

Tripura Act No. 3 of 1979

*THE TRIPURA LAND TAX
ACT, 1978*

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An
Act

to provide for levy of tax on lands in the State of Tripura.

Be it enacted by the Legislative Assembly of Tripura in the Twenty-ninth Year of the Republic of India as follows :-

- Short title, extent and commencement.** 1. (1) This Act may be called Tripura in the Land Tax Act, 1978.
- (2) It extends to the whole of the State of Tripura.
- (3) It shall come into force with immediate effect.
- Definitions.** 2. In this Act, unless the context otherwise requires-
- (a) 'agriculture' includes horticulture, the raising of annual or periodical crops or garden produce, dairy farming, poultry farming, stock breeding, grazing and pisciculture ;
- ¹[(b) 'agricultural land' means land used for the purposes of agriculture and includes the homestead of an agriculturist adjacent to his agricultural land ;
- (c) 'family' means the person, the wife or husband, as the case may be, and minor children but excluding married minor daughters ;
- ²[(d) 'holding' means the total land of every description owned by a land owner :

Explanation :- In this clause, the expression 'land-owner' shall include the members of his family.;

1. Substituted by The Tripura Land Tax (Second Amendment) Act, 1981, w.e.f. 7.11.1981.

2. Substituted *ibid*.

¹[(dd) 'land-owner' means a person or an institution owning land of every description including non-agricultural land ;

²[(ddd)'lunga' means plain low-lying land between two tillas irrespective of its use in any manner or form of agriculture ;

(e) 'market value' means value as determined under the Tripura Land Revenue and Land Reforms Act, 1960, and rules made thereunder ;

³[(ee) 'nal' means plain arable land irrespective of its use in any manner or form of agriculture ;

⁴[(f) 'non-agricultural lands' means all lands which are not agricultural lands and includes homestead not covered by clause (b) ;

(g) 'prescribed' means prescribed in the rules made under this Act ;

(h) 'profits of agriculture' means the profits of agriculture as determined under the Tripura Land Revenue and Land Reforms Act, 1960, and rules made thereunder ;

(i) 'village' will have the same meaning as given in the Tripura Land Revenue and Land Reforms Act, 1960 ;

(j) 'year' means the financial year beginning on the first day of April of the calendar year and ending on the 31st day of March of the next calendar year.

⁵[3. (1) Save as otherwise provided in this Act and with effect from the 1st day of April 1979, there shall be levied and collected for each year an **Lavy and collection of tax on holdings.**

1. Inserted by The Tripura Land Tax (Second Amendment) Act, 1981, w.e.f. 7.11.1981.

2. Inserted *ibid*.

3. Inserted *ibid*.

4. Substituted by The Tripura Land Tax (Second Amendment) Act, 1981, w.e.f. 7.11.1981.

5. Substituted *ibid*.

amount of tax calculated on the profits of agriculture in the case of agricultural lands and on the market value of the land in the case of non-agricultural lands, in respect of each holding at the rate as may be fixed by the State Government by notification in the Official Gazette subject to the maximum limit specified in the Schedule.

Explanation — Size of a holding as on the first day of April of each year shall be the basis for assessing the tax payable during the year.

¹[(2)]

Assessment of Tax. 4. The assessment of tax payable will be made in the name of the head of family, however, all the members of the family shall remain jointly and severally responsible for the payment of tax.

Mode of payment. ²[5. The tax shall be payable during each year within such dates and in such manner as may be prescribed.

Penalty for default. 6. Whoever makes default on payment of tax under this Act within the date specified in section 5 shall be liable, in addition to the tax, a penalty at the following rates —

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| (i) | for default on payment of tax upto one year | upto 10% of the amount of tax payable. |
| (ii) | for default on payment of tax for more than one year but upto three years. | upto 25% of the amount of tax payable. |
| (iii) | for default on payment of tax behind three years. | upto 50% of the amount of tax payable. |

Manner of Publication of the assessment of tax. 7. The assessment of annual tax payable for each holding shall be prepared and published by such authority and in such manner as may be prescribed.

1. Omitted by The Tripura Land Tax (Amendment) Act, 1980, w.e.f. 1.4.1980.

2. Substituted by The Tripura Land Tax (Second Amendment) Act, 1981, w.e.f. 7.11.1981.

[7A. The assessment of tax made under this Act in respect of any holding shall remain in force till the end of the year in which profits of agriculture and value of land for any area is determined a fresh under the provisions of the Tripura Land Revenue & Land Reforms Act, 1960 and the rules made thereunder —

Provided that when the size of a holding of a landowner increases due to amalgamation, inheritance, gift, purchase, accretion or otherwise, or decreases due to transfer, partition, division or compulsory acquisition by the Central or the state Government, or otherwise, the tax with respect to that holding after such increase or, as the case may be, decrease, shall be reassessed and revised and the revised amount of tax shall be payable, with effect from the commencement of the year following the year of increase or, as the case may be, decrease of the size of that holding.

