

*THE KERALA LAND TAX RULES, 1972

S. R. O. No. 506/72.— In exercise of the powers conferred by Section 20 of the Kerala Land Tax Act, 1961 (Act 13 of 1961) the Government of Kerala hereby make the following rules:—

1. These rules may be called the Kerala Land Tax Rules, 1972.
2. In these Rules, unless the context otherwise requires,—
 - (i) The "Act" means the Kerala Land Tax Act, 1961.
 - (ii) "Section" means the section of the Act.
 - (iii) "Form" means the form appended to these Rules.
 - (iv) "Prescribed authority" means the authority appointed under Section 3(7) of the Act.
 - (v) Village Officer includes Village Assistants.

3. The basic tax at the rate of four Rupees and ninety four paise per hectare of land under sub-section (1) of Section 6 shall, in the case of surveyed lands, be calculated on the area of each holding, as entered in the revenue records. In so calculating the amount in respect of a holding, fractions of one Are shall be regarded as one Are and fractions of a paise shall be treated as one paise.

4. A register called the Basic Tax Register shall be maintained in all the Village and Taluk Offices.

5. (i) The application for fixation of the rate of basic tax under sub-section (2) of Section 6 shall be presented by the land holder or any other person liable to pay basic tax to the prescribed authority having jurisdiction over the Taluk in which the land is situate. If the rate of basic tax is to be fixed for lands in more than one taluk held by the same person separate applications shall be presented to the prescribed authorities concerned.

(ii) Application for fixation of the rate of basic tax under Section 6(2) shall be in Form A.

6. (i) On receipt of an application under Rule 5, the prescribed authority shall cause the application to be verified by the Village Officer.

(ii) The Village Officer shall verify the details in the application with reference to the revenue records and by local inspection and enquiry and shall submit his report within 30 days of the receipt of the application in the Village Office.

(iii) The prescribed authority shall thereupon cause the verification report submitted by the Village Officer on the application under Rule 5 to be checked by the Firka Revenue Inspector, the Deputy Tahsildar or by himself.

7. Before fixing the rate of basic tax at a rate lower than four Rupees and ninety four paise per hectare per annum, the prescribed authority shall himself check the verification report and make or cause to be made such other enquiries as he may deem necessary.

8. (i) The prescribed authority shall determine the gross income from the land whether actually cultivated or not, if it is cultivable. For this purpose he may ascertain the income derived, if any, from similar neighbouring lands and may take evidence from persons who are likely to be acquainted with the nature and cultivation of such lands, including the applicant.

(ii) After determining the gross income in kind the money value of the same shall be calculated as laid down in Explanation 3 to sub-section (2) of Section 6 with reference to the average of the market rates and records, if any, available with the prescribed authority for the respective commodities for the six years immediately preceding the date of application for fixation of tax.

(iii) The prescribed authority shall, before passing orders, give notice to the land holder concerned and any other persons liable to pay the basic tax to show cause against the rate or amount of basic tax proposed to be fixed in respect of land.

(iv) The prescribed authority shall after considering the enquiry report and the evidence, if any, adduced by the applicant and if necessary after hearing the applicant also, determine the gross income from the land and fix the rate of basic tax payable on such land. The proceedings of the prescribed authority shall state the basis for determination of the gross income from any land, as also the money value arrived at, for several kinds of produce and a copy of the proceedings shall be communicated to the landholder or any other person concerned liable to pay the Tax.

9. The provisional notice of demand under sub-section (2) of Section 6A and sub-section (3A) of Section 7 of the Act, shall be in Form B.

10. (i) The Village Officer shall verify the details in the objection preferred, if any, under sub-section (3) of Section 6A, with reference to the revenue records and by local inspection and enquiry and shall submit a report to the prescribed authority within 30 days of the receipt of the objection petition in the Village Office.

(ii) The prescribed authority shall cause the verification report on the objection submitted by the Village Officer to be checked by the Revenue Inspector, the Deputy Tahsildar or himself.

(iii) The prescribed authority after giving the objection petitioner and any other person whom he considers necessary, an opportunity of being heard and after taking such evidence as is necessary, pass orders on the objections and communicate the orders together with final notice of demand to the landholder concerned and any other persons liable to pay basic tax in respect of the land.

(iv) The proceedings of the prescribed authority shall state the reasons for his conclusions on the various objections raised in the petition.

11. Final notice of demand under Section 6A (4) shall be in Form C.

12. (i) Any person aggrieved by the orders of the prescribed authority under sub-section (2) of Section 6, sub-section (3) of Section 6A or under sub-section (3) of Section 7 shall appeal to the Collector of the District in which the land is situated.

(ii) The appeal shall be in Form D and shall be presented within 30 days from the date of service of the order, duly stamped with court fee of the value of rupees five and accompanied by the original or a certified copy of the order appealed against. The time taken to obtain a certified copy shall be excluded in computing the time for preferring the appeal. The appellate authority may admit an appeal presented after the expiration of the said period if he is satisfied that the appellant has sufficient cause for not presenting the appeal within the said period:

Provided that no appeal shall be entertained after the expiry of 90 days of the service of order.

(iii) No appeal shall be entertained unless the Tax is paid.

(iv) The appellate authority may conduct or cause to be conducted such enquiry and obtain such report or records as he may deem fit.

