

27. INSTRUCTION ON LAND REVENUE AND CESSES

Government of West Bengal
Office of the Board of Revenue, West Bengal
Section-A II : Branch-C&S

Memo no.1048-C&S.

Dated, the 6th February, 1992.

To
The Director of Land Records and Surveys,
West Bengal.

Sub : Determination of revenue and incorporation thereof in the record of rights.

After coming into force of the West Bengal Land Holding Revenue Act, 1979, recording of revenue in the records-of-right in course of settlement operation was discontinued pending determination of land holding Revenue under the above Act. But determination of land holding revenue has been and is being delayed due to various difficulties including litigation. Under the circumstances, the Board of Revenue has decided that the following principles should be followed in determining revenue and incorporation of the same in the record-of-rights.

1. (i) In case of revenue paying holdings such rent as was determined under Sections 42, 52 etc. of the West Bengal Estates Acquisition Act, 1953 should be recorded as the revenue payable under the provisions of the West Bengal Land Reforms Act, 1955.

(ii) Where such revenue cannot be traced back and identified due to changes in the record-of-rights during revision under the West Bengal Land Reforms Act, revenue for such land should be calculated on the basis of average revenue/rent payable for lands of similar descriptions in the mouza.

(iii) Revenue so determined in respect of irrigated lands should be increased by one and a half time.

2. In a case where the lands are comprised in revenue free (Niskar) holdings, principles as in 1 (ii) above should be followed subject to increase of revenue by one and a half times in respect of irrigated lands, if any, comprised in such holding.

3. Holdings upto 4 acres in irrigated area and 6 acres in non-irrigated area will continue to be exempted from payment of revenue. Notional revenue in such cases should, however, be determined and recorded for assessment and collection of different kinds of cesses.

4. Revenue should be assessed according to the principles mentioned above by opening mouza-wise miscellaneous proceedings. It is not necessary to invoke any provisions of law for the purpose.

5. After revenue has been assessed it should be incorporated in the record-of-rights in the stage available under the appropriate Section of the West Bengal Land Reforms Act. Where the record-of-rights has been finally published incorporation should be made under Section 50 *ibid*. It will be enough if mouza-wise proceedings are opened for the purpose.

6. (i) It should be ensured that revenue determined features in all the Khatians before copies of record-of-rights are prepared and sent to the Revenue Inspector.

(ii) Where such copies have already been prepared and dispatched to the Revenue Inspector revenue subsequently determined and recorded in the original record-of-rights should be reflected in the copies.

7. He is requested to issue detailed instructions within the framework of the principles indicated above so that determination and recording of revenue in the record-of-rights is taken up in all the districts with a time bound programme.

K.P. Sandilya
Special Secretary

**Director of Land Records & Surveys And
Joint Land Reforms Commissioner,
West Bengal.**

CIRCULAR

**Sub : Determination of revenue and incorporation thereof in the
Record-of-Rights.**

In terms of para 7 of BOR's memo. No.1048-C&S dt.6.2.92, on the above subject, the following detailed instructions are issued in connection with determination and recording of revenue in the R-O-Rs :-

- (i) In cases where revenue has already been recorded

There are cases where revenue has already been recorded in the R-O-Rs before recording of revenue in the R-O-Rs has been discontinued.

Such khatians containing revenue have already been attested and subsequent stages have also been completed. In such cases, there is no need to change the revenue recorded which should be treated as final.

- (2) In cases where revenue has not been recorded

- (a) Where revenue can be traced back and identified.

There may be cases in which the revenue can be traced back and identified and no changes had taken place in the holding since the relevant khatian was finally published under the WBEA Act. In such cases, the revenue/rent recorded in the R.S. khatian should be recorded as revenue in the L.R. Khatian.

- (b) Where revenue cannot be traced back and identified.

These will principally be the cases where prorata distribution of revenue has become difficult due to preparation of OMO Khatians. In such cases, as envisaged in para 1(ii) of BD's memo revenue will have to be calculated on the basis of average revenue/rent payable for land of similar description in the mouza for incorporation in the R-O-Rs of that mouza.

There will be no necessity to work out the mouzawar average revenue/rent of each classification of land as such average had already been worked out for implementation of the provision U/s. 42 or 52 of the WBEA Act, 1953. These mouzawar average rates of rent/revenue for different classes of land were maintained in the erstwhile 'B' or 'C' camps and have, with the introduction of Integrated Set-up, been shifted to the BLLRO's offices. These rates which will be necessary for calculation of Khatianwar revenue may be located.