8. Any person aggrieved in any way by the assessment of tax made under section 7, may file an application within 15 days from the date of application of such assessment to such authority as may be prescribed against such assessment : **Provision for filing objection.**

Provided that no such application shall be entertained by the said authority unless he is satisfied that the amount of tax assessed or penalty if any levied upto the previous year, if not otherwise directed by him, has been paid.

9. The prescribed authority shall after such enquiry as he may deem fit, decide the application at least one month before the due date of payment of tax and the orders thereon shall be communicated to the person concerned : **Decisions on objections.**

Provided that in case the application is not decided at least one month before the due date of payment of tax suitable extension for deposit of tax shall be given to the applicant.

[10. (1) Where a holding is located in more than one village a statement in respect of such holding shall be filed containing such particulars and in such manner and within such time as may be prescribed, to the authority **Procedure of holdings in more than one village.**

1. Inserted by The Tripura Land Tax (Second Amendment) Act, 1981, w.e.f. 7.11.1981.
2. Substituted *ibid*.

prescribed under section 7 within whose jurisdiction the major part of the holding is situated and such authority shall take all subsequent proceedings in respect of such statement to the exclusion of the other prescribed authorities :

(2) The tax in respect of such holdings shall be deposited by the due date as per assessment made by the persons filing the statement.

(3) Where no such statement is filed and any prescribed authority has reasons to believe that the holding is located in more than one village, he may require the head of family by issuing a notice in the prescribed form to file a statement in respect of his holding within a period of 60 days from the date of receipt of such notice.

(4) If no statement is furnished in respect of any holding or if the prescribed authority is not satisfied that the statement furnished is correct and complete, the authority shall make the assessment on the basis of his judgement and after such enquiry as it may deem fit and determine the amount of tax payable and penalty leviable :

Provided that no assessment under this section shall be made without giving the affected person a reasonable opportunity of being heard.

(5) In a case where the assessment has been completed, and the assessing authority has reason to believe, that there has been under-assessment of tax by reasons of omission or failure on the part of a person to furnish a statement under this section or to disclose fully and truly all material facts, the assessing authority may on his own motion make a fresh assessment within a period of four years following the year in which the assessment was made, after giving the person a reasonable opportunity of being heard.

(6) The head of family shall deposit the additional amount of tax and penalty, if any, ordered to be paid by the prescribed authority, within 30 days of the date of intimation of the orders of the prescribed authority failing which the amount of default shall be subject to penalties as provided under section 6 and the period of default shall be counted from the expiry of 30 days of the date of intimation of such orders.

11. (1) An appeal shall lie against any original order passed under this Act to such authority as may be prescribed, if made within 30 days from the date of such order :

Appeal.

Provided that no such appeal shall be entertained by the said authority unless he is satisfied that the amount of tax assessed or the penalty levied has been paid. The decision of the said authority shall, subject to the order of the Tribunal, be final.

(2) In disposing an appeal under sub-section (1) the appellate authority may confirm, set aside or modify the order.

12. (1) The State Government may, by notification in Official Gazette, constitute a Tribunal to be called the Tripura Land Tax Tribunal. The Tribunal shall consist of such members as the State Government may deem fit to appoint :

Tribunal.

Provided that there may be more than one Tribunal for different areas of the State of Tripura.

(2) The qualification, conditions of service, tenure of a member of the Tribunal, the procedure for the functioning of a Tribunal shall be such as may be prescribed.

13. (1) Any person aggrieved by an order passed on appeal under section 11 may appeal to the Tribunal within 60 days of the date of communication of the order.

Appeal to Tribunal.

(2) The Tribunal may admit the appeal after the expiration of 60 days if satisfied that for reasons beyond the control of appellant or for any other sufficient cause it could not be filed within time.

(3) The Tribunal may after giving an appellant an opportunity of being heard pass such orders thereon as it thinks fit and shall communicate such orders to the appellant and the authority prescribed under section 7.

14. The prescribed authority under section 7 shall give effect to the decisions taken by the appellate authority or the Tribunal as the case may be and if necessary refund the excess amount collected provided that such excess amount may be set off against future tax of the appellant.

Refund and set off.