(v) The appellate authority may confirm, reduce, enhance or annul and set aside the assessment and direct the prescribed authority to make fresh assessment after such further enquiry as he may direct.

(vi) No appeal shall be disposed of without giving the appellant a reasonable opportunity of being heard.

(vii) The appellate authority shall communicate the orders passed by him to the appellant and the prescribed authority who passed the order appealed against.

13. The notices to be served under the provisions of the Act shall be served on the parties concerned in the manner prescribed in the Code of Civil Procedure, 1908. The time limit to be specified in the notice referred to in Section 6A(2), 7(3A) shall not exceed 30 days.

14. (i) Any person entitled to get refund of tax may apply for it in writing with full particulars regarding the tax payable under the relevant sections and the amount paid.

(ii) Such application shall be in Form E.

(iii) The application for refund shall be presented to the prescribed authority, having jurisdiction over the land with the original or certified copy of the order concerned within 90 days of the receipt of the order. He shall cause the application for refund to be verified with the entries in the village accounts and obtain extracts of the relevant records wherein the amounts are noted, duly certified.

(iv) After satisfying himself, that the amount has to be refunded the prescribed authority shall order the refund to the amount.

15. The trees on bunds of wet lands and porambokes for which patta was granted at the settlement and which now exist on the ground will be treated as being held on lease without limit of time, Pattom being calculated at the rates given in the schedule to these rules.

16. The basic tax charged and levied under the Act shall be paid in two equal instalments before the 15th of October and the 15th of January of every financial year except in North Wynad and South Wynad Taluks where it shall be paid before the 1st February and 1st March of every financial year. Any instalment or portion thereof remaining unpaid shall bear interest at 9% per annum from the date of default; and arrears with interest shall be recoverable under the Revenue Recovery Act for the time being in force.

17. The Kerala Land Tax Rules, 1961 is hereby repealed, provided that any order made or action taken under the Kerala Land Tax Rules, 1961 shall be deemed to have been made or taken under the corresponding provisions of these Rules.

SCHEDULE

[See Rule 1]

Scale of rate for Trees

Kind of Trees	Rate per tree for which patta was granted
Coconut (per tree)	Rs. 4.00
Areca nut "	" 3.00
Jack "	" 1.50
Palmyrah "	" 0.25
Tamarind "	" 3.00
Punna "	" 0.50

FORM A

[See Section 6(3), Rule 5(ii)]

Application for Fixation of the Rate of Basic Tax in Respect of Lands the Income of which is less than Twenty Four Rupees and Seventy Paise Per Hectare Per Annum

Name and address of the landholder, Tenant or other person liable to pay basic tax.

Particulars of the land for which basic tax is to be fixed under Sec. 6(2)

Particulars of Income.

Serial Number	District and Taluk Village	Survey Number Sub-division Number	Patta Number if any	Extent	Wet, Dry, Garden or Parambu	If cultivable but left fallow or uncultivable		Gross yearly income that could be made from the land	If not cultivable	Balance area under cultivation (columns 5, 7 and 9)	Kind of Cultivation			Remarks	
						Area	Area				Hectares	Ares	Reasons		Quantity

I declare that to the best of my knowledge and belief, the information furnished above is true and correct.

To

The (Tahsildar) Taluk
(Prescribed authority)

District

Signature of the applicant.

FORM B**Provisional Notice of Demand**

[Sections 6A(2) and 7(3A)]

[See Rule 9]

To

Shri/Smt.

Whereas it is found that you hold land to the extent of..... Hectares Ares.....as detailed below, you are hereby informed that you have been provisionally assessed under Section 6A(2)/7(3A) of the Kerala Land Tax Act, 1961 to Land Tax of Rs..... per year. If you are aggrieved by the above assessment you may prefer objections if any within.....days from the date of receipt of notice under Section 6A(3) to the particulars contained in this demand or to the rate of or the amount of Basic Tax, failing which the demand shall be finalised under Section 6A(4) on the basis of the information available in the records.

DETAILS OF LAND

1. Name of District
2. Name of Taluk
3. Name of Village
4. Survey Nos.
5. Extent and gross income

Hrs.

Ares

Sq. mts

6. Classification of land
7. Patta No./Thandaper No.
8. Rate of Tax
9. Amount of Tax

10. Name and address of persons liable to pay tax and which capacity.

(Cultivating tenant/kanam tenant/Proprietor/Registered holder)

Tahsildar

Place:Taluk

Date: (Prescribed authority)

FORM C

**Notice of Final Assessment and Demand under Section 6A (4)
of the Kerala Land Tax Act, 1961**

[See Rule 11]

To

Shri/Smt.

Whereas it is found that the provisional demand already raised under sub-section (2) of Section 6A of the Kerala Land Tax Act, 1961 and communicated to you as per provisional notice of demand dated.....has not been objected to/after considering the objections filed by you (strike off what is not necessary) and whereas enquiries conducted by me have proved that you hold land to the extent of.....Hectares..... Ares.....as detailed below, you are hereby informed that you are finally assessed to Land Tax amounting to Rs.....per year.

The above amount shall be paid to the Village Officer/Village AssistantVillage in two-equal instalments on or before the dates specified below; failing which interest will be charged at the rate of 9% per annum on the said amount and the Tax and interest recovered under the provisions of the R.R. Act.