

27-A. INSTRUCTION ON LAND REVENUE AND CESSES

**West Bengal Act 14 of 1976
The West Bengal Rural Employment
And Production Act, 1976 (1st April, 1976)**

As Amended by :- W. Ben. Act 14 of 1978; W. Ben. Act 9 of 1981; W. Ben. Act 5 of 1982; W. Ben. Act 8 of 1983; W. Ben. Act 15 of 1983; W. Ben. Act 4 of 1984; W. Ben. Act 1 of 1986; W. Ben. Act 5 of 1987; W. Ben. Act 3 of 1988; W. Ben. Act 20 of 1989; W. Ben. Act 8 of 1990;

An Act to provide for additional resources for promotion of employment in rural areas for implementing rural production programme.

Whereas it is expedient to provide for additional resources for promotion of employment in rural areas and for implementing rural production programme;

It is hereby enacted as follows :-

1. Short title – This Act may be called the West Bengal Rural Employment and Production Act, 1976.

2. Definitions – in this Act, unless the context otherwise requires -

(1) “development value” means a sum equivalent to five times the annual value of land as assessed under the Cess Act, 1880;

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

(3) “proceeds of tax” means -

(a) the proceeds of “surcharge on land revenue” levied under section 3, and

(b) the proceeds of “rural employment cess” levied under section 4.

3. Surcharge on land revenue. – (1) On and from the commencement of this Act, a surcharge on land revenue shall be levied and collected annually at the rate of thirty per cent. of the revenue payable under Section 23B of the West Bengal Land Reforms Act, 1955 in respect of the holding or holdings situated in an irrigated area and fifteen per cent. of such revenue payable in respect of the holding or holdings situated in a non-irrigated area.

(2) The provisions of the West Bengal Land Reforms Act, 1955, shall, as far as possible, apply to the assessment, levy and collection of the surcharge.

4. Rural employment cess.– (1) On and from the commencement of this Act, all immovable properties on which road and public work cesses are assessed or liable to be assessed according to the provisions of the Cess Act, 1880, shall be liable to the payment of rural employment cess :

Provided that no raiyat who is exempted from paying revenue in respect of his holding under clause (a) of sub-section (1) of section 23B of the West Bengal Land Reforms Act, 1955, shall be liable to pay rural employment cess.

(2) The rural employment cess shall be levied annually –

(a) in respect of lands, other than a tea estate, at the rate of six paise on each rupee of development value thereof;

(aa)

(b) in respect of coal mines, at the rate of thirty-five paise per centum on each tonne of coal on the despatches therefrom;

(c) in respect of mines other than coal mines and quarries at the rate of fifty paise on each tonne of materials or minerals other than coal on the annual despatches therefrom.

‘Explanation – For the purpose of clause (b), the expression “value of coal” shall mean-

(i) in the case of despatches of coal as a result of sale thereof, the prices charged by the owner of a coal mine for such coal, but excluding any sum separately charged as tax, cess, duty, fee or

royalty for payment of such sum to Government or a local body, or any other sum as may be prescribed or

(ii) in the case of despatches, other than those referred to in item(i), the price chargeable by the owner of a coal mine for such coal if they were despatched as a result of sale thereof, but excluding any sum separately chargeable as tax, cess, duty, fee or royalty for payment of such sum to Government or local body, or any other sum as may be prescribed.

Provided that if more than one price is chargeable for the same variety of coal, the maximum price chargeable for that variety of coal shall be taken as the basis of valuation for the purpose of this item.

(2A) The rural employment cess shall be levied annually on a tea estate at the rate of twelve paise for each kilogram of green tea leaves produced in such estate.

Explanation – For the purpose of this sub-section, sub-section (3) and Section 4B, -

(i) “green tea leaves” shall mean the plucked and unprocessed green leaves of the plant *Camelia Sinensis* (L) O. Kuntze ;

(ii) “tea estate” shall mean any land used or intended to be used for growing plant *Camelia Sinensis* (L) O Kuntze and producing green tea leaves from such plant, and shall include land comprised in a factory or workshop for producing any variety of the product known commercially as ‘tea’ made from the leaves of such plant and for housing the persons employed in the tea estate and other lands for purposes ancillary to the growing of such plant and producing green tea leaves from such plant.



Government of West Bengal
Land and Land Reforms Department
Sec AII, Branch M&M

No. 6848-M&M/31/96

Dated Calcutta, the 11.12.2000

CIRCULAR

Traditionally no cess or surcharge used to be realized from the lease of non-agricultural land and sairati interest (viz. fisheries, ferries, hats etc.). The concerned Registers maintained for the purpose also do not have any column for either demand or collection of cesses from such leases. But on the basis of observation of Comptroller & Auditor General of India in 1991-92, the Board of Revenue in its order No.6267(18) –M&M dated cal. the 2nd November, '93 issues a circular directing that cess and surcharge should be assessed and realized on Sairati interest as well as on non-agricultural land leased out by Government.

Recently, in a case No. O.A. 18 of 1999 (LRTT) arising out of W.P. No. 1182 (W) of 1999 – Muchia Fishermen's Co-operative Society Ltd. and other Vs. the State of West Bengal and Ors.— the Hon'ble West Bengal Land Reforms and Tenancy Tribunal has ruled that the collection of cesses and surcharge from such leases is contrary to the provision of law and beyond the competence of the Govt. The para 14 and 15 of the Hon'ble LRTT's order are reproduced below.

“14. It is, therefore, clear that what was to be included in the list of cess-paying land is agricultural land producing or capable of producing crops. Land which was not culturable was not to be considered cess-paying and to be included in the list of cess-free land.

15. Government granted lease of unculturable land only for non-agricultural purpose. Hats were held on unculturable lands. Fishing rights were let out on Khals or rivers or Beels consisting of marshes and unculturable land and ferries on Khals and rivers. Therefore, the lands leased out for non-agricultural purposes and Sairati interests were cess-free. The provisions of Section 5 of the Cess Act regarding the liability of all immovable property to pay cesses has to be read with the provisions of Chapter VIIA and the scheme of the Act to avoid misconception. This is the legal position about the levy of cess on lands.”

After careful consideration the Govt. in the Land & Land Reforms Deptt. have decided to comply with the order of the Hon'ble LRTT by rescinding order of Board of Revenue as mentioned above.

Accordingly, I am directed to say that the order No.6267(18) –M&M dated Cal. the 2nd November, '93 stands withdrawn with immediate effect. I am directed further to say that in terms of para 9 of the judgement of the Hon'ble West Bengal LRTT there shall not be any refund of the cesses collected in pursuance of the BOR order till the date of this circular. Any cess or surcharge which is in the process of collection shall also not be collected with effect from the date of issue of this circular.

P. Bandyopadhyay
Joint Secretary to the Govt. of West Bengal,
Land & Land Reforms Deptt.

No.6848/1(40)-M&M

dated : 11/20.12.2000

- Copy forwarded to the
1. Director of Land Records & Surveys & Jt, Land Reforms Commissioner, West Bengal.
 2. Dist. Land & Land Reforms Officer,
 3. Dist. Magistrate & Collector,
 4. Divisional Commissioner,
 5. Accountant General (Audit-), West Bengal

for information and necessary action.

Sd/-Illegible
O.S.D. & Deputy Secretary
Land & Land Reforms Deptt.

————— ● —————
Government of West Bengal
Office of the Director of Land Records & Surveys
and Jt. Land Reforms Commissioner, West Bengal
35, Gopalnagar Road, Alipore, Kolkata- 700027.

Memo No. 6/1889-1906/C/01

Dated, Alopore, the 3rd April, 2001

To
The District Land and Land Reforms Officer,

Copies of the following Government Notifications are sent herewith for information and necessary action and for transmission to all R.Os. SRO-IIs.

<u>Notification No. & Date</u>	<u>Subject</u>
1. 1249L-Ref. 12.04.2001	Regarding date from which the Land Holding Revenue Act shall stand repealed.
2. 1250L-Ref. 12.04.2001	Regarding date from which a raiyat shall pay revenue for his land.

This may be treated as urgent.

S. Suresh Kumar
Director of Land Records and Surveys and
Joint Land Reforms Commissioner, West Bengal.

Memo. No.6/1907-1980/C/01

dated : Alipore, the 3rd April, 2001

Copy forwarded for information and necessary action to :

- 1 The Sub-Divisional Land & Land Reforms Officer, _____
Extra copies are also enclosed for distribution among the R.Os & SRO IIs within his jurisdiction.
- 2 Sri _____
- 3 H.A. "C" Group
- 4 Guard file

S. Suresh Kumar
Director of Land Records and Surveys and
Joint Land Reforms Commissioner, West Bengal

**Government of West Bengal
Land and Land Reforms Department
L.R. Branch
Writers' Buildings, Kolkata-700001.**

NOTIFICATION

No.1249-L.Ref.