In cases, however, where the average rate of rent/revenue of different classifications of land pertaining to the mouza cannot be traced out in spite of utmost efforts, the average rate of rent/revenue of lands of the adjoining mouza may be adopted for calculation of khatianwar revenue of lands of the mouza. Rates of rent/revenue of adjoining mouza may be adopted only after permission for doing so has been obtained, in writing, from the SDLLRO who will accord such permission only after being fully satisfied that the rates pertaining to a mouza have not been available despite the best of efforts.

A fresh rent schedule should be prepared on the basis of the rent/revenue determined U/s. 42 or 52 of the WBEA Act. The schedule which may be prepared in the proforma attached (Appendix-I), should be duly authenticated by the BLLRO.

If the average rates of rent/revenue of lands of adjoining mouza are not available, the average rate of rent/revenue of a particular class of land of the mouza may be worked out on the basis of at least 10 R.S. khatians of the mouza in which only that particular class of land had been recorded. This course may be adopted only after permission has been obtained in writing from the SDLLRO.

If the number of R.S. Khatians of the mouza with the recording of only a particular class of land falls short of 10, the shortfall may be made good by inclusion of

R.S. Khatians comprising that particular class of land of the adjoining mouza so that the average rent/revenue can be worked out on the basis of at least 10 Khatians of same classification of land. In cases where average rent/revenue of mouza has to be worked out afresh on the basis of 10 khatians a schedule of rate of rent/revenue should be prepared for the said moza in the proforma attached (Appendix-II).

If the average rates of rent/revenue determined U/s.42/52 of the WBEA Act are not available or average rates of rent/revenue of different classification of land cannot be calculated due to non-availability of 10 khatians of the mouza or of the adjoining mouza revenue may be with the permission of the SDLLRO be recorded in the R.O.Rs @Rs.9.00 per acre irrespective of the classification of land.

As soon as the above work is completed the revenue payable for all the lands comprised in each khatian should be worked out and recorded in the R.O.Rs. Thereafter a mouzawar proceeding may be drawn up for each mouza in which revenue has not been recorded in the R.O.Rs earlier. Model order-sheet for drawing up such mouzawar miscellaneous proceeding is given below.

“Miscellaneous proceedings for recording of Land Revenue in the R.O.Rs of mouza J.L. No. of P.S..... Dist.

Whereas it appears from the R.O.Rs of mouza J.L. No. of P.S. Dist. completed in attestation/draft publication/final publication under the provisions of WBLR Act, 1955 that land revenue, cess etc. which are required to be recorded therein under the provisions of the above Act have not been recorded :

and

Whereas non-recording of revenue, cess etc in the R.O.Rs which is a bonafide mistake, is causing great inconvenience to the raiyats and also to the administration.

Now, therefore, I, being a R.O. duly empowered U/s. 51 of WBLR Act to prepare/revise R.O.Rs have, with a view to correcting the mistake, now inserted revenue in each Khatian of the aforesaid mouza on the basis of the rent/revenue determined and payable for each classification of land according to the provisions of the WBEA Act which is made a part of the proceeding. Any raiyat and interested persons may inspect the revenue as recorded in the R.O.Rs in the office of the R.I./ (name of G.P.) on any working day during the period of one month from to and also may file objections, if any, within the aforesaid period in this respect.

Issue notice accordingly.”

Since this is a mouzawar proceeding, there is no question of issuing individual notices. Only a general notice may be issued. A model general notice is attached herewith (Appendix-III). The general notice will have to be widely circulated. For the purpose, copies of the notice may be displayed in the offices of the R.I. Gram Panchayet, Panchayet Samity, B.D.O., Police Station, Sub-Registrar and BLLRO. A copy may also be displayed in a conspicuous place in the mouza.

The R.O.Rs may be kept open for public inspection in the R.I. Office during the period mentioned in the notice. Objection filed may be entered serially in a Register to be named suitably. The objections may thereafter be disposed of by the R.O. with due notice to the objector. If any objector questions the basis of assessment of the rate of rent/revenue the objections may be disposed of with a simple order that the objection is rejected as the average rate has been worked out strictly on the basis of average rate of rent/revenue determined under the provisions of WBEA Act. If the objection relates to any mistake in calculating the revenue of a particular khatian on the basis of average rate/rent, the matter may be examined carefully. Any mistake in calculation found

should be immediately corrected. If there is no mistake in calculation, the objection may be rejected with an order that the matter has been carefully examined but no mistake was found. In both cases, the objector may be informed.