- Exemption.** 15. Notwithstanding anything contained in section 3 of this Act, no tax shall be levied or collected in respect of any land-holding, (i) of the Central Government or State Government or any local authority ; or (ii) of any institution as the State Government may, by notification, specify in this behalf.
- Remission.** 16. The State Government may by notification in Official Gazette remit the tax wholly or partly, for such periods and for such categories of holdings, and for such areas, as may be notified.
- Recovery of arrears.** 17. All dues payable in respect of any holding under this Act shall be recoverable as an areas of land revenue.
- Bar of suit in civil courts.** 18. No suit shall be brought in any civil courts to set aside all modify any assessment made or orders passed under the provisions of this Act, and no prosecution, suit or other proceedings shall lie against any officer of the State Government for anything in good faith done or intended to be done under this Act or the rules made thereunder.
- Power to take evidence etc.** 19. The Tribunal and the prescribed authority shall, for the purpose of this Act, have the same power as are vested in court under the Code of Civil Procedure, 1908 (Act V of 1908), when trying a case, in respect of the following matters :-
- (1) enforcing the attendance of any person and examining him on oath or affirmation ;
 - (2) compelling the production of documents ;
 - (3) issuing commission for the examination of witnesses ; and any such proceedings before the Tribunal or the prescribed authority shall be deemed to be a " judicial proceedings" within the meaning of sections 193, 228 and section 196 of the Indian Penal Code, 1860 (Act XLV of 1860).
- Power to make rules.** 20. (1) The State Government may make rules for carrying out the purposes of the Act .
- (2) Without prejudice to the generality of the foregoing power, such rules may, in particular, prescribe-

1. Substituted by The Tripura Land Tax (Second Amendment) Act, 1981, w.e.f. 7.11.1981.

- (a) all matters required by this Act to be prescribed ;
- (b) the classes and duties of officers appointed under this Act;
- (c) the procedure to be adopted for the various proceedings under this Act ;
- (d) the manner in which refunds shall be made ;
- (e) the fees, if any, for appeals and other matters ;
- (f) any other matter necessary for giving effect to the purposes of this Act .

(3) Every rule made by the State Government under this Act shall be laid as soon as may be after it is made, before the Legislative Assembly while it is in session for a total period of not less than fourteen days which may be comprised in one session or in two or more successive sessions and if , before the expiry of the session in which it is so laid or the successive session aforesaid the Legislative Assembly agrees in making any modification in the rule or the Legislative Assembly agrees 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 of annulment shall be without prejudice to the validity of anything previously done under that rule.

SCHEDULE
(See section 3)

FOR AGRICULTURAL LANDS

i) For 'Nal' and 'Lunga' type of agricultural land the rate of tax per acre 'shall not exceed.

Area of land	Rate of tax
² [a] "Holding upto 3 acres —	
(1) outside the limits of a municipality or notified area.....	Nil
(2) within the limits of a municipality or notified area	...2% of the profits of Agriculture.]
(b) Holdings above 3 and upto 5 acres.	4% of the profits of agriculture.
(c) Holdings above 5 and upto 10 acres.	6% of the profits of agriculture.
(d) Holdings above 10 and upto 15 acres.	8% of the profits of agriculture.
(e) Holdings above 15 acres.	12% of the profits of agriculture.

ii) for lands falling in classifications other than those of Nal and lunga, by whatever name called,³[the rate of tax shall not exceed] 1/3rd of the rate leviable for the relevant categories of holding.

1. Substituted by The Tripura Land Tax (Second Amendment) Act, 1981, w.e.f. 7.11.1981.

2. Substituted *ibid*.

3. Substituted by *ibid*.

**FOR NON-AGRICULTURAL LANDS TAX SHALL BE LEVIED ON THE
MARKET VALUE OF LANDS ON THE FOLLOWING SCALE**

i) FOR MUNICIPAL AND NOTIFIED AREAS

Area of land	Rate of tax
(a) Holdings upto 1/10th of an acre.	.05%
(b) Holdings above 1/10th of an acre and upto 1/5th of an acre.	.1%
(c) Holdings above 1/5th and upto $\frac{1}{2}$ acre.	.4%
(d) Holdings above $\frac{1}{2}$ acre and upto 1 acre.	.6%
(e) Holdings above 1 acre.	.8%

ii) FOR AREAS OTHER THAN MUNICIPAL AND NOTIFIED AREAS

(a) Holdings upto 1/5th of an acre.	.01%
(b) Holdings above 1/5th of an acre and upto $\frac{1}{2}$ acre.	.2%
(c) Holdings above $\frac{1}{2}$ acre and upto 1 acre.	.4%
(d) Holdings beyond 1 acre.	.8%

LIST OF AMENDMENTS

1. The Tripura Land Tax (Amendment) Act, 1980, w.e.f. 1.4.1980.
2. The Tripura Land Tax (Second Amendment) Act, 1981, w.e.f. 7.11.1981.