Kolkata, the 12th April, 2001

In exercise of the power conferred by section 30 of the West Bengal Land Reforms Act, 1955 (West Ben. Act X of 1956) (hereinafter referred to as the said Act), the Governor is pleased hereby to appoint the 13th April, 2001, as the date with effect from which the West Bengal Land Holding Revenue Act, 1979 (West Ben. Act XLIV of 1979) shall stand repealed.

By order of the Governor,

S. N. Ghosh
Secretary to the Govt. of West Bengal

**Government of West Bengal
Land and Land Reforms Department
L.R. Branch
Writers' Buildings, Kolkata-700001**

NOTIFICATION

No.1250-L.Ref.

Kolkata, the 12th April, 2001

In exercise of the power conferred by section 23 of the West Bengal Land Reforms Act, 1955 (West Ben. Act X of 1956) (hereinafter referred to as the said Act), the Governor is pleased hereby to specify the 1ST day of Baisakh 1408 B.S. as the date with effect from which a raiyat shall pay revenue for his land in the manner as laid down in the section 23 of the said act.

By order of the Governor,

S. N. Ghosh
Secretary to the Govt. of West Bengal

**Government of West Bengal
Land and Land Reforms Department
L.R. Branch
Writers' Buildings, Kolkata-700001**

NOTIFICATION

No.2881-L.R./1A-3/03 GE(M)

Kolkata, the 22nd October, 2003

In exercise of the power conferred by clause (b) of section 2 of the Kolkata Land revenue Act, 2003 (West Ben. Act XV of 2003) (hereinafter referred to as the said Act), the Governor is pleased

hereby to appoint the officers mentioned below to discharge within their respective jurisdiction all the functions of a Collector under the said Act

1. District Land & Land Reforms Officers of North 24-Parganas, South 24-Parganas, Howrah, Hooghly, and Nadia.
2. Deputy Director of Land Records, West Bengal
3. Controller Kolkata Thika Tenancy.

By order of the Governor,

Prasadrangan Ray
Secretary to the Govt. of West Bengal

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The Kolkata Gazette
Extraordinary
Published by Authority

[ASVINA 30]

WEDNESDAY, October 22, 2003

(SAKA 1925]

Government of West Bengal
Land and Land Reforms Department
L. R. Branch
Writers' Buildings, Kolkata-700001

NOTIFICATION

No.2882-LR/1A-3/03 GE(M)

Kolkata, the 22nd October, 2003

In exercise of the power conferred by clause (K) of section 2 of the Kolkata Land revenue Act, 2003 (West Bengal Act XV of 2003) (hereinafter referred to as the said Act), the Governor is pleased hereby to appoint the Officers mentioned below to discharge within their respective jurisdiction all the functions of Revenue Officer under the said Act.

1. District Land & Land Reforms Officers
2. Deputy District Land & Land Reforms Officers
3. Sub Divisional Land & Land Reforms Officers
4. Block Land & Land Reforms Officers
5. Special Revenue Officer, Grade-I
6. Special Revenue Officer, Grade-II including those posted in the office of Controller, Kolkata Thika Tenancy and Regional Offices of Kolkata Thika Tenancy
7. Revenue Officer including those posted in the Office of the Controller, Kolkata Thika Tenancy and Regional Offices of Kolkata Thika Tenancy

By order of the Governor,

Prasadrangan Ray
Secretary to the Govt. of West Bengal

————— ● —————

Government of West Bengal
Land and Land Reforms Department
L. R. Branch

No.146(42)-LR./1A-05/03 GE(M)

Dated, 15.01.2004

From : The Deputy Secretary to the Government of West Bengal.

- To
- 1) The Commissioner, Division.
 - 2) The District Magistrate and Collector,
 - 3) The District Land and Land Reforms Officer,
 - 4) The Collector of Stamp Revenue, Kolkata, 11, N.S.Road, Kolkata- 700001
 - 5) The Controller, Kolkata Thika Tenancy, 35, Gopal nagar Road, Alipore, Kolkata- 700027.

Sub : The Kolkata Land revenue (Amendment) Act, 2003.

The undersigned is directed to refer to the above subject and to send herewith a copy of the Kolkata Land revenue (Amendment) Act, 2003 as published in the Kolkata Gazette, extraordinary of the 31st December, 2003 for his information and necessary action.

Sd/-Illegible
Deputy Secretary to the
Government of West Bengal

No.146/90/1-L.R.,

dated : 15.01.2004.

Copy with copy of the Kolkata Land revenue (Amendment) Act, 2003 forwarded for information and necessary action to the Director of Land Records and Surveys, West Bengal, 35, Gopal Nagar Road, Alipore, Kolkata - 700027.

Sd/-Illegible
Deputy Secretary to the
Government of West Bengal

The Kolkata Gazette
Extraordinary
Published by Authority

[PAUSA 10]

WEDNESDAY, DECEMBER 31, 2003

(SAKA 1925)

Government of West Bengal
Law Department
Legislative

NOTIFICATION

No. 2198-L.-31st December, 2003 - The following Act of the West Bengal Legislature, having been assented to by the Governor is hereby published for general information :-

West Bengal Act XXXIII of 2003

THE KOLKATA LAND-REVENUE (AMENDMENT) ACT, 2003.

[Passed by the West Bengal Legislature]

[Assent of the Governor was first published in the Kolkata Gazette,
Extraordinary, of the 31st December, 2003.]

An Act to amend the Kolkata Land-revenue Act, 2003.

Whereas it is expedient to amend the Kolkata Land-revenue Act, 2003, for the purposes and in the manner hereinafter appearing;

It is hereby enacted in the Fifty-fourth Year of the Republic of India, by the Legislature of West Bengal, as follows :-

Short title and commencement,

1. (1) This Act may be called the Kolkata Land-revenue (Amendment) Act, 2003.

(2) It shall be deemed to have come into force with effect from the 1st day of October, 2003.

Amendment of section 2 of West Ben, Act XV of 2003

2. In section 2 of the Kolkata Land-revenue Act, 2003, after clause (a), the following clause shall be inserted :-

“(aa) “Chief Revenue Officer” means the Director of Land Records and Surveys and Joint Land Reforms Commissioner, West Bengal;

Amendment of section 6.

3. In section 6 of the principal Act.-

(1) in clause (a), for the words “State Government and local bodies; and”, the words “State Government and local bodies,” shall be substituted;

(2) after clause (a), the following clause shall be inserted:-

“(aa) land held by any educational institution as the State Government may, by notification, specify,”

Amendment of section 7

4. In section 7 of the principal Act-

(1) in sub-section, (1),-

(a) after the words “shall assess”, the words “or reassess” shall be inserted;

(b) in clause (a), after the words “on the basis of holding register of such Corporation”. the words, figure and letter “or on the basis of return filed and self-assessment made by the raiyat under Section 7A.” shall be inserted.

(c) in clause (b), after the words “or records of Urban Development Department, as are convenient.”, the words, figure and letter “or on the basis of return filed and self-assessment made by the raiyat under section 7A”, shall be inserted;

(2) in sub-section (2),-

(a) after the words “on the basis of assessment”, the words “or reassessment” shall be inserted; and

(b) the following proviso shall be added :-

“Provided that where the revenue paid by a raiyat on the basis of self-assessment under Section 7A is more than the demand of revenue fixed by the Revenue Officer under this sub-section, the Revenue Officer shall repay or adjust the excess amount so paid, in the subsequent revenue year, in such manner as may be prescribed.”

Insertion of new section 7A

5. After section 7 of the principal Act, the following section shall be inserted:-

“Filing of return and self-assessment of revenue by raiyat

7A. (1) Every raiyat who holds a plot of land situated within the local limits of the Kolkata Municipal Corporation or the Howrah Municipal Corporation or the Bidhannagar Municipality and is liable to pay revenue shall, within such time as the State Government may, by notification, specify, furnish to the Revenue Officer concerned a return in respect of his plot of land containing such particulars, and in such manner, as may be prescribed.

