

**24. INSTRUCTION ON ASSESSMENT ROLL FOR VESTED LAND  
UNDER WBLR ACT.**

**Government of West Bengal  
Office of the Director of Land Records & Surveys &  
Joint Land Reforms Commissioner, West Bengal.**

CIRCULAR NO. 87/6299/C/88

Dated, Alipur, the 16<sup>th</sup> December, 1988.

**ASSESSMENT OF AMOUNT TO BE PAID UNDER SECTION 14V  
OF THE W.B.L.R. ACT. 1955.**

Rule 14E(1) of W.B.L.R. Rules envisages that the Revenue Officer within whose jurisdiction the vested land or rights and interests in Land or major portion thereof are situated shall prepare an Assessment Roll in Form No. 14.

Provided that Assessment Roll for vested land shall not be prepared till possession of the same has been taken over by the Revenue Officer.

Rule 14E(3)(b) provides that separate Assessment Roll shall be prepared and published for each raiyat or intermediary in a family where there are more than one raiyat or intermediary whose land or rights or interests in land have vested in the State.

As such, Tamilling the order of vesting passed in 14T cases in the R.O.Rs and taking over possession are two essential requirements which should be completed before preparation of Assessment Roll.

In Purulia and Islampur tamilling was done mostly on R.S. Records in pencil as modified records U/S. 47 of the W.B.E.A. Act were not prepared at the material point of time. The work of modification is still under process. Tamilling should be done in L.R. Records with the progress of L.R. Works.

In other parts of W. Bengal it was done either in modified or L.R. Records as it stood on the date of tamilling. It should be ensured that all the disposed of cases u/s. 14T are tamilled in L.R. Records if not already done.

Regarding taking over possession, it may be ensured that order sheet and writ of possession are invariably kept with case records wherefrom it can be satisfactorily proved the date of taking over possession. Where however, no separate order-sheet was maintained for taking over possession, the fact of taking over possession should invariably be mentioned in the order sheet of respective 14T cases and the writ of possession should also be kept with such case records. This is very vital both for preparation and payment of interest as in provision to rule 14E(1) and sub-rule 3(n) of L.R. Rules respectively.

In case of land vested by the S.L.R.O. and possession taken over by the J.L.R.O. or in case of land vested by the Settlement Wing and possession taken over by the J.L.R.O. prior to receipt of the instruction of the Board that possession of land vested under section 14T will be taken over by the Settlement Wing, schedule of vested land should be sent for each 14T cases separately to the J.L.R.O. concerned in duplicate keeping sufficient space with request to return one copy stating the case no., date of taking over possession and Court Case No. with year and name of the Court if there be any, under this seal and signature against the plots concerned in the blank space and that should be carefully preserved with the respective 14T case records.

Vested land for which raiyati Khatians were opened in accordance with the provision of Section 14S(2) & 14S(3), though will not feature in Collector's khatian those lands must feature in the Assessment Roll for the purpose of determination of amount payable u/s. 14V of the L.R. Act.

This should be carefully scrutinised.

Where lands have been vested of more than one raiyat in a family the vested land should be segregated for each such raiyat and entered in both Raiyat/Intermediary register and General Register which should immediately be opened in the enclosed proforma.

In all cases, the Intermediary/Raiyat register should be prepared 14T case wise and not otherwise.

Settlement Officers should select the R.O. by his name and official designation and fix up their territorial jurisdiction for preparation and publication of Assessment Roll as prescribed in rule 14E(3)(i) and 14E(1) respectively with a copy to the Directorate.

The selected Officers will take up the preliminary works as details above immediately.

The work should be taken up in Purulia and Islampur only after work of preparation of C.A. Rolls under E.A. Act achieves substantial progress.

K. S. Rajendrakumar.  
Director of Land Records & Surveys and  
Joint Land Reforms Commissioner,  
West Bengal.

Memo No. 87/6300-307/C/88

dated, Alipur, the 16<sup>th</sup> December, 1988.

