laid before the Legislative Assembly for a period of not less than fourteen days, and shall be subject to such modifications as the Legislative Assembly may make during the session in which they are so laid or the session immediately following.

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

(1) "basic tax" means the tax imposed under the provisions of this Act;

(2) "Jenmikaram" means Jenmikaram as defined in the Travancore Jenmi and Kudiyan Act of 1071;

³(3) "land holder" means,—

(a) in relation to any land held by a cultivating tenant as defined in the Kerala Land Reforms Act, 1963 (1 of 1964), such cultivating tenant;

(b) in relation to any land in the possession of a kanam tenant as defined in the Kanam Tenancy Act, 1955 (XXIV of 1955), such kanam tenant;

Received the assent of the Governor on 04/04/1961. Published in K. G. Ext. No. 40 dt. 05/04/1961.

Omitted by Act 20 of 1971, w. e. f. 01/08/1971. Prior to omission it read as under:

"(ii) Sree Pandaravaka Lands belonging to the Sree Padmanabhaswami Temple."

Omitted by Act 20 of 1969, w. e. f. 01/01/1970. Prior to omission it read as under:

"(iii) Sreepadam lands belonging to Sreepadam Palace."

Substituted by Act 9 of 1972, w.e.f. 01/01/1970. Prior to substitution it read as under:

"(3) "landholder" means the registered holder for the time being of any land and includes his legal representatives and assigns, and also includes any person who under any law for the time being in force is liable for the payment of public revenue due in respect of land held by him and in the case of lands which have not been surveyed, the proprietor of the land."

- (c) in relation to any land which has not been surveyed and is not held by a cultivating tenant referred to in sub-clause (a), the proprietor of such land;
- (d) in relation to any other land, the registered holder for the time being of such land, and includes his legal representatives and assigns and any person who under any law for the time being in force is liable for the payment of public revenue due in respect of the land held by him].
- (4) "Malabar area" means the Malabar district referred to in sub-section (2) of Section 5 of the States Reorganisation Act, 1956;
- (5) "Oodukur holdings" means holdings which are by customary law recognised as such;
- (6) "prescribed" means prescribed by rules made under Act;
- (7) "prescribed authority" means the authority appointed by the Government by notification in the Gazette to perform the functions of the prescribed authority under this Act.
- (8) "State" means the State of Kerala;
- (9) "[x x x x]" "Melvaram" means "[x x x x]" Melvaram entered as such in the revenue accounts;

Case Law

Property, a dry land situated in a thickly populated residential area : Wrongly described as wetland (nilam) in Basic Tax Register : Whether can be corrected: Held, power is conferred on the prescribed authority, the Appellate Authority or the Revisional Authority to rectify any mistake in the records. Tahsildar who is having jurisdiction of the taluk in which the land is situated can correct the Basic Tax Register based on the report of the Village Officer. *Jalaja Dileep v. Revenue Divisional Officer and Others* — 2012 (3) KHC 273 : 2012 (3) KLT 333 : ILR 2012 (3) Ker. 601 : 2012 (3) KLJ 342.

Payment of land tax : Rival claims : Dispute regarding title pending in Civil Court: Order passed by District Collector directing one of the parties to the dispute to pay land tax without hearing other party amounts to violation of natural justice and is liable to be set aside. *Ponnanthodiyil Sreedevi Amma and Another v. District Collector, Malappuram and Others* — 2009 (2) KHC 833 : 2009 (1) KLJ 840 : 2009 (2) KLT 141.

Payment of land tax : Rival claims : Dispute regarding title pending in Civil Court: Mere fact that any of the disputing parties had paid basic tax for any particular period, cannot be taken as a fact conferring right upon such party for continued payment of basic tax. *Ponnanthodiyil Sreedevi Amma and Another v. District Collector, Malappuram and Others* — 2009 (2) KHC 833 : 2009 (1) KLJ 840 : 2009 (2) KLT 141.