(2) Whenever, as a result of any transfer effected by inheritance, sale, purchase, gift, exchange, surrender, settlement or by any other manner whatsoever, or as a result of partition, there is any change in the aggregate area of plot of land held by a raiyat to which this Act extends, such raiyat shall furnish to the Revenue Officer concerned a return in respect of his plot of land containing such particulars, within such time and in such manner, as may be prescribed.

(3) Every raiyat shall, at the time of filing return under sub-section (1) or sub-section (2),

as the case may be, pay revenue for his plot of land on the basis of self-assessment in such manner as may be prescribed.”

Amendment of section 8.

6. In sub-section (1) of section 8 of the principal Act, after the word “assessment”, in the two places wherever it occurs, the words “or reassessment” shall be inserted.

Amendment of section 14.

7. In section 14 of the principal Act-

(1) in sub-section (1), for the words “be managed by the Collector of South 24-Parganas who is declared as Chief Revenue Officer for the purposes of this Act.”, the words “be managed by the District Land and Land Reforms Officer in whose jurisdiction such land is situated:” shall be substituted.

(2) after sub-section(1), the following sub-section shall be inserted:-

‘(1A) Settlement of any khasmahal land or any other Government land for any period, may be made with any person or institution on such terms and conditions including periodical payments, with or without any premium being charged therefor, in such manner as may be prescribed.

Explanation – For the purpose of this sub-section, “person” includes an individual, a firm, a company, an institution, or an association or body of individuals, whether incorporated or not.’

Insertion of new section 15A

8. After Section 15 of the principal Act, the following section shall be inserted:-

“Function of Chief Revenue Officer.

15A. The Chief Revenue Officer shall be in charge for assessment, reassessment and collection of revenue as well as for monitoring the work related therewith and may, from time to time, issue necessary instruction, not inconsistent with the provisions of this Act and the rules made thereunder, for the purpose of assessment, reassessment and collection of revenue under this Act.”

By order of the Governor

A. K. Bhattacharya,
Principal Secy. to the Govt. of West Bengal
& Secy. Law Department

— ● —
The Kolkata Gazette
Extraordinary
Published by Authority

[CAITRA 18]

Friday, April 8, 2005

(SAKA 1927)

**Government of West Bengal
Land and Land Reforms Department
Land Reforms Branch**

NOTIFICATION

No.1311-L.R.

Kolkata, the 8th April, 2005

In exercise of the power conferred by section 21 of the Kolkata Land-revenue Act, 2003 (West Ben. Act XV of 2003) (hereinafter referred to as the said Act), the Governor is pleased hereby to make, after previous publication as required by sub-section (1) of section 21 of the said Act, the following rules, namely:-

THE KOLKATA LAND-REVENUE (ASSESSMENT AND COLLECTION) RULES, 2004.

1. Short title. – These rules may be called the Kolkata Land-revenue (Assessment and Collection) Rules, 2004.

2. Definitions. – (1) In those rules, unless the context otherwise requires, -

(a) “Act” means the Kolkata Land-revenue Act, 2003 (West Ben. Act XV of 2003);

- (b) “Form” means a Form appended to these rules;
- (c) “Register” means a Register annexed to these rules;
- (d) “Section” means a section of the Act.

(2) Words and expressions used and not defined in these rules, but defined in the Act or in the West Bengal Municipal Act, 1993 (West Ben. Act X of 1993), shall have the same meanings as respectively assigned to them in the Act or in the West Bengal Municipal Act, 1993 (West Ben. Act X of 1993), respectively.

3. Manner of determination of land-revenue under Section 5 — (1) For determining the land-revenue payable by a raiyat in a ward of the Kolkata Municipal Corporation or the Howrah Municipal Corporation or other municipal areas within the meaning of the West Bengal Municipal Act, 1993, the Revenue Officer shall ascertain the total quantum of land held by a raiyat for commercial, non-commercial or homestead or residential purpose, as the case may be and thereafter, the land-revenue shall be determined at the rate specified in section 5 :

Provided that if one portion of the plot of land is used for commercial purpose and another portion for non-commercial or homestead or residential purpose, the area of utilization of such land shall be separately ascertained and thereafter, the land-revenue shall be determined at the rate specified in section 5.

(2) For determination the land-revenue payable by a raiyat, occupying ownership flat within the area of the Kolkata Municipal Corporation or the Howrah Municipal Corporation or the Bidhannagar Municipality, in a high-rise build used for homestead or residential or commercial purpose, the Revenue Officer shall, —

(a) ascertain the quantum of land comprising a high-rise building, the number of flats in such building, the super-built area of such flat occupied by such raiyat and the quantum of land demarcated for common use, that is, land used as road, garden, park, auditorium, playground and other common purposes;

(b) if each of such raiyat holds equal super-built area in such high rise building, determine the total land revenue in respect of the plot of land used for constructing such high-rise building together with the land demarcated for common utility purpose, at the rate provided in clause (c) of sub-section (1) of section 5 and calculate the revenue payable by each raiyat after dividing the total land-revenue, so determined, by the number of flats in such high rise building;

Illustration

An eight-storied high-rise building with two flats in each floor stands on 0.08 acre of land. The quantum of land earmarked for common use is 0.15 acre. Thus, the total land, for the purpose of assessment of land revenue, shall be held to be 0.23 acre. The land-revenue payable in respect of land used, say, for commercial purpose shall be Rs.200X23=Rs.4600. If each occupant holds equal super-built area, the liability to pay land-revenue for each raiyat shall be Rs.4600/16=Rs.287.50:

(c) if each of such raiyat does not hold equal super-built area in such high-rise building, determine the revenue payable by each of such raiyats by adding -

(i) the amount obtained after dividing the amount of land-revenue calculated in respect of the plot of land used for constructing such high-rise building at the rate provided in clause(c) of sub-section (1) of section 5, by the super-built area of each category of flats on pro rata basis, and

(ii) the amount obtained after dividing the amount of land-revenue calculated on the land kept for common use at the rate provided in clause (c) of sub-section(1) of section 5, by the number of flats in such high-rise building;

Illustration

A ten-storied building standing on 0.10 acre of land has four flats in each floor with unequal super-built area. On each floor, there are four flats measuring a super-built area of 1500 sft., 1200 sft. 900 sft. and 750 sft. The area for common utility purpose is 0.20 acre. The land revenue in respect of the land on which the building stands shall, say, if calculated at commercial rate, be 10X Rs.200=Rs.2000. Since, the total numbers of flats are 40, of which 10 flats are each of super built area of 1500 sft. (0.034 acre), 1200 sft. (0.30 acre), 900 sft. (0.20 acre) and 750 sft. (0.16 acre), hence,

the liability to pay revenue in respect of the land on which the building stands, by each of the raiyats in their respective categories, shall be as follows :-

- (i) 1500 sft. category – Rs.2000 x 0.34/10=Rs.68/-
- (ii) 1200 sft. category – Rs.2000 x 0.30/10=Rs.60/-
- (iii) 900 sft. category – Rs.2000 x 0.20/10=Rs.40/-
- (iv) 720 sft. category – Rs.2000 x 0.16/10=Rs.32/-

The total revenue in respect of the land used for common utility purposes shall be calculated as Rs.200 x 20=Rs.4000. Since, the total numbers of flats are 40 with equal sharing of area for common purposes hence, the liability to pay revenue in respect of the land used for common purposes, by each of the raiyats shall be Rs.4000/40=Rs.100/-.

Therefore, the total land-revenue payable by each of the raiyats of (i), (ii), (iii) and (iv) categories as shown above, shall be Rs.168/- Rs.160/- Rs.140/- and Rs.132/- respectively;

(d) if each of such raiyats does not hold equal super-built area in a high-rise building, and the deed or instrument of transfer provides that the plot of land used for constructing such high-rise building shall be assessed on pro rata basis, determine the land revenue payable by each of the raiyats on the basis of pro rata of the super-built area of each category of flats of the total land-revenue calculated in respect of the plot of land used for such high-rise building together with the lands kept for common use at the rate provided in clause(c) of sub-section (1) of section 5;

Illustration

In the same illusions to clause (c) of this rule, if the deed of transfer specifies that each of the rayats shall be liable to make payment of land-revenue on pro rata basis (in terms of the super-built area occupied by such raiyat), for the total area of land including land used for common purposes, the liability for payment by each of the raiyats shall be as follows :-

Land used for constructing the high-rise building	–	0.20 acre
Land used for common purpose	–	0.10 acre
<u>Total area of land</u>	–	<u>0.30 acre</u>
Total amount of land-revenue (30 x Rs.200/-)	–	Rs.6000/-
(i) 1500 sft. category	–	Rs.6000 x 0.34/10=Rs.204/-
(ii) 1200 sft. category	–	Rs.6000 x 0.30/10=Rs.180/-
(iii) 900 sft. category	–	Rs.6000 x 0.20/10=Rs.120/-
(iv) 720 sft. category	–	Rs.6000 x 0.16/10=Rs.96/-

(3) For the determining land-revenue payable by a raiyat occupying ownership flat outside the jurisdiction of the Municipal Corporation of Kolkata and Howrah, and the Bidhannagar Municipality in a high-rise building used for residential or commercial purpose, the Revenue Officer shall determine the revenue at the rate of rupees one hundred seventy-five per 0.01 acre as mentioned in the proviso to sub-section (1) of section 5 in accordance with the same procedure as mentioned in sub-rule(2).