The above instructions shall apply to all mouzas completed in attestation, D.P. and F.P. In respect of mouzas not yet taken up in attestation, the instructions shall apply with the modification that issue of the general notice will not be necessary. Revenue will be determined according to the above procedure, a mouzawar proceeding will be drawn up but issue of notice will not be necessary. The revenue will be recorded in the R.O.Rs before attestation of the mouza is taken up.

Holdings upto 4 acres in irrigated and 6 acres in non-irrigated area will continue to be exempted from revenue. But revenue has to be calculated and recorded in the R.O.Rs for assessment and collection of different types of cesses. Such exemption shall be effective from the Bengali year, commencing from the 1st day of Baisakh 1385 B.S., in which the application for such exemption has been made. No exemption from payment of revenue shall be granted if as a result of transfer or partition made after the 1st day of Baisakh 1384 B.S. the total area of land of a raiyat is reduced to 4 acres in irrigated area or 6 acres in non-irrigated area. Even in cases where exemption from payment of revenue is granted, the raiyat shall be liable to pay the usual cesses calculated on the basis of the revenue. For the purpose of this paragraphs one hectare of land in irrigated area shall be deemed to be equivalent to 1.5 hectares in non-irrigated area.

Revenue worked out as above should be recorded after increasing it by one and half times in case of holdings exceeding 4 acres in irrigated area.

Revenue in respect of lands comprised in revenue-free holding (NISKAR) or "....." should be assessed and inserted in R-O-Rs in accordance with the above instructions.

The expression "land held by a raiyat within his holding or holdings" shall mean where there are more than one raiyat in a family the aggregate area of lands held by all such raiyats.

The term "family" in relation to a raiyat shall be deemed to consist of himself, his wife, minor sons and unmarried daughters, if any.

The expression "Irrigated area" shall have the same meaning as in clause (d) of Section 14K of the W.B.L.R. Act 1955.

Revenue in respect of land comprised in tea garden shall be worked out in the following manner:-

For land under cultivation of tea or covered by factories/office buildings or quarters for labourers of the tea garden, at twice the average rate of rent paid for the highest class of agricultural lands in the vicinity subject to a maximum of Rs.6.50P. per acre.

For lands under cultivation of Cardamon @ Rs.15/- per acre.

For land under cultivation of any other crop, at one and a half times the average rate of rent paid for the average class of agricultural lands in the vicinity.

For hats and market, at the average rate of rent paid for the highest class of agricultural land in the vicinity plus an amount equivalent to 50% of the net profits from such hats or markets.

For any other land at the average rate of rent paid for the average class of agricultural land in the vicinity.

The minimum revenue in respect of a holding shall be Re.1/- While recording revenue in the R.O.Rs fraction of a rupee in the revenue may be rounded off to the next higher rupee.

If the total area of land held by a raiyat in respect of his holding or holdings is 4 hectares or more in one mouza, he shall, with effect from the 1st day of Baisakh, 1379 B.S. pay, in addition to the revenue payable by him for such land, surcharge @ 10% of such revenue.

P.K. Agrawal
Director of Land Records and Surveys and
Joint Land Reforms Commissioner, West Bengal.

Memorandum No.1/4665-86/C/92,

dated, Alipur, the 4th September, 1992.

Copy forwarded to:-

- 1) The District Land and Land Reforms Officer, for information and necessary action. Spare copies meant for Sub-Divisional Land and Land Reforms Officers and Block Land and Land Reforms Officers are enclosed.
- 2) The Secretary, Board of Revenue, for information.

N.G. Sarkar
For Director of Land Records and Surveys &
Joint Land Reforms Commissioner, W.B.

APPENDIX - I

Schedule of rent / revenue of different classes of land of
Mouza J.L.
P.S. determined u/s. 42 or 52 of the W.B.E.A. Act, 1953.

<u>Class of land</u>	<u>Rent/Revenue determined per acre</u>
1.	
2.	
3.	
4.	
5.	

Verified with reference to the original schedule and found correct.

BLLRO Block

Dt.

APPENDIX - II

Assessment of average rate of rent/revenue

Local Description (Classification)
Proceedings No. District
Mouza J.L. No. P.S.