4. The arrangement under the Act to be a general revenue settlement.— Notwithstanding anything in any enactment, grant, deed or other transaction, the arrangement herein made for the levy of the basic tax shall be deemed *inter alia* to be a general revenue settlement of the State:

Provided that—

- (1) the pattom fixed by the Government, at the general revenue settlement of 1061 in respect of jenmom lands, shall be the pattom for all purposes of the Travancore Jenmi and Kudiyan Act of 1071;
- (2) the registers of jenmikarams prepared in accordance with the jenmikaram settlement and the jenmikaram fixed thereunder shall remain in force for the purpose of the said Act;
- (3) in the case of lands belonging to incorporated Devaswoms in the Cochin area the basic tax levied under this Act shall be in lieu of the land revenue assessment charged on such lands immediately before the commencement of this Act and the rent payable by the tenant in respect of such lands shall be reduced or enhanced to the same extent as the land revenue assessment thereon is reduced or enhanced by the levy of basic tax;
- (4) in the case of lands belonging to unincorporated Devaswoms in the Cochin area the rent payable by the tenant shall be reduced or enhanced to the same extent as the

4. The words "Thiruppuvaram or" omitted by Act 19 of 1969, w. e. f. 01/01/1970.

land revenue assessment charged on such lands immediately before the commencement of this Act is reduced or enhanced by the levy of basic tax.

Explanation.— In this section "Cochin area" means the area comprising—

- (i) the portion of the State of Kerala which before the first day of July, 1949, formed the State of Cochin, less the enclaves absorbed in the Malabar district under the Provinces and States (Absorption of Enclaves) Order, 1950, and
- (ii) the enclaves which formed part of the Malabar district absorbed in the State of Travancore-Cochin under the said order.

5. Charge of land tax.— (1) Subject to the provisions of this Act there shall be charged and levied a tax called "basic tax" on all lands, of whatever description and held under whatever tenure—

- (i) situated in the area comprising the former State of Travancore-Cochin for every financial year commencing on and from the 1st day of April, 1956;
- (ii) situated in the Malabar area for the period commencing on and from the first day of September, 1957, and ending on the 31st day of March, 1958, and thereafter for every financial year commencing on and from the 1st day of April, 1958.

⁵[x x x]

⁶[x x x]

(2) The basic tax charged on any land shall be paid by the land holder of that land ⁷[before such date as may be prescribed]:

⁸[Provided that where—

- (i) the landholder in respect of any land is a person referred to in sub-clause (c) or sub-clause (d) of clause (3) of Section 3;
- (ii) such land is in the possession of a tenant or other person not being the landholder; and
- (iii) the income obtained by the land-holder from that land is less than the basic tax payable thereon,

the excess of the basic tax over such income shall be paid by the tenant or other persons in possession].

5. Omitted by Act 9 of 1972, w. e. f. 01/04/1971. Proviso added by Act 22 of 1968 (01/04/1968) and prior to omission it read as: "Provided that, with effect on and from the 1st day of April, 1968, no basic tax shall be charged and levied on any land of a landholder if the aggregate extent of land held by him in the State is less than 0.810 hectare."

6. Omitted by Act 9 of 1972, w.e.f.01/04/1971. Sub-sections (1A) to (1D) inserted by Act 17 of 1969 (01/04/1968) and prior to omission it read as under:

"(1A) If the aggregate extent of land held in the State by a landholder is less than 0.810 hectare at the commencement of any financial year, he shall furnish in that financial year, within such time as may be prescribed, to the prescribed authority a return in the prescribed form the verified in the prescribed manner and containing such particulars as may be prescribed.

(1B) The prescribed authority may serve on any landholder who has made a return under sub-section (1A), 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.

(1C) If any landholder makes a statement in a verification mentioned in sub-section (1A) which is false and which he either knows or believes to be false or does not believe to be true, he shall be deemed to have committed the offence described in Section 177 of the Indian Penal Code.

(1D) Notwithstanding anything contained in the proviso to sub-section (i), basic tax shall be charged and levied on the lands held by a landholder, if such landholder fails without reasonable cause or excuse—

(a) to furnish in due time the return mentioned in sub-section (1A); or

(b) to produce or cause to be produced on or before the date mentioned in any notice under sub-section (1B) such documents as are referred to in the notice".

7. Inserted by Act 14 of 1998, published in K. G. Ext. No. 1221 dt. 29/07/1998 (w. e. f. 01/04/1998).

8. Substituted by Act 9 of 1972, w. e. f. 01/01/1970. Prior to substitution it read as under:

"Provided that where any land is in the possession of a tenant or other person not being the landholder and income obtained by the landholder from that land is less than the basic tax payable thereon, the excess of the basic tax over such income shall be paid by the tenant or other person in possession".