(4) For determining land-revenue payable by a raiyat occupying ownership flat in a multi-storied building up to five stories, the Revenue Officer shall calculate the land-revenue —

(a) in case such multi- storied building is situated within the jurisdiction of the Kolkata Municipal Corporation or the Howrah Municipal Corporation or the Bidhannagar Municipality, at the rate of Rupees forty five per 0.01 acre as stated in clause (b) or clause (d) of sub-section(1) of section 5, or

(b) in case such multi-storied building is situated outside the jurisdiction of the Kolkata Municipal Corporation or the Howrah Municipal Corporation or the Bidhannagar Municipality, at the rate of rupees thirty-five per 0.01 acre as stated in the proviso to sub-section (1) of section 5,

and determine the revenue in accordance with the same procedure as mentioned in sub-rule (2).

Illustration

A raiyat occupying an ownership flat in a five-storied building with two flats of equal super-built area on each floor standing on 0.08 acre of land, together with 0.15 acre of land for common utility purposes, is liable to be assessed at the rate of Rs.45/- per .01 acre on non-commercial basis. Thus, the liability of a raiyat holding a flat in such building shall be $23 \times \text{Rs.}45.00/10=103.50$.

4. Manner of assessment or reassessment of land-revenue under sub-section (1) of section 7.-

(1) The Revenue Officer shall, unless the plot of land is exempted from payment of revenue under Section 6, assess the land-revenue payable by a raiyat on the basis of,

(a) in case the plot of land is situated within ward No.1 to ward no.100 of the Kolkata Municipal Corporation, the holding register of such Corporation till the record-of-rights in respect of interest of the raiyats are prepared and finally published under the provisions of the West Bengal Estates Acquisition Act, 1953, or the West Bengal Land Reforms Act, 1955, as the case may be;

(aa) in case the plot of land is situated within ward no.101 to ward 141 of the Kolkata Municipal Corporation, or within the local limits of the Howrah Municipal Corporation, the record-of-rights in respect of the interest of the raiyats prepared and finally published under the provisions of the West Bengal Estates Acquisition Act, 1953, or the West Bengal Land Reforms Act, 1955, as the case may be;

(b) in case the plot of land is situated within the local limits of the Bidhannagar Municipality, the municipal holding register or the records of Urban Development Department till the record-of-rights in respect of the interest of the raiyats are prepared and finally published as mentioned in clause (b) of sub-section (1) of section 7.

(c) in case the plot of land is situated within the local limits of other municipalities, the record-of-rights in respect of the interest of the raiyats are prepared and finally published as provided in clause (c) of sub-section (1) of section 7.

(2) For the purpose of assessing the land revenue as stated in sub-rule (1), the concerned Revenue Officer shall —

(a) ascertain the following particulars in respect of a raiyat from the holding register, municipal holding register or records of Urban Development Department, as the case may be, namely -

- (i) name of the raiyat,
- (ii) father's name,
- (iii) holding/premises number,
- (iv) assessee number,
- (v) area of land held by the raiyat,
- (vi) manner of acquisition of such land (i.e. by way of inheritance, transfer or otherwise),
- (vii) purpose for which the land is being used;

(b) after ascertaining the particulars as stated in clause (a), determine the revenue in the manner as laid down in rule 3 and allow rebate under sub-section (1) of section (12), if such revenue is paid by raiyat within the revenue year for which the land-revenue is payable,

(c) prepare a list in Form A and publish the same in the notice board of the office of the Revenue Officer, for the purpose of inviting claims and objections, if any, in Form B within a period of thirty days from the date of publication of such list.

(d) dispose of the claims and objections, if any, within a period of sixty days after completion of the period as mentioned in clause (c) and if no claims and objections are received within such period, the amount of land-revenue so determined under clause (b), shall be deemed to have been assessed finally.

(e) pass an order in fixing the demand of land-revenue on the basis of the finally assessed revenue and give notice of demand to a raiyat in the manner as provided in rule 5.

(3) Notwithstanding anything contained in these rules, where a notification under sub-section (1) of section 7A has been issued in any revenue year for filing of return by a raiyat, the concerned Revenue Officer for the purpose of assessing the land-revenue in respect of such revenue year on the basis of return so filed and self-assessment made under such section, shall -

- (a) examine and verify such return filed by a raiyat;
- (b) determine the land-revenue payable by a raiyat in such manner as laid down in rule 3 and allow rebate under sub-section (1) of section 12, if such revenue is paid by the raiyat within the revenue year for which the land-revenue is payable;
- (c) ascertain whether the amount of land-revenue paid by a raiyat under the self-assessment is equal to the amount of land-revenue determined under clause (b);
- (d) conduct an enquiry, if necessary, for determination of the land-revenue;
- (e) pass an order in fixing the demand of land-revenue in the manner provided in clause (c), (d) and (e) of sub-rule (2);
- (f) adjust the excess amount, if the revenue paid by a raiyat on the basis of self-assessment under Rule 6 is more than the demand fixed under Clause (e), against the revenue payable for the subsequent revenue year.

(4) In case there is any change in the aggregate area of the plot of land held by a raiyat to which this Act extends by way of partition or transfer effected by inheritance, sale, purchase, gift, exchange, surrender, settlement or in any other manner whatsoever, the concerned Revenue Officer shall, for the purpose of assessing the land-revenue on the basis of the return filed under sub-section (2) of section 7A, determine the land-revenue and fix demand in the same manner as contained in sub-rule (3).

5. Demand notice. – (1) A notice for demand of revenue, which is required to be issued under sub-section (2) of section 7, in respect of the plot of land or part thereof occupied by a raiyat shall be issued in Form C, -

- (a) in case such raiyat is an individual, to the individual concerned;
- (b) in case such raiyat is a family, to the person in management of such family;
- (c) in case such raiyat is a firm,
 - (i) to one or more partners of such firm, or
 - (ii) to any person having the control or management of the business of such firm;
- (d) in case such raiyat is a company or a society or an association of individuals, whether incorporated or not, to the director, secretary or other principal officer of such company, society, or association of individuals, as the case may be.

(2) The concerned Revenue Officer shall, for the purpose of issuing notice for demand of revenue to a raiyat as stated in sub-rule(1)-

- (a) in case such raiyat is an individual, family or firm, deliver or tender it to the concerned individual or his counsel or his authorized agent, or as the case may be, to any adult member of the family, and send it by registered post with acknowledgement due or by special messenger or by courier service;
- (b) in case of a company, a society or an association of individuals, send it, by registered post with acknowledgement due or by special messenger or by courier service, to the address of the registered office of the company, society or association of individuals, as the case may be, or if such company, society or association of individuals, as the case may be, has no registered office, to such address where such company or society or association of individuals, is or has been carrying on its business;
- (c) in case where the aforesaid modes of service as stated in clauses (a) or (b) have failed, to affix it in some conspicuous place of the residence or the place of business, as the case may be.

6. Manner of filing of return and self-assessment of land-revenue by raiyat under section 7A-

(1) After a notification has been issued for filing of return by a raiyat under sub-section (1) of section 7A, every raiyat who holds a plot of land situated within the local limits of the Kolkata Municipal Corporation or the Howrah Municipal Corporation or the Bidhannagar Municipality, as the case may be, and is liable to pay revenue under the Act, shall furnish to the concerned Revenue Officer a return in respect of his plot of land in Form D.

(2) Every raiyat shall, at the time of filing return under sub-rule (1), pay revenue for his plot of land based on self-assessment made by him at the rate specified in section 5 and in the manner specified in rule 7.

(3) The raiyat may, after self-assessment of the land-revenue under sub-rule (2), pay such revenue at a time or in instalments, if such instalments have been prayed for by the raiyat and has been so allowed by the Revenue Officer.