Copy forwarded to the :-

- 1) The Settlement Officer, ..... for information and necessary action.  
This may be circulated among all the Camp and Offices of his operation.  
Extra copies are enclosed for convenience.

K. S. Rajendrakumar.  
Director of Land Records & Surveys and  
Joint Land Reforms Commissioner,  
West Bengal.

Memo No. 87/6308-309/C/88

dated, Alipur the 16<sup>th</sup> December, 1988.

Copy forwarded for favour of information to :

- 1) The Land Reforms Commissioner, West Bengal.
- 2) The Secretary, Board of Revenue, West Bengal.

K. S. Rajendrakumar.  
Director of Land Records & Surveys and  
Joint Land Reforms Commissioner,  
West Bengal.

**RAIYAT / INTERMEDIARY REGISTER OF ASSESSMENT ROLLS UNDER W.B.L.R. ACT. 1955**

Sl. No.	Assessment Roll No.	Name of Raiyat with Father's /Husband's Name	14T Case No. with year	Particulars of Vested Khas Land					Particulars of Tenanted Land Vested.				Remarks
				Mouza-P.S.-Dist.-	Khatian No.	Plot No.	Area vested	Date of taking over possession.	Mouza-P.S.-Dist.-	Khatian No.	Plot No.	Tenanted area vested	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.

Instructions :-

1. Assessment Roll No. in Raiyat/Intermediary Register and General Register will be the same. As soon as this Register is filled up, the General Register should also be simultaneously filled up. In that case publication of any roll irrespective of Serial No. will pose no problem.
2. The name of all the raiyats in a family having vested lands should be written serially one after another without any break.

**GENERAL REGISTER OF ASSESSMENT ROLL UNDER THE W.B.L.R. ACT 1955.**

Sl. No.	Assessment Roll No.	Name & Address of the Raiyat/ Intermediary with father's / husband's name	Amount for the vested lands.								
			District	Police Station	Mouza with J.L.No.	Khatian No.	Plot No.	Total area of the plot.	Area out of Col.9 that has vested.	Amount payable where revenue of the plot has been assessed.	Amount payable where revenue has not been assessed.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.

Total of Col. 11 & 12.	Date of taking over possession.	Amount for Tenanted Lands									
		District	Police Station	Mouza with J.L.No.	Khatian No.	Plot No.	Total area of the plot.	Area out of Col. 20 that has been tenanted.	Amount payable where revenue has been assessed.	Amount payable where revenue has not been assessed.	Total of Col. 22 & Col. 23.
13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.

Total amount payable both on Khas & Tenanted Lands vested. (Col. 13 & 24)	Date of D.P.	Date of F.P.	Date of despatch with Challan No.	Remarks.
25.	26.	27.	28.	29.



## CIRCULAR

### Preparation of Assessment Roll under W.B.L.R. Act

Assessment Roll for the lands vested under W.B.L.R. Act shall be prepared and published by the Revenue Officer in accordance with the provisions as laid down in Rule 14 and its sub-rules 1 to 4 of W.B.L.R. Rules. The Director of Land Records & Surveys and Jt. Land Reforms Commissioner has already issued a detailed guidelines in this regard in his memo No. 87/6300-307/C/88 dated 16.12.88 which communicated to all B.L.& L.R.Os under this office memo. No. 70/15087-146/P/89 dated 10.5.90. It is expected that all officers at the Block level have already gone through the instructions issued thereunder and started the work for preparation of Assessment Roll.

Sec. 14V of W.B.L.R. Act provides that the State Govt. shall pay in the prescribed manner for the vesting of any land in the State under the provisions of this Act, after possession of such land is taken under Sub-Section (3) of Sec. 14T, to the person or persons having any interest therein an amount equal to fifteen times the land revenue or its equivalent assessed for such land; or where such land revenue or its equivalent has not been assessed or is not required to be assessed, an amount calculated at the rate of Rs.135.00 for an area of 0.4047 hectare.

#### **1. Methodology for preparation and publication of Assessment Roll.**

- (a) The Revenue Officer under whose jurisdiction any land or rights and interests in a land have vested in the State under the Act shall prepare an Assessment Roll in Form No.14 in respect of the raiyat or intermediary as the case may be.
- (b) In case where the lands of a raiyat or intermediary have vested in the State in more than one jurisdiction within the District or such lands have vested in the State in more than two districts the Revenue Officer of the Block in whose jurisdiction the major portion of such vested lands are situated, shall prepare and publish the Assessment Roll.
- (c) The Revenue Officer shall not prepare and publish Assessment Roll for lands vested in the State in respect of any raiyat/intermediary till the possession of such vested land has been taken over.
- (d) A separate Assessment Roll shall be prepared and published in respect of each raiyat and intermediary in a family where there are more than one raiyat or intermediary or both in the family whose khas land or rights and interests in land have vested in the State.
- (e) The Assessment Roll should be prepared in quadruplicate copies in a single impression by using carbon paper and ball pen. When an Assessment Roll has been prepared, the Revenue Officer shall publish the same in draft in a manner similar to that provided in clause (g) of Sub-Rule (3) of Rule 14E of W.B.L.R. Rules and shall also send the duplicate copy of Assessment Roll along with a notice in **Form No.15** to the raiyat or intermediary, as the case may be, at his last known address. Original copy of Assessment Roll should be tagged with the individual case record of the raiyat or intermediary. The 3<sup>rd</sup> copy of Assessment Roll shall be sent along with a copy of F.P. notice in **Form No.17** to the raiyat or intermediary. The fourth copy of Assessment Roll should be preserved as an office copy of the same.
- (f) For each Assessment Roll an order sheet in the prescribed form should be maintained and be treated as case record of Assessment Roll. For maintaining the order sheet, a specimen copy of prescribed order sheet is enclosed. The D.P.& F.P. notices should duly be affirmed by the Revenue Officer to show that the notices were properly sent to the raiyat/intermediary as per enclosed specimen copy of affidavit.

- (g) The raiyat or the intermediary may file an objection in **Form No.16** before the Revenue Officer within **thirty days** from the date of draft publication of the Assessment Roll in respect of any entry therein or any omission therefrom relating to his rights and interests in land that have vested in the State.
- (h) All objections filed against any entry and/or omission in respect of any Assessment Roll should be disposed of by the Revenue Officer. In deciding the objection case the order of the Revenue Officer shall contain a concise statement of the fact of the case, (i) the points for determination, (ii) the decision thereon and (iii) the reasons for such decision.
- (i) An appeal may be preferred by a raiyat or an intermediary, as the case may be, against the order of the Revenue Officer before the Collector U/S. 54 of W.B.L.R. Act within sixty days from the date of the order of the Revenue Officer.
- (j) Where no objection has been filed under clause (c) of sub-Rule (3) of Rule 14E or where all such objections have been disposed of but no appeal has been filed under clause (e) of sub-rule (3) of Rule 14E, the Revenue Officer shall make such alterations, if any, in the Assessment Roll as may be necessary to give effect to any order passed on objection or on appeal, as the case may be; and shall cause the Assessment Roll to be finally published under Clause (f) of sub-Rule (3) of Rule 14E. The Revenue Officer shall not cause an Assessment Roll to be finally published till the appeal, if any, filed under clause (e) is disposed of.
- (k) Assessment Roll prepared under clause (a) of sub-rule (a) of Rule 14E shall be finally published under clause (f) of Sub-rule (3) of Rule 14E by the Revenue Officer by placing it for public inspection free of charge during a period of not less than one month at such convenient place as he may determine, and cause a public notice to be given to that effect stating the place where it will be open to public inspection and the period during which it will be open to such inspection. A copy of the Finally published Assessment Roll together with a notice in Form No.17 shall also be sent to the raiyat or the intermediary as the case may be.
- (l) The Revenue Officer shall make a certificate stating the fact of such publication and the date thereof and shall date and subscribe the same with his name and official designation.
- m) After an Assessment Roll is finally published it shall be sent to the Collector for payment.