Sl.No.	R.S. Khatian number exclusively with class of land.	Total area of lands in the Khatian.	Total rent in the Khatian.	Remarks.
(1)	(2)	(3)	(4)	(5)
GRAND TOTAL				

Average rate of rent: (Col.4 ÷ Col.3) x 100
per acre of lands.

Attested
Signature of the
B.L.& L.R.O.

Revenue Officer,

I consider the above rate of rent as determined on the basis of rent recorded in 10 R.S. Khatians of mouza exclusively having class of land as fair and equitable for that class of land and accept it for recording in the L.R.R.O.Rs.

Revenue Officer :

Date :

APPENDIX - III

(..... **Bengali Words**)

<http://wblroa.in>

**GOVERNMENT OF WEST BENGAL
OFFICE OF THE BOARD OF REVENUE, WEST BENGAL
SECTION-AII : BRANCH-C&S.**

No.2506-C&S/11/90

Dated, Calcutta, the 21st April'93

**To
The Director of Land Records & Surveys,
West Bengal.**

Sub : Determination of Revenue and incorporation thereof in the Record of Rights.

The undersigned is directed to refer to his letter no.1/866/C/92 dated 17.2.93, on the subject noted above and to state that Board's Memo No.1048-C&S dated 6.2.92 stipulates that revenue should be assessed in respect of lands comprised in revenue free holdings (niskar) and calculation should be made on the basis of average revenue/rent payable for lands of similar description in the mouza. It has also been stipulated in para 4 of the Board's above Memo that such determination of revenue should be made by opening mouza-wise miscellaneous proceedings, and that it is not necessary to invoke any provisions of law for the purpose. Since lands held by religious and charitable trusts have so long been "niskar" or revenue free lands, revenue should be determined according to the instructions given by the Board. Character of the trust as determined under relevant sections of either the West Bengal Estates Acquisition Act or West Bengal Land Reforms Act should not have anything to do with the determination of revenue on "niskar" land as instructed. Lands held by religious or charitable trusts irrespective of their character have not been made revenue free under any provision of the West Bengal Land Reforms Act or West Bengal Land Holding Revenue Act.

M. Nooruddin
Deputy Secretary,
Board of Revenue, West Bengal.

Memo No.2506/1(18)

Copy forwarded for information and guidance to the District Land and Land Reforms Officer,

Dated, Calcutta,
The 21st April, 1993.

M. Nooruddin
Deputy Secretary,
Board of Revenue, West Bengal

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**Government of West Bengal
Office of the Director of Land Records & Surveys &
Joint Land Reforms Commissioner, West Bengal
35, Gopalnagar Road, Calcutta-27.**

Memo No.18/2413/C/93,

Dated, Alipur, the 13th may, 93.

**To
The District Land and Land Reforms Officer
Tamluk.**

Subject : Difficulty in depositing of Land Revenue Collection in fractions of a rupee.

Reference : His office memo no.514/V/Nezarat/93 dated 8.2.93

With reference to the above, he is requested to take necessary action in terms of Finance Department's Order No.5253F dated 31.5.90 (copy enclosed for ready reference) on the above mentioned subject and the penultimate para of this Directorate Circular communicated vide this office No.1/4669-96/C/92 dated 4.9.92.

In view of Finance Department G.O. and the Directorate Circular, there would be no collection involving fraction of rupee and hence, there should not be any problem at all. All concerned may be suitably instructed in this regard.

P.K. AGRAWAL
Director of Land Records and Surveys and
Joint Land Reforms Commissioner, West Bengal.

Government of West Bengal
Finance Department
Audit Branch

No.5253-F

Calcutta, the 31st may, 90.

MEMORANDUM

Subject : Rounding off of financial transactions in Government Accounts to nearest whole rupee.

The undersigned is directed to say that the question of Simplification of accounting procedure and management of receipts and payments arising out of Government transactions has been under consideration for sometime past and after careful consideration of all aspects of the issue the undersigned is directed by order of the Governor to say that the Governor has been pleased to decide that all State Govt. transactions involving fractions of a rupee shall be brought into accounts by rounding off to the nearest rupee (Fractions of 50 Paise and above to be rounded off to the next higher rupee and the fractions of less than 50 Paise to be ignored).

2. Having regarded to scope, magnitude and variety of government transactions, it has been decided as under: -

i) Except for petty cash (i.e. across the counter type) transaction which are reflected in departmental cash books, all Government transactions, whether involving actual receipts/payments of book adjustments should be in whole rupee.

ii) The only type of transactions which have to involve paise would be cash transactions for petty purchases or sales, Tram-Bus fare which are reflected in Subsidiary books of accounts like cash books.

3. Interest on Loans/advances to Govt. employees which is computed as a percentage of base amount and recovery of which is acted in instalments, will now be made recoverable in whole rupee.

In Departments where across the counter, Sale of articles takes place there should be no difficulty in accounting because the cash book will be rounded off. All 'Inner Column' deductions from Salary bills on account of PL.I/Income Tax/Professional Tax, etc. will be rounded off to the nearest rupee. All books transacts including entries appearing in 'Inner Columns' of bills will have to be in whole rupee. All transactions through Cheques/drafts, Challans will only be in whole rupee.

All claims on Government by utility/Service institutions like the Electricity Boards/Corporations, etc. will have to be made in whole rupees. Since the State Government will discharge its liability on their claims in whole rupees such service institutions are advised to change over to bills in whole rupees for all customers with a view to reduce workload in their own Office.

All Local bodies/undertakings, etc. under the control of the State Government should restructure their tax claims, octroi, etc. so that amounts are realised in whole rupees. All Organisations, Institutions like the West Bengal Public Service Commission, etc. which receive revenues in terms of examinations fee, etc. should rationalize the fee structure so that fractions are eliminated.

The Sales Tax Authority of the State will advise their assesseees who are responsible for remitting Sales Tax collected from Customers to make the deposits to Government Accounts in whole rupees.

4. All transactions relating to payment of pensions to the State Government Pensioners shall be made in whole rupees.

5. The amount of Government transactions converted into Indian currency from foreign currencies should be rounded off to whole rupee.

6. Payments for claims in respect of office expenses, other charges etc. where claimants have no objection, shall be rounded off to the whole rupees provided that the rounding off of the fraction of a rupee shall be done in respect of the net amount payable on a bill and not in respect of the individual items of claims or adjustments in the bill.

7. In the case of travelling allowance bill of a Government employee the rounding off shall be done only at the last stage and in respect of each item e.g. Railway fare, mileage, Daily Allowance, etc. comprising the claims of the individual.

8. All Administrative Departments/Heads of Departments/Heads of Offices are hereby advised to eliminate paise from their transactions which are settled in Cheques/Drafts/Challans or through Book adjustments,

Necessary amendments to S.R. 93 of WBTR., Volume-1 will be carried out in due course.

T.K. Bose
Special Secretary to the
Government of West Bengal
Finance Department

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**Government of West Bengal
Land and Land Reforms Department
Section-A II (L.R.) M&M
Writers' Building, Block-IV & V(1st.fl)
Calcutta-700001.**

No.2523-M&M File No.31/96 M&M

Dated, Calcutta, the 8th April, 1997

From : Joint Secretary
to the Govt. of West Bengal

To
The Director of Land Records & Surveys, West Bengal &
Joint Land Reforms Commissioner, West Bengal,
"Survey Building" 35, Gopalnagar Road,
Post Office-Alipore, Calcutta-700027.

Sub : Realisation of cess on Sairati Interest as well as on non-agricultural land leased out by Government.

The undersigned is directed to refer to Board's Memo. No.6267(18)-M&M dated 02.11.93 on the above subject (copy enclosed) and to say that it has come to the notice of this Department that the instruction issued in the said memo are being misinterpreted in many districts and that cess is being realized on whatever is payable to the Government such as "Selami", Transfer of tea garden lease etc.

2. To remove any confusion in this regard, the undersigned is directed to clarify that cess is not to be levied on Selami, Transfer Fee etc.

3. The District Land & Land Reforms Officers are being informed.

Sd/- Illegible
Joint Secretary
to the govt. of West Bengal.

Enclosure: as stated above

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**GOVERNMENT OF WEST BENGAL
LAND AND LAND REFORMS DEPARTMENT
SECTION-LR(AI) : IS.-BRANCH**

No.5332/399/02-ID

Dated, Kolkata, the 27th June, 2002.