(4) If the payment of land-revenue under self-assessment is allowed in instalments, the raiyat shall pay the total land-revenue within the revenue year in respect of which such land-revenue is payable and if the raiyat fails to make payment of any of the instalments within the revenue year, the unpaid amount within that revenue year, shall be deemed to be an arrear and shall be paid in the next revenue year together with interest at the rate of six and quarter per Centum.

(5) In case there is any change in the aggregate area of the plot of land held by a raiyat to which this Act extends by way of partition or transfer effected by inheritance, sale, purchase, gift, exchange, surrender, settlement or in any other manner whatsoever, such raiyat shall, within sixty days from the date of such partition or transfer, file a return in Form D to the Revenue Officer and pay revenue for his plot of land based on self-assessment made by him at the rate specified in section 5 and in the manner specified in rule 7.

7. Manner of payment of self-assessed land-revenue through bank or local post office, —

(1) The raiyat shall make payment of land-revenue in any branch of the nationalized banks or to local post office, which is located nearest to the residence of the raiyat or the place of business.

(2) The raiyat shall, at the time of making payment of self-assessed revenue, submit Form E, in triplicate, to the authorized officer of the bank or the post office specifying the revenue year in respect of which he wishes to credit such payment.

(3) The raiyat shall make payment of the land-revenue, in cash or by bank draft in favour of the Collector of the concerned district.

(4) The raiyat shall retain two copies of Form E, of which one copy shall be retained by the raiyat himself and the other copy shall be submitted along with the return filed by the raiyat before the concerned Revenue Officer. The third copy of Form E shall be retained by the bank or the post office, as the case may be, for furnishing such copy along with the periodical statement to such Revenue Officer.

(5) The Revenue Officer shall, on receipt of the periodical statement from bank or post office, enter such particulars as appearing in the return and make necessary entries, in alphabetical order of the name of the raiyats, in the Cash Book maintained in Register IV and also in Register III.

8. Appeal under section 8.— (1) An appeal preferred before the Collector under sub-section (1) of Section 8 shall be filed in Form F accompanied by the copy of the order appealed against.

(2) The appeal shall be signed by the appellant or his authorized agent holding a power of attorney or a letters of authorization and shall be presented to the Collector in person or by such authorized agent, within 30 days from the date of passing of the order appealed against.

Provided that an appeal may be admitted after the said period if the appellant satisfies the Collector that he had sufficient reasons for not preferring the appeal within the said period.

(3) The Collector may, before disposing of an appeal, make such enquiry as he thinks fit or obtain such further information, as it requires from the Revenue Officer.

(4) A copy of the order passed by the Collector under sub-section(1) of section 8, shall be communicated to the parties to such appeal.

(5) A fee of rupees eighty by court-fee stamp shall be paid in respect of each appeal by the concerned appellant.

(6) Notice to the appellant shall be in Form G.

(7) A process fee of rupees ten by court-fee stamp for each party to the appeal, on whom notice is to be served by the Collector, shall be paid by the appellant.

9. Manner, time and place of payment of land-revenue under Section 10 — (1) Land-revenue payable by a raiyat on the basis of demand notice issued by the Revenue Officer under rule 5, shall be paid within the last day of the revenue year for which the land revenue is due, either at one time or in

instalments, if such instalments have been prayed for by the raiyat and has been so allowed by the Revenue Officer.

(2) The payment of land-revenue shall be made to the concerned Revenue Officer or to any other officer authorized by him, or to any commission agent appointed under rule 12 by the Chief Revenue Officer or by the concerned Collector, as the case may be and such commission agent shall take necessary steps to deposit such land-revenue in the bank or treasury as per provision of rule 12.

(3) The raiyat shall, for the purpose of payment of land-revenue under section 10 as fixed in the demand notice under sub-section (2) of section 7, be liable to make payment —

(a) in case of assessment or reassessment of revenue under sub-section (1) of section 7, the total amount of the land-revenue, or

(b) in case the land-revenue paid by the raiyat on the basis of self assessment is less than the amount of land-revenue fixed under the demand notice, the balance amount of land-revenue,

by depositing it through challan in T.R. Form No.7 against proper receipt head, specifying the revenue year in respect of which he wishes to credit such payment and before depositing such T.R. Form No.7, the raiyat shall present it to the concerned Revenue Officer for checking and countersigning it.

(4) If the raiyat does not specify the revenue year in respect of which he wishes to credit such payment, the Revenue Officer shall credit such payment against the year for which the payment of revenue is due.

(5) In case the raiyat fails to pay the land-revenue under this rule within the time specified in the demand notice, the raiyat shall be liable to pay such amount as arrear of revenue together with simple interest at the rate of six and quarter per centum per annum for the period from the due date up to the date of payment.

(6) For the purpose of progress and maximization of collection of land-revenue in any revenue year, where an officer or an employee has been authorized to organize collection camps by the Chief Revenue Officer under Sub-Rule (2) of rule 20, the raiyat may pay the land-revenue in respect of any revenue year, including the arrears of land-revenue, if any, fixed in the demand notice, to such authorized officer or employee or to a commission agent, appoint under rule 12, who shall issue a receipt either in Form H₁ coloured white against payment in respect of the land used for non-commercial and homestead or residential purpose or in Form H₂ coloured pink against payment in respect of the land used for commercial purpose and a duplicate copy of such receipt shall be retained by such officer or employee or a commission agent for the purpose of forwarding such receipts to the concerned Revenue Officer, who shall deposit the revenue so collected to the Treasury or bank.

10. Procedure for recovery of arrears of revenue under section 13. — (1) If a raiyat fails to make payment of an amount of land-revenue or any instalment or part thereof within the date fixed for payment of such revenue, such amount of land-revenue or instalment of land-revenue or part thereof shall be deemed to be an arrear of land-revenue.

(2) If such arrear remains unpaid at the close of the revenue year to which it relates, a notice of demand shall be served on the raiyat asking him to make payment of the arrear of land-revenue within the date specified in such notice with interest at the rate of 6.25 per centum per annum from the date on which the revenue became due.

(3) If after the receipt of the notice of demand, a raiyat does not pay the arrears of revenue with such interest within the specified date, such arrear of revenue shall be realized as a public demand under the Bengal Public Demands Recovery Act, 1913, (Ben. Ac III of 1913).

11. Preparation of demand list — (1) After fixing the demand of land-revenue on the basis of the finally assessed revenue in respect of a raiyat under rule 4, a demand list containing the demands fixed in respect of all raiyats, shall be prepared ward-wise by the concerned Revenue Officer in the manner as shown in the Register-II.

(2) The Revenue Officer shall cause to be displayed the copy of such list in the borough office of the corporation or municipality under whose jurisdiction the ward is situated and in case there is no such borough office, such list shall be displayed in the office of the concerned municipality.

12. Collection of land-revenue by a commission agent — (1) The Chief Revenue Officer may, with the prior approval of the State Government, appoint commission agent, wardwise, after making due publicity in two leading newspapers, for collection of land-revenue in ward no.1 to ward no. 100 of the Kolkata Municipal Corporation under rule 9.

(1A) The Collector of Stamp Revenue, Kolkata, or the Collector, Howrah, or the Collector, 24-Pargapas (South), or the Collector, 24-Parganas (North), as the case may be, may with the prior approval of the State Government, appoint commission agent, wardwise, after making due publicity in two leading newspapers, for collection of land-revenue under rule 9.

(1B) A commission agent shall be selected from the person permanently resident for at least 20 years of the concerned ward, having good moral reputation and having no adverse record in the local police station. The candidate should be above 40 years and below 45 years of age on the first day of Baisakh of the year in which appointment is made and should have passed Higher Secondary Examination.

(2) Appointment of every commission agent shall be valid for only one year. The Chief Revenue Officer, or the Collector of Stamp Revenue Kolkata, or the Collector, Howrah, or the Collector, 24-Parganas (South), or the Collector, 24-Parganas (North), as the case may be, may with the prior approval of the State Government, reappoint such commission agent for a further period of one year at a time and thereafter successive like period on the basis of satisfactory performance. No commission agent shall be allowed to act as such on completion of 55 years of age. A commission agent can be suspended or sacked at any time for violation of the terms and conditions of his appointment.

(2A) Every commission agent shall receive all payment in account payee cheque or bank draft if the amount exceeds rupees five hundred only. On commission agent shall collect cash exceeding rupees twenty-five thousand per day in any circumstances. Every commission agent shall, while on duty display a photo identity card, duly signed by the concerned Revenue Officer, which will be hanging from his neck and name of such commission agent should be adequately publicized through the notice board in the office of the concerned Revenue Officer and media.

(3) Every commission agent shall, upon appointment, deposit an amount of rupees fifty thousand through challan in T.R. Form No.7 against proper receipt head or furnish a bank guarantee for the said amount, as security deposit:

Provided that where a commission agent is re-appointed under sub-rule (2), the deposit of the amount of rupees fifty thousand for appointment shall be deemed to be the security deposit against reappointment.

(4) Every commission agent shall work under the control of the concerned Revenue Officer, and such commission agent shall, immediately after collection of land-revenue, make necessary entries in Registrar-I, to be authenticated daily by the concerned Revenue Officer, and credit the amount so collected by depositing it in the treasury or bank on the same day or on the next working day, if the treasury or bank is closed.

(5) Every commission agent appointed under sub-rule (1), shall be entitled to receive commission on the total amount of land-revenue collected by him in a year, at the following rates:-

- (a) at the rate of 3 per centum, if the amount of land-revenue collected by such agent does not exceeds Rs. three lakhs.
- (b) at the rate of six per centum, if the amount of land-revenue collected by such agent exceeds Rs.three lakhs, but does not exceed Rs.10 lakhs.
- (c) at the rate of eight per centum, if the amount of land revenue collected by such agent exceeds Rs.ten lakhs but does not exceeds Rs.15 lakhs.
- (d) at the rate of ten per centum, if the amount of land-revenue collected by such agent exceeds Rs. fifteen lakhs.

13. Maintenance of registers — Every Revenue Officer shall maintain in his office the following registers as annexed to these rules, namely :-

- (a) Register-I : Jamabandi Register or the Revenue Roll.
- (b) Register-II : Raiyats' Ledger.
- (c) Register-III : Register for collection of land-revenue in respect of a municipal ward.
- (d) Register-IV : Cash Book
- (e) Register-V : Pass Book
- (f) Register-VI : Register of return.

14. Jamabandi Register or the Revenue Roll — (1) Register-1, i.e. Jamabandi Register or the Revenue Roll, shall contain the names of the raiyats, their status, the area of land and the nature of its use and the amount of land-revenue.

(2) Register-I shall be prepared based on the records available from municipal bodies and other sources until the record-of-rights are prepared and finally published in respect of any area.

(3) Where the record-of-rights are already available for any particular ward, bound volumes of the finally published khatian will form Register-I

(4) Each page of Register-I shall bear the signature of the concerned Revenue Officer, with an endorsement that the entries have been compared and corrected.

(5) No alteration or addition shall be made in Register-I except on receipt of a written order from an officer superior in rank to the concerned Revenue Officer.

15. Raiyats' Ledger — (1) Register-II, i.e. Raiyats' Ledger, shall contain the name and address of a raiyat, the area of land and the nature of its use, the amount of land-revenue assessed and any change or alteration under sub-section (2) of section 7A.

(2) A separate page shall be allotted in Register-II for each raiyat.

(3) The reference to the order sanctioning any change or alteration under sub-section (2) of section 7A shall be noted in Register-II and the reasons for alteration of land-revenue shall be noted in column (c) in such Register.

(4) The year to which the entries of the raiyat's account relates shall be written boldly across each page of Register-II and the entries corresponding to that year shall be written below it.

(5) All demands, including demands for arrears of land-revenue shall be written in red ink in the said Register-II and any addition to such demand by way of accrual of interest after its payment shall be entered in black ink.

(6) All payments shall be entered in black ink in Register-II.

(7) The payment of arrears of land revenue shall be credited in Register-II in the respective columns of that Register in respect of the corresponding revenue years,

(8) If any balance amount of land-revenue remains unpaid at the end of the revenue year, such amount shall be entered below the total of payments in black ink in their respective columns of Register-II.

(9) In case of reassessment, the Register-I and Register-II shall be corrected in accordance with such reassessment.

(10) Each entry in the Register-II shall be verified with respect to the corresponding entry of the previous register by the Revenue Officer with an endorsement that the entries have been compared and corrected.

16. Register for collection of land-revenue in respect of municipal ward — Register-III i.e. the Register for collection of land-revenue in respect of a municipal ward shall contain the details of collection of revenue, rent and interest from the raiyats and such details shall also be entered simultaneously in Register II in the manner stated in rule 15.

17. Cash Book — Register-IV, i.e. the Cash Book of the office of the concerned Revenue Officer, shall be maintained in the standard form of the West Bengal Financial Rules, and all receipts and expenditures shall be entered in such Register and the daily accounts shall be closed every day, after verifying the balance of each column and the cash in hand with a certificate to that effect under the signature of such Revenue Officer.

18. Treasury or bank pass book — Register-V i.e. the Treasury or bank pass book, shall be kept in the custody of the concerned Revenue Officer who has been empowered by the Chief Revenue Officer to use it.

19. Register of return — Register-VI i.e. the Register of return shall contain the particulars of the return filed by any raiyat to the Revenue Officer in Form D.

20. Function of Chief Revenue Officer — (1) The Chief Revenue Officer may, for the purpose of collection of revenue and monitoring the progress of such collection, authorize-

- (a) such officers and employees, as he may consider necessary for collection of revenue under the Act;
- (b) such officers who are superior in rank to the officers and employees under clause (a), for the purpose of periodically inspecting the Cash Book with reference to receipts.
- (2) The Chief Revenue Officer may, for the purpose of monitoring the progress of collection and maximizing the collection of land-revenue throughout the revenue year.-
- (a) seek co-operation of the municipal corporations and municipalities.
- (b) organize collection camps or public awareness programmes regarding payment and collection of land-revenue.

Form A

Form for publication of list under rule 4(2)(c) of the
Kolkata Land-revenue (Assessment and Collection) Rules, 2004.

Name of raiyat and his holding number	Assessee number	Total quantum of land held by the raiyat for		Ward number	Total amount of revenue determined	Remarks
		Commercial purpose	Non-commercial/residential purpose			
(1)	(2)	(3a)	(3b)	(4)	(5)	(6)

Form B

[See rule 4(2) (c)]

Form for inviting claims and objections against the demand of land-revenue determined under rule 3 and published under rule 4(2)(c) of the Kolkata Land-revenue (Assessment and Collection) Rules, 2004.

Objection number :

Name of the corporation/ municipality :

Ward number :

Holding/premises/plot number :

Police station :

District :

Name of the raiyat filing claims and objections :

Father's name :

Holding/premises/plot number :

Post Office :

District :

Summary of the claims and objections and detailed particulars of land held by the raiyat.

Date	Signature of raiyat
------------	---------------------

DECLARATION BY THE RAIYAT

I, Shri, do hereby declare that particulars of land held by me are as follows :-

- | | |
|---|-----------------------|
| 1. Area of land used for residential purpose | acre sft. |
| 2. Area of land used for non-commercial purpose | acre sft. |
| 3. Area of land used for commercial purpose | acre sft. |
| 4. Total area of land | acre sft. |

The particulars contained hereinabove are true to the best of my information and belief.

Dated

Signatures of the raiyat

Form C

[See rule 5(1)]

Form of notice of demand of land-revenue under sub-section (2) of section 7, read with sub-section (2) of section 12 of the Kolkata Land-revenue Act, 2003.

To

.....
.....

please take notice that for the revenue year/part of the revenue year the sum of Rs..... (Rupees) only has been determined to be payable by you under Section 7 of the Kolkata Land-Revenue Act, 2003, for your plot of land bearing plot/holding No..... Road/ Street / Lane ward No. for an area of acre sq.ft. in PS of District as land-revenue falls due on 1st day of Baisakh, with arrear. In addition to this, you have to pay a sum of Rs. (Rupees) being interest on arrear of revenue under sub-section (2) section 12 of the Act. As such, in total you have to pay Rs..... (Rupees) only.

2. You are requested to pay the above sum of money within 31st day of Chaitra,

Place :

Date :

Revenue Officer

SET-OUT Table

Form D

[See Separate Word File]

<http://wblroa.in>

SET-OUT Table

Form E

[See Separate Word File]

<http://wblroa.in>

PART-II

Pay-in-slip for deposit of land-revenue (to be paid in cash/cheque/bank draft)

Name of the bank/post office :

Branch /PIN :

Name of the depositor :

Postal address :

To be credited in favour of collector :

Date20

Amount	
Rupees	Paise

Amount (on words)

Signature of the
Authorized officer of bank/
Post office

Signature of the depositor

Denominations :

Notes	Number	Drawn on (for Cheque or Bank Draft only)	Amount	
			Rs.	P.
1000				
500				
100				
50				
20				
10				
5				
2				
1				
coins				
cheque				
bank draft				
Total				

Instructions:

- Land-revenue shall be calculated @ Rs.45/- per 0.01 acre of land for residential/ non-commercial use and @ Rs.200/- per 0.01 acre of land for commercial use.
[1 Katha = 16 Chhitak, 1 Acre = 60 Katha, 0.01 Acre = 0.6 Katha, 1 Katha = 720 sq.ft.]
- This return shall be filed before the concerned Revenue Officer.
- Particulars of land liable for assessment of land-revenue in each revenue year commencing from 1st day of Baikh/1st day of Kartik (for 1410 B.S. only) shall be furnished.
- The return shall be submitted by the raiyat, in triplicate, at the time of making payment on self-assessment in the bank/post office. The original copy should be handed over to the raiyat or his authorized agent by the bank/postal authority after the payment is received. The duplicated copy should be sent to the Revenue Officer in charge of the ward. The triplicate copy should be retained by the bank/post office.
- Particulars must be furnished by the raiyat for each plot.

Form F

[See sub-rule (1) of rule 8]

Form of appeal to the Collector under Sub-section(1) of section 8 of the Kolkata Land revenue Act, 2003.

Before the Collector

Appeal No. of 20

..... Appellant

Vs.

..... Respondent

(1) Revenue Year.	
(2) Date of receipt of the notice of demand relating to assessment under Section 7(2) of the Kolkata Land revenue Act, 2003.	
(3) Date of payment of revenue with particulars of remittance.	
(4) Particulars of land : District – Police Station- Ward No. Plot / Holding No. Road/Street/Lane- Area –	Acre sq.ft.
(5) Address at which the appellant undertakes to receive notices.	
(6) Address to which notices be issued to the Respondent.	
(7) Relief claimed on appeal.	

Grounds of appeal

- (1)
- (2)
- (3)
- (4)

Signature of the appellant
Signature of the authorized agent, if any

DECLARATION

I,

the appellant, do hereby declare that what is stated above is true to the best of my information and belief.

Signature of the appellant

- N.B. (1) The appeal shall be filed in triplicate.
- (2) The Appeal shall be written in English or Bengali and should set forth consciously under distinct heads. The grounds of appeal without any argument or narrative and such grounds should be numbered consecutively.
- (3) The form of appeal shall be signed by -
(a) in the case of an individual, by the individual himself.
(b) in the case of company, by the principal officer.
(c) in the case of firm, by a partner, and
(d) in the case of any other association, by a member of the association.

Form G

[See rule 8]

Form of notice to the appellant under section 8 of the Kolkata Land-revenue Act, 2003.

Before the Collector

Appeal No. of 20

..... Appellant

Vs.

..... Respondent

To

The above named appellant

The appeal before the undersigned against the order of the Revenue Officer under section 7 of the Kolkata Land-revenue Act, 2003, in respect of the plot of land bearing plot/holding No.....Road/Street/Lane Ward No. with an area acre and sq.ft. in P.S. of district stands posted for hearing on at the office of the undersigned.

Please take notice that if you do not appear at a.m./ noon/p.m. on the above date or any other date to which hearing may be adjourned either in person or by authorized agent in support of your appeal, it will be disposed of on merit ex-parte.

Given under my hand and seal.

Collector

Date :

Seal of Collector

Copy of the respondent with two copies of appeal. He is informed that if he does not appear on the above date or any other date to which hearing may be adjourned either in person or by authorized representatives in support of his defence, the appeal will be decided ex-parte

Note – If any person other than the assessee appears before the Collector, he should submit a letter of authority (a duly stamped Vakalatnama or power of attorney, as the case may be).

From H₁ (Coloured white)
[See sub-rule (6) of rule 9]

[BENGALI SET-OUT]
[See Separate Pagemaker File]

<http://wblroa.in>

From H₁ (Coloured white)
[See sub-rule (6) of rule 9]

[BENGALI SET-OUT]

[See Separate Pagemaker File]

<http://wblroa.in>

REGISTER I
TABLE [SET OUT]

[See Separate Word File]

<http://wblroa.in>

REGISTER II
TABLE [SET OUT]

[See Separate Word File]

<http://wblroa.in>

REGISTER III
TABLE [SET OUT]

[See Separate Word File]

<http://wblroa.in>

Register-IV

{Sec rule 17]

Cash Book of

office in the district of

for the year 20

Date	Receipts		Payments		Remarks
	Particulars of receipt	Amount creditable to treasury/ bank	Particulars of payment	Amount remitted to Treasury/Bank	
1	2	3	4	5	6

Total of receipts
Opening balance
Grand total

Total of payment
Closing balance
Grand total

Clerk-in-charge

Revenue Officer

Register-V

[Sec rule 18]

Pass Book

1. Name of the Treasury :
2. Name of the bank with branch :
3. District :

Date	Number of challan/ bank receipt	Amount	Initial signature of Treasury Office/ Branch Manager
1	2	3	4

Register-VI

[See Rule 19]

Form of Register of returns received under Section 7 of the Kolkata Land-revenue Act, 2003.

(1) Serial Number	
(2) Date of receipt	
(3) Name of the raiyat and his address	
(4) Name of the district	
(5) Name of the Police Station	
(6) Particulars of land held within the jurisdiction of Revenue Officer	
(7) Name of the Corporation/Municipality	
(8) Ward Number	
(9) Holding/ Premises/ Plot Number	
(10) Name of the Road/Street/Lane	
(11) Area of land used for residential/ non-commercial purpose Acre sq.ft.
(12) Area of land used for commercial purpose Acre sq.ft.
(13) Land-revenue payable for residential/ non-commercial use on self-assessment.	Rs.
(14) Land-revenue payable for commercial use on self-assessment	Rs.
(15) Remarks	

Revenue Officer

By order of the Governor

Sukumar Das,
Principal Secy. to the Govt. of West Bengal.

Municipalities under Kolkata Metropolitan Development Authority

TABLE [SET-OUT]

[See Separate Word File]

<http://wblroa.in>

**Government of West Bengal
Law Department
Legislative**

NOTIFICATION

No. 480-L — 20th April, 2006. – The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information :-

West Bengal Act XI of 2006
The Kolkata Land-revenue (Amendment) Act, 2006.
[Passed by the West Bengal Legislature]
[Assent of the Governor was first published in the Kolkata Gazette,
Extraordinary, of the 20th April, 2006.]
An Act to amend the Kolkata Land-revenue Act, 2003.

Whereas it is expedient to amend the Kolkata Land-revenue Act, 2003, for the purposes and in the manner hereinafter appearing;

It is hereby enacted in the Fifty-seventh Year of the Republic of India, by the Legislature of West Bengal, as follows :-

Short title and commencement,

1. (1) This Act may be called the Kolkata Land-revenue (Amendment) Act, 2006.

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

Amendment of section 5 of West Ben, Act XV of 2003

2. In sub-section (1) of section 5 of the Kolkata Land-revenue Act, 2003 (hereinafter referred to as the principal Act), after Explanation II, the following Explanation shall be added-

“Explanation III.- For the purpose of determination of land-revenue in respect of any land used for setting up of any mill, factory, workshop or for other commercial purposes, land-revenue for the portion of land which is not directly used for shops, office machine rooms, spaces for stacking and storages and godwons, parking spaces in pucca structures, ovens and kilns of such mill, factory, workshop shall be assessed at such rate as specified for vacant land on non-commercial basis in clause(h).”

Amendment of section 6

3. In section 6 of the principal Act, -

(1) for clause (aa), the following clauses shall be substituted:-

“(aa) land held by any Government sponsored educational institution;

(ab) land held by such non-Government Organization as the State Government may, by notification in the Official Gazette, specify, carrying out charitable purpose by way of making any non-commercial or non-profit earning activity”

(2) after clause (b), the following Explanation shall be added :-

‘Explanation. – For the purpose of this section, the expression “Government sponsored educational institution” means the educational institution which is established under any law of the State of West Bengal, or recognized by the State Government, and is being aided by the State Government’.

By order of the Governor

Shyamal Kanti Chakraborty,
Secy. to the Govt. of West Bengal
Law and Judicial Departments

**Government of West Bengal
Land and Land Reforms Department
Land Reforms Branch
Writers' Buildings, Kolkata-700001**

NOTIFICATION

No.1910-LR./1A-02/06GE(M)

Kolkata, the 14th July, 2006

In exercise of the power conferred by sub-section (2) of section 1 of the Kolkata Land-revenue (Amendment) Act, 2006 (West Ben. Act XI of 2006) (hereinafter referred to as the said Act), the Governor is pleased hereby to appoint the 1st day of Sravana, 1413 B.S. corresponding to the 18th day of July, 2006 as the date with effect from which the said Act shall come into force.

By order of the Governor,

Sukumar Das
Secretary to the Govt. of West Bengal

REGARDING — COVERAGE OF 100% REVENUE AND CESS PAYING RAIYATS IN THE PROCESS OF REVENUE COLLECTION

Action plan as suggested by DLR&S and Jt. LRC., W.B. to ensure 100% coverage of raiyats irrespective of Revenue and Cess paying are as following :-

- (1) To assess R.I.-wise total number of interest - R.I/BL&LRO
irrespective of Revenue and Cess paying raiyats.
- (2) To issue demand notice to all the raiyats under - R.I/BL&LRO
the signature of BL&LRO
- (3) To start big defaulters hearing (traditional - Officers of SDL&LRO/ DL&LRO Offices.
Defaulters) by the officers of SDL&LRO and DL& LRO
office, not by BL&LROs
- (4) To initiate certificate cases against traditional - DL &LRO
defaulters under Public Demand Recovery Act, if
necessary
- (5) To prepare exhaustive list of Commercial units - Rev Inspector
depending upon mode of use by the unit holders
- (6) To use electronic media for campaigning - DL &LRO
throughout the Year to aware and also to inspire
people to pay land revenue.
- (7) To establish co-ordination with Panchayati Raj - DL &LRO
Bodies for their active co-operation to motivate
raiayats
- (8) To issue "Appeal leaflet" duly signed by - DL &LRO
Sabhahhipati, D.M. and DL&LRO to motivate revenue
paying raiyats
- (9) To ensure regular collection of Land-revenue from - BS /R.I.
raiayats by the Bhumi Sahayak, at the village level.

(10) To organize frequent collection camp in potential areas specially on Sundays and Holidays - BL&LRO/RI/BS

(11) To maintain log book by the BS to record their daily performance. - BS /R.I.

T.K. Shome
Director of Land Records and Surveys
and Joint Land Reforms Commissioner, West Bengal
June 2010

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**REGARDING – LIQUIDATION OF PETITION IN CONNECTION WITH
CITIZEN CENTRIC PROGRAMME**

Modalities for framing action plan to liquidate the pending petitions in connection with the Citizen Centric Programme has been communicated to all the DL&LROs vide this office memo No. 54/1838-41/C/10 dt. 01.06.2010.

Modalities as suggested are as follows :-

- (1) Firstly, all the petitions should be segregated Gram Panchayat wise [R.I. level]. - BL&LROs/ R.I
- (2) Secondly, to facilitates analogous hearing wise, segregated petitions be further segregated Mouza – wise and plot wise. - BL&LROs/ R.I
- (3) Concerned R.I. and his associate staff be entrusted to deal with the enquiry process of the cases under their respective jurisdiction under the guidance of Revenue Inspector - Revenue Officer.
- (4) Crash Programme – deploying additional officers and staff, if necessary, on deputation basis may be taken up even on Sundays & Holidays at all level. - BL&LROs/ R.I/BS
- (5) All officers including BL & LROs posted in BL & LRO office should be entrusted with disposal process daily at the rate of 40 petitions per day per officer in addition to other routine work. - Entrusted Officers.
- (6) Daily disposal rate should be higher than the daily filing rate of the petition to reduce the pending figure. - Entrusted Officers.
- (7) One daily Register should be maintained by the BL & LRO reflecting the filing and disposal ratio thereon. - Entrusted Officers. /BL & LRO

T.K. Shome
Director of Land Records and Surveys
And joint Land Reforms Commissioner, West Bengal
June 2010

**Government of West Bengal
Law Department
Legislative**

NOTIFICATION

No. 1414-L. — 5th October, 2010 – The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information :-

West Bengal Act XXVIII of 2010
THE WEST BENGAL LAND REFORMS
(Amendment) Act, 2010.

[Passed by the West Bengal Legislature]
[Assent of the Governor was first published in the Kolkata Gazette,
Extraordinary, of the 5th October, 2010.]
An Act to amend the West Bengal Land Reforms Act, 1955,

Whereas it is expedient to amend the West Bengal Land Reforms Act, 1955, for the purpose and in the manner hereinafter appearing;

It is hereby enacted in the Sixty-first Year of the Republic of India, by the Legislature of West Bengal, as follows :-

Short title and
commencement
,

1. (1) This Act may be called the West Bengal Land Reforms (Amendment) Act, 2010.
(2) Save as otherwise provided in this Act, it shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

* * * *

Amendment of
section 23A

7. In section 23A of the principal Act, to clause (c), the following Explanation shall be added :-

Explanation .- For the purpose of this section, the expression “Government sponsored educational institution” means the educational institution which is established under any law of the State of West Bengal, or recognized by the State Government, and is being aided by the State Government.

* * * *

Validation

9. The amendments made in the principal Act by section 2, section 3 and section 6 shall be deemed to have made with effect from the 7th day of August, 1969 and accordingly anything done or any action taken or purported to have been taken or done under the principal Act on or after the said date and before the commencement of this Act, shall, notwithstanding anything contrary contained in any judgement, decree or order of any court, tribunal or other authority, be deemed to be, and to have always been, for all purposes, as validly and effectively taken or done as if the said amendments had been in force at all material time.

By order of the Governor

K.Y.S. Manhas,
Pr. Secy.-in-Charge to the Govt. of West Bengal,
Law Department

**Government of West Bengal
Land and Land Reforms Department
Land Reform Branch
Writers' Buildings, Kolkata-700001**

No.5779-LR/1A-01/10GE(M).

Kolkata, the 28th October, 2010

NOTIFICATION

In exercise of the power conferred by sub-section (2) of section 1 of the West Bengal Land Reforms (Amendment) Act, 2010 (West Ben. Act XXVIII of 2010) (hereinafter referred to as the said Act), the Governor is pleased hereby to appoint the 1st day of November, 2010, as the date with effect from which the said Act shall come into force.

By order of the Governor,

R. D. Meena
Pr. Secretary to the Govt. of West Bengal

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**Land Reforms Commissioner
&
Principal Secretary
Land and Land Reforms Department
Government of West Bengal
Writers' Buildings, Kolkata- 700001
Telex fax No. 91-33-22143267
Telephone No. 91 33 2214 4022
e-mail : comm.lr@wb.nic.in**

No. LRC/586/11

August 10, 2011

Dear Smt. Rengarajan,

The Hon'ble Chief Minister has observed that though the revenue administration which was the sole source of revenue collection in the State, but revenue collection in the State from mines, minor minerals, brickfields etc. has decreased to an alarming extent. The average collection during the last three years is about 240 crore per annum against the expenditure of about Rs.1000 crore per annum of Land & Land Reforms Department in Plan & Non-Plan Sectors.

Therefore, the Hon'ble Chief Minister has desired that the revenue collection from the concerned sectors as above at least must match the expenditure of Land & Land Reforms Department as noted above and there is a scope for further improvement in the collection manifold, as least five times.

You may consider about forming a special squad to gear up collection at District/ Sub-Division/Block level for proper supervision/monitoring.

I would, therefore, request you to look into the matter personally and hold monthly meeting to ensure increase in revenue collection as described by the Hon'ble Chief Minister with involvement of officers of Land & Land Reforms Department of your district at all level.

Yours Sincerely,

R.D. Meena

Smt. S. Rengarajan, IAS
District Magistrate & Collector
Hooghly

Copy forwarded to the

1-4) SDL & L.R.O. Sadar/ Chandannagar/ Srirampur/ Arambag Hooghly for information and taking necessary action.

5-22) The Block Land & Land Reforms Officer,

Chinsurah-Mogra/ Polba-Dadpur/ Dhaniakhali / Pandua / Balagarh / Tarakeswar / Haripal / Singur/ Chanditala-I/Chanditala-II/Serampore - Uttarpara/ Jangipara/ Arambagh/ Goghat-I Goghat-II/ Khanakul-I-/Khanukul-II/Pursurah, Hooghly for information and taking necessary action..

An action taken report should be sent by 24.8.2011 without fail.

Sd/-Illegible
Additional District Magistrate &
District Land & Land Reforms Officer, Hugli.

————— ● —————

<http://wblroa.in>