**2. Some salient points to be noted.**

- (i) It should be remembered that under the W.B.E.A. Act C.A. Rolls were prepared on the basis of R.O.Rs finally published under Chapter V and the same were published in the prescribed manner. But under the W.B.L.R. Act there is no compulsion to prepare Assessment Roll on the basis of finally published R.O.Rs. Strictly speaking, order of vesting passed in 14T cases followed by taking over possession is sufficient to conclude that the lands are vested in the state – no matter R.O.Rs are corrected or not.
- (ii) It is also not a matter of concern if the R.O.Rs are finally published or not even in cases where orders of vesting are tamilled in R.O.Rs.
- (iii) Again under the W.B.E.A Act, date of vesting was fixed, but under the W.B.L.R. Act vesting of land being a continuous process, there may be several date of vesting. Under the W.B.E.A. Act one roll for each intermediary for all his estates and interest in the State were taken together for Assessment of compensation. But under the W.B.L.R. Act even though more than one Assessment Roll is published; the interest of the State will not be affected if the different schedules of land are included in each roll. Whatever may be the legal interpretation of Sec. 14V, in settlement, we are not in favour of preparation of Assessment Roll until the order of vesting is tamilled in the concerned R.O.Rs. We may not wait for the finally publication of R.O.Rs in each and every case but correction of R.O.Rs is a

must. So it should be ensured that all the disposed of cases U/S. 14T are tamilled in L.R. records if not already done.

As such, tamilling the order of vesting passed in 14T cases in the R.O.Rs and taking over possession are two essential requirements which should be completed before preparation of Assessment Roll.

- (iv) Regarding taking over possession, it may also be ensured that order-sheet and writ of possession are invariably kept with case records where-from it can be satisfactory proved the date of taking over possession. Where however, no separate order-sheet was maintained for taking over possession, the fact of taking over possession and the date of taking over possession should invariably be mentioned in the order-sheet of respective 14T cases and the writ of possession should also be kept with such case records. This is very vital both for preparation and payment of interest as in provision to rule 14E(1) and sub-rule 3(n) of L.R. Rules respectively.
- (v) Vested land for which raiyati khatians were opened in accordance with the provision of Section 14S(2) & 14S(3), though will not feature in Collector's khatian those lands must feature in the Assessment Roll of a raiyat or intermediary whose lands were vested in a proceeding U/S. 14T for the purpose of determination of amount payable U/S. 14V of the L.R. Act.  
This should be carefully scrutinized.
- (vi) Where lands have been vested of more than one raiyat in a family the vested land should be segregated for each such raiyat & be shown in the apportionment statement in the manner as prescribed; a specimen pro-forma is enclosed and entered in both Raiyat/Intermediary register and General Register which should immediately be opened in the prescribed proformas already supplied. In all cases, the Intermediary/Raiyat register should be prepared 14T casewise and not otherwise.

D.Sen.  
District Land & Land Reforms Officer,  
South 24-Parganas, Alipore.

Memo No. 70/34869-906/P/89

dated 14.11.90

Copy forwarded to:

- 1) Director of Land Records & Surveys and Jt. L.R.C, West Bengal for information.
- 2) The Block Land & Land Reforms Officer ..... together with ..... extra copies for distribution to all Revenue Officers attached to the Block for information and necessary action. The selected Revenue Officers will take up the preliminary works for preparation of Assessment Roll as detailed above immediately.
- 3) S.D.L. & L.R.O., Sadar / Diamond Harbour for information and necessary action.
- 4) Dy. D.L. & L.R.O., 'Survey Building. / N.T.B. for information.
- 5) Hqrs. R.O.
- 6) Guard File.

D. Sen  
District Land & Land Revenue Officer,  
South 24-Parganas, Alipore.

ASSESSMENT ROLL NO.  
Name of Block Land & Land Reforms Office :

District :

(Specimen Copy)

**ORDER SHEET**

(Rule 129 of the Records Manual 1917)

Order, Sheet, dated from ..... to .....  
District ..... No. .... of 19.....

Nature of the case : Preparation & Publication of Assessment Roll under Sec. 14V of W.B.L.R. Act read with Rule 14E of W.B.L.R. Rules.

<b>Serial Number and date of order</b>	<b>Order and Signature of Officer</b>	<b>Note of action taken on order</b>
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1. Whereas it appears from the 14T proceedings, being Case No. .... disposed of by the Revenue Officer that the lands or rights and interests in tenanted land of the raiyat/intermediary, Shri ..... S/o. .... W/o. ...., D/o ..... of village ..... P.S. .... Dist : ..... have vested in the State U/s 14S as described herein below and possession of such lands have also taken under Sub-sec. (3) of Section 14SS of W.B.L.R. Act.

P.S.	Dist..	Mouza & J.L.No	Quantum of lands vested
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Now therefore, Assessment Roll for the aforesaid raiyat/intermediary be prepared.

Revenue Officer.

2. The Assessment Roll has been duly prepared in accordance with the provisions as laid down sub-Rule (1) of Rule 14E. Issue a public notice under Rule 14E(3)(a) or 14E(3)(b) of W.B.L.R. Rules stating that the Assessment Roll will, remain at ..... Block Land & Land Reforms Office for Public inspection free of charge for a period of thirty days from ..... to ..... The last date for filing objection U/R 14E(3)(c) of W.B.L.R Rules is ..... Also issue notice to raiyat / intermediary concerned together with a copy of Assessment Roll asking him/her to file any objection he /she may have against any entry and/or any omission relating to his/her rights and interests in land within the specified period.

Revenue Officer.



3. Public Notice served and Service return filed with records (vide case No. ....)  
Notice to the raiyat / intermediary duly served/by post under certificate of posting and return filed with records.

Revenue Officer.

4. The period of publication U/R 14(E)(3)(a) or U/R 14E(3)(b) framed under the W.B. L.R. Act is over. No objection filed. Place the Assessment Roll for final publication U/R 14E(3)(f) and issue a public notice under the said rule stating that the Assessment Roll will remain open for public inspection free of charge for a month from ..... to ..... at ..... Block Land & Land Reforms Office. Also issues notice to the raiyat / intermediary concerned together with a copy of Finally published Assessment Roll.

Revenue Officer.

OR

4. The Period of publication U/R 14E(3)(a) or U/R 14E(3)(b) framed under the W.B.L.R. Act is over. Raiyat / intermediary has filed objection U/R 14E(3)(c) duly disposed of and the orders passed therein are tamilled in the Assessment Roll.

Await for the period of filing of Appeal i.e. sixty days from the date of order passed in objection case.

Revenue Officer.

- 4A. The period of filing appeal U/s. 54 of W.B.L.R.Act read with rule 14E(3)(e) is over. No appeal has been filed. Now place the Assessment Roll for final Publication U/R 14E(3)(f) and issue a Public notice under the said rule stating that the Assessment Roll will remain open for public inspection free of charge for a month from ..... to ..... at ..... Block Land & Land Reforms Office. Also issue a notice to the Raiyat / intermediary together with a copy of finally published Assessment Roll.

Revenue Officer.

Or

- 4A. The period of filing appeal U/s. 54 of W.B.L.R. Act read with rule 14E(3)(e) is over. An Appeal U/s. 54 has been filed before the Collector against the order passed U/R 14E(3)(c ) and has since been disposed of, and the orders passed therein by the Appellate Authority has duly been tamilled in the Assessment Roll.

Now place the Assessment Roll for final publication U/R 14E(3)(f) and issue a Public notice under the said rule stating that the

Assessment Roll will remain open for Public inspection free of charge for a month from ..... to ..... at ..... Block Land & Land Reforms Office. Also issue a notice to the raiyat/intermediary together with a copy of finally published Assessment Roll.

Revenue Officer.

5. Public Notice served and Service return filed with records (Vide Case No. ....)

Revenue Officer.

6. A certificate of final publication is affixed to the Assessment Roll in accordance with Rule 14E(3)(g).

The period of final publication under the aforesaid rule has since been expired, now send the case record to the Collector for payment after keeping a note in the G.R. as to the dispatch of Assessment Roll to the Collector.

Revenue Officer.

(Specimen Copy)

**A F F I D A V I T**

The notice to the raiyat / intermediary alongwith the copy of the Assessment Roll No. .... was sent by post under certificate of positing on ..... vide Sl.No. .... of the Process Register.

Dealing Assistant

Block Land & Land Reforms Officer

Solemnly affirmed before me on this ..... day of ..... 199

Seal

Revenue Officer.

(Specimen Proforma)

**Apportionment Statement of Lands vested in the State under  
W.B.L.R.Act in proceedings U/s. 14T**

**Name of Block :**  
**Name of Sub-Division :**  
**District :**

Sl. No.	14T Case No.	Total lands shown as vested in the State for which assessment Rolls are prepared	Assessment Roll No.	Name of Raiyat/ intermediary whose assessment roll is prepared	Raiyat / intermediary's share of land vested in the State out of Col.3	Amount Assessed to	Remarks.
1.	2.	3.	4.	5.	6.	7.	8.

— ● —

**Copy of memo. No. 2788(18) F.P. 33/88 dated 5/29<sup>th</sup> April, 1991 from the Special Secretary, Board of Revenue, West Bengal, to the District Land & Land Reforms Officers, .....**

**Sub : Payment of compensation under the Land Reforms Act.**

The undersigned is directed to state that before amendment of section 14V of the W.B.L.R. Act. there was a ban on preparing C.A. Roll (as it was then in law) in respect of lands vested under the Land Reforms Act. Now under the amended law, an assessment roll and not a C.A. Roll has to be prepared. So the ban imposed by the Board has become inoperative.

Necessary instructions may please be issued to all concerned for preparation of Assessment Roll in respect of lands vested under the W.B.L.R. Act.

Memo No. 70/13515-549/P/89

dated 15.5.91

Copy forwarded to :

- 1) Sub-Divisional Land & Land Reforms Officer, Sadar/Diamond Harbour for information and necessary action.
- 2) The Block Land & Land Reforms Officer ..... for information and necessary action.
- 3) Deputy D.L.& L.R.O., Survey Building/N.T.B. Hqrs. for information.
- 4) Guard File (L.R. Compensation).

This has reference to this office memo No. 70/34869-906/P/89 dated 14.11.90.

D.K. Gupta  
for District Land & Land Reforms Officer,  
South 24-Parganas, Alipore.

●  
**GOVERNMENT OF WEST BENGAL**  
**OFFICE OF THE BOARD OF REVENUE, WEST BENGAL**  
**SECTION-AI : BRANCH-GE**

No. 1307(17)-GE  
364/91

Dated, Calcutta, the 13<sup>th</sup>/24<sup>th</sup> Feb., 1992

**To**  
**The District Land & Land Reforms Officer,**  
.....

**Sub : Instruction on Assessment of the amount to be u/s 14V of the W.B.L.R. Act.**

In continuation of this office Memo No. 945(17)-GE dt. 04.02.1992 the undersigned is directed to send herewith an instruction on "Assessment of the amount to be paid u/s 14V of the W.B.L.R. Act, 1955."

2. The instructions come into force with immediate effect and should be followed by all the field Officers concerned.

A. K. Chakraborti  
Special Officer & (ex-officio)  
Secretary  
Board of Revenue, West Bengal.

## Assessment of the amount to be paid u/s 14V of the W.B.L.R. Act, 1955.

- Legal Provision** 144. (i) S. 14V of the WBLR Act provides that the State Govt. shall pay in the prescribed manner, for vesting of any land in the State under the provisions of this Act to the person or persons having any interest therein an amount equal to 15(fifteen) times of the land revenue or its equivalent assessed for such land or where such land revenue or its equivalent has not been assessed or is not required to be assessed, an amount calculated at the rate of Rs.135/- for an area of 0.4047 hectares. The procedure to be adopted in preparation of Assessment Rolls has been provided in rule 14E of the West Bengal Land Reforms Rules, 1965.
- (ii) Rule 14E(1) of the West Bengal Land Reforms Rules 1965 (hereinafter described in this chapter as said Rules) envisages that the Revenue Officer as may be selected by the Settlement Officer within whose jurisdiction the vested Land or rights and interests in land or major portion thereof are situated shall prepare an Assessment Roll in Form No. 14 appended to the said Rules.
- (iii) Rule 14E (3)(b) provides that a separate Assessment Roll shall be prepared and published for each raiyat or intermediary in a family where there are more than one raiyat or intermediary in the family whose lands or rights or interests in land have vested in the State.
- Register** 145. Where lands of more than one raiyat in a family have vested, the vested land which was owned by each such raiyat should be entered in a Register Raiyatwise.
- Revenue Officers who will prepare and publish Assessment Rolls.** 146. (i) The Settlement Officer shall select one Revenue Officer in each Block for preparation and publication of Assessment Rolls.
- (ii) Where the lands of a raiyat or intermediary have vested in the State within jurisdiction of more than one Revenue Officer, the Revenue Officer in whose jurisdiction the major portion of such vested lands are situated, shall prepare and publish the Assessment Roll.
- A separate Roll for each raiyat of a family.** 147. A separate Assessment Roll shall be prepared and published in respect of each raiyat and intermediary in a family where there are more than one raiyat or intermediary or both in the family whose khas land or rights and interests in land have vested in the State.
- Draft Publication** 148. (i) An Assessment Roll should be prepared in Form 14 of said Rules in triplicate by using carbon paper and ball pen. When an Assessment Roll has been prepared, the Revenue Officer shall publish the same in draft in the manner provided in clause(g) of sub-rule (3) of Rule 14E of the said Rules and shall also send the duplicate copy of Assessment Roll alongwith a notice in Form No.15 appended to said Rules to the raiyat or intermediary, as the case may be, at his last known address. Original copy of Assessment Roll should be tagged with the individual case record of the raiyat or intermediary. The third copy of Assessment Roll should be preserved as an office copy of the same.
- (ii) For preparation of Assessment Roll in respect of each raiyat/intermediary, a separate proceeding should be started and case record maintained.
- (iii) The raiyat or the intermediary may file an objection in form No.16 appended to the said Rules before the Revenue Officer within thirty days from the date of draft publication of the Assessment Roll in respect of any entry therein or any omission therefrom relating to his rights and interests in land that have vested in the State.

- Objections and disposal thereof.** 149. All objections filed against any entry and/or any omission in respect of any Assessment Roll should be disposed of by the Revenue Officer. In deciding the objection, the order of the Revenue Officer shall contain a concise statement of the fact of the case, (i) the points for determination, (ii) the reasons for the decision, and (iii) the decision.
- Appeal.** 150. An appeal may be preferred by a raiyat or an intermediary, as the case may be, against the order of the Revenue Officer before the Collector u/s. 54 of West Bengal Land Reforms Act within sixty days from the date of the order of the Revenue Officer.
- Final Publication** 151. (i) Where no objection has been filed or where objections have been filed and disposed of, or where an appeal has been filed and disposed of, the Revenue Officer shall make such alteration in the Assessment Roll as may be necessary to give effect to any order passed on the objection or on the appeal and cause the Assessment Roll so altered to be finally published.
- (ii) An Assessment Roll shall be finally published by placing it for public inspection free of charge during the period of not less than one month at the Office of the Revenue Officer by giving a public notice to that effect. The Revenue Officer shall certify the fact of such final publication and the date thereof and shall date and subscribe the same with his name and official designation.
- (iii) A Notice in Form No.17 appended to the said Rules shall be sent to the raiyat or intermediary as the case may be intimating the fact of such final publication of Assessment Roll. The final publication of Assessment Roll shall be a conclusive proof that the said Assessment Roll has been duly made.
- Correction** 152. Any time before payment of the amount a Revenue Officer may, on application or on his own motion, or to give effect to an order passed on appeal, revise an entry in the Assessment Roll, under his seal and signature.
- Excess payment** 153. If in any case it is found that the amount paid to a raiyat or intermediary is in excess of what is payable to him under the provisions of the W.B.L.R. Act, the excess amount so paid a may be recovered from the raiyat or the intermediary as a public demand.
- Reconstruction of Assessment Roll.** 154. (i) If in a case an Assessment Roll finally published is lost or destroyed or damaged beyond repair and there are materials on the basis of which such Assessment Roll can be reconstructed, the Revenue Officer shall, on the basis of such materials, construct a draft Assessment Roll and shall give the person or persons interested in such Assessment Roll an opportunity to file objection, if any, and shall, after giving the person or persons who may file objections an opportunity of being heard and after considering such objections and other documents as may be filed by such person or persons, make the draft Assessment Roll final and give a certificate on the body of such Roll that it has been reconstructed. The Assessment Roll so finally reconstructed and certified shall be treated as the Assessment Roll published under clause (g) of rule 14E(3) of the said Rules.
- (ii) The Revenue Officer shall certify the fact of such publication and shall date and subscribe the same with his name and official designation.
155. After an Assessment Roll is finally published it shall be sent to the Collector for payment.

**Information regarding publication of Assessment Roll including lands situated in other blocks and districts.**

**156.** (i) When a Revenue Officer publishes in draft an Assessment Roll with respect to a raiyat covering lands situated in a Block other than the Block in which he is posted, he shall inform the Block Land and Land Reforms Officer concerned of the draft publication of the Assessment Roll stating the particulars of lands situated in the Block included in the said Assessment Roll.

(ii) Similarly, when lands situated in another district are included in an Assessment Roll, the Revenue Officer shall inform the District Land and Land Reforms Officer of the other district accordingly and the said District Land and Land Reforms Officer shall communicate such information to the respective Block Land and Land Reforms Officer.

(iii) When information is received by a Block Land and Land Reforms Officer as mentioned at sub rule (i) and (ii) above, he shall cause the following note to be kept in the record-of-right against the plots in respect of which Assessment Roll has been prepared by a Revenue Officer outside his jurisdiction :

“A.R. No. .... published by the Revenue Officer .....

(Signature)  
Revenue Officer”

Such Block Land and Land Reforms Officer shall also immediately inform the Revenue Officer who has prepared the Assessment Roll if any Assessment Roll has already been prepared and published from his (the former's) Office including the subject lands. The Revenue Officer who has draft published an Assessment Roll including lands situated within the jurisdiction of other Blocks, shall not finally publish the same till information in regard to non-publication of Assessment Rolls in respect of the said lands are received from the other Blocks or Districts as the case may be.

(iv) In every Block Land and Land Reforms Officer's Office, a register shall be maintained to record informations as mentioned in sub-rule(i), (ii) and (iii) above.

**Lands included in an Assessment Roll shall be entered in Collector's Khatian.**

**157.** (i) Before final publication of an Assessment Roll, the Revenue Officer shall ensure that lands included in it have been entered in the Collector's Khatian transferring the same from Raiyat's Khatian.

(ii) The Block Land and Land Reforms Officer who receives information that land in a village situated within his jurisdiction has been included in an Assessment Roll published by a Revenue Officer of another Block, shall ensure that such lands are recorded in the Collector's Khatians.

**The Director of Land Records & Surveys to prescribe registeres**

**158.** The Director of Land Records and Surveys, West Bengal may, with prior approval of the Board of Revenue, prescribe registers to be maintained in connection with preparation and publication of Assessment Rolls.

**The Director of Land Records and Surveys may issue instruction.**

**159.** The Director of Land Records and Surveys may issue such instructions in connection with preparation and publication of Assessment Rolls as are not inconsistent with any provision of the West Bengal Land Reforms Act, West Bengal Land Reforms Rules and this Manual.

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