CIRCULAR

It has been brought to the notice of the Government in the Land and Land Reforms Department that during the course of Collection of Land Revenue and Cess, the field functionaries, due to various reasons, fail to ascertain if the raiyats who have got exemption from payment of land revenue, have paid the cesses up-to-date and ask such raiyats for payment of arrear cesses for the last several years and current cesses on the basis of land revenue notionally determined with effect from 1st Baisakh, 1408 B.S. while some raiyats are paying their arrear cesses, some are pleading that they have already paid up their arrear

cesses, though they cannot produce receipts. In many cases, the raiyats belonging to the exempted category are willing to pay the current cesses on the basis of the notionally determined land revenue, even though they have not actually paid the arrear cesses. As a result the field functionaries are at a fix as to what to do, the raiyats are getting irritated, and collection of revenue to the State exchequer suffers.

After careful consideration of the entire facts and with a view to realisation of cesses without causing much strain on the poorer raiyats who have been exempted from payment of land revenue for their small holding, the Governor has been pleased to direct that realisation current cesses with effect from 1st Baisakh, 1408 B.S. on the basis of the notionally determined land revenue be made without insisting upon the payment of entire arrear cesses. The arrear cesses should be realised in not more than two instalments. In cases where raiyats plead to have paid the cesses but fails to produce receipts, the official records be verified, but pending such verification, current cesses should be realised superscribing on the receipt to be issued, by means of a rubber stamp, with the following words in Bengali.

“.....”

P. Bandyopadhyay
Special Secretary,
Land and Land Reforms Department,

●
Government of West Bengal
Land and Land Reforms Department
Sectin-AI (LR) : Branch-IS

No.200-IS/399/O2-IS

Dated, Kolkata, the 9th January, 2003.

CIRCULAR

It was specifically pointed out in this Deptt.'s Circular No.5332/399/02-ID dt.27.6.2002 that while realising the current cesses with effect from 1st Baisakh, 1408 BS on the basis of notionally determined land revenue, the raiyats enjoying exemption of land revenue should not be insisted upon payment of arrear cesses prior to 1408 BS. It was also state that current cesses with effect from 1408 BS should be collected with a noting on the rent receipt ”.....”

2. But it has been noted with grave concern that in spite of specific orders our field functionaries are not accepting current cesses from the raiyats exempted from payment of land revenue unless arrear cesses are paid in full. This is causing immense difficulties to the poorer raiyats for whom exemption has been granted.

3. It is, therefore, once again directed that arrear cesses prior to 1408 BS should not repeat should not be collected from the raiyats belonging to exempted category unless they themselves volunteer to pay such cesses. However, current cesses with effect from 1408 BS on the basis of notionally determined land revenue under the provisions of West Bengal Land Reforms (Amendment) Act, 2000 should be collected without fail.

4. D.L&L.R.Os should, therefore, issue necessary instruction upon the field functionaries under them to collect land revenue and cesses in strict obedience to this circular. Any violation shall be viewed seriously.

P. Bandyopadhyay
Special Secretary,
Land and Land Reforms Department,
West Bengal.

No.200/1(45)-IS

Dated, Kolkata, the 9th January, 2003.

Copy forwarded for information and necessary action to:-

1. The Director of Land Records & Surveys and Jt. Land Reforms Commissioner, W.B.
2. The Commissioner,
3. The Collector.....
4. The District Land & Land Reforms Officer

Dy.Secy. to the Govt. of West Bengal
Land & Land Reforms Deptt.

**Government of West Bengal
Land and Land Reforms Department
Section-AII; LRI/M&M Branch**

No. 4020-M&M
LR/AII/2P-17/2003

Dated: 25/29.7.03

CIRCULAR

It has come to the notice of the State Government that there is some confusion as to whether floriculture will be considered to be a commercial activity for the purpose of collection of revenue at the rates under proviso to Section 23(c) of the W.B.L.R.(Amendment) Act, 2000.

As the floriculture is itself agriculture by nature it will not be considered as commercial activity and proviso to Section 23(c) of the W.B.L.R. (Amendment) Act, 2000 will not be applicable in such cases in so far as the determination of rate of revenue is concerned.

S. Chakraborty
Deputy Secretary
Land and Land Reforms Department

No.4020/1(40)-M&M

Dated: 25.7.03

Copy forwarded for information and necessary action to the :-

- 1) Director of Land Records & Surveys and Joint Land Reforms Commissioner, West Bengal.
35, Gopalnagar Road, Alipore,
Kolkata-700 027.
- 2) to 4)

S. Chakraborty
Deputy Secretary
Land and Land Reforms Department

●

**The Kolkata Gazette
Extraordinary
Published by Authority**

SRAVANA 15]

WEDNESDAY, AUGUST 6, 2003

[SAKA 1925

PART III – Acts of the West Bengal Legislature.

**GOVERNMENT OF WEST BENGAL
LAW DEPARTMENT
Legislative**

NOTIFICATION

No.130I-L-6th August, 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 XV of 2003
THE KOLKATA LAND-REVENUE ACT, 2003.**

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the Kolkata Gazette, Extraordinary of the
6th August, 2003.]

An Act to provide for securing the land-revenue within the jurisdiction of the Municipal Corporations of Kolkata and Howrah and other municipal areas under the Kolkata Metropolitan Development Authority as may be extended from time to time and in relation to matters connected therewith or incidental thereto.

Whereas it is expedient that the land-revenue accruing due to the State of West Bengal within the jurisdiction of Municipal Corporations of Kolkata and Howrah and other municipal areas under the Kolkata Metropolitan Development Authority, as may be extended from time to time, be ascertained and collected in a summary manner;

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

CHAPTER I Preliminary

1. (1) This Act may be called the Kolkata Land-revenue Act, 2003. Short title,
extent and
commencement.
- (2) It extends to the areas included within the limits of Kolkata Municipal Corporation, Howrah Municipal Corporation and municipal areas within the meaning of the West Bengal Municipal Act, 1993, which are falling within the jurisdiction of Kolkata Metropolitan Development Authority as may be extended from time to time.
- (3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

* * *

CHAPTER II Provisions as to Land-revenue

4. (1) A raiyat shall be liable to pay revenue for his plot of land. Liability to pay
revenue.
- (2) Revenue shall be a first charge on the plot of land held by the raiyat.
5. (1) Notwithstanding anything to the contrary contained in any judgement, decree, or order of any court or tribunal, or in any other law for the time being in force, a raiyat shall with effect from such date as the State Government may, by notification in the Official Gazette, specify, pay revenue for his land in the following rate, where such land is used - Determination of
revenue.
- (a) for the purpose of setting up any mill, factory, workshop or for other commercial purposes—rupees two hundred per 0.01 acre;
 - (b) for homestead or residential purpose—rupees forty five per 0.01 acre;
 - (c) for purpose of setting up any high-rise building meant to be used as residential or commercial establishment—rupees two hundred per 0.01 acre;
 - (d) for the purpose of setting up an institution of non-commercial nature—rupees forty five per 0.01 acre;
 - (e) for the purpose of setting up an institution of commercial nature—rupees two hundred per 0.01 acre;
 - (f) as parks, gardens or water-body on commercial basis—rupees two hundred per 0.01 acre;
 - (g) as vacant land on commercial basis—rupees two hundred per 0.01 acre; and
 - (h) as vacant land on non-commercial basis—rupees forty five per 0.01 acre;

Provided that in municipal areas outside the jurisdiction of the Municipal Corporations of Kolkata and Howrah, and Bidhannagar Municipality, the rate of revenue, payable by a raiyat for use of land in connection with any commercial purpose referred

to in clauses (a), (c), (e), (f) and (g), shall be rupees one hundred and seventy-five per 0.01 acre and for non-commercial and residential purposes referred to in clauses (b), (d) and (h), the rate of revenue payable shall be rupees thirty-five per 0.01 acre;

Provided further that land-revenue at the above rate or at the existing rate, whichever is higher, shall be payable.

Explanation I. — For land other than land as defined in clauses (f) and (n) of section 2 of this Act, land-revenue shall be paid in terms of clause (a) of section 23 of the West Bengal Land Reforms Act, 1955. If due to change in use of such land creates land as defined under this Act, land-revenue shall be charged under the provisions of this Act. West Bengal Act
X of 1956

Explanation II. — For the purpose of securing land-revenue, any area constituted by the State Government as a notified area under section 378 of the West Bengal Municipal Act, 1993, or any area in a newly-developing locality which has been specified by the State Government by notification in the Official Gazette, as a municipal area, shall be treated as a Municipality. West Bengal act
XXII of 1993

(2) The rate of revenue determined under sub-section (1), shall be increased at the rate of ten per centum after every five years.

6. Notwithstanding anything contained elsewhere in this Act, the following lands shall be exempted from the payment of revenue under this Act — Exemption.

- (a) Land owned by Central Government, State Government and local bodies; and
- (b) Land used as public roads, burial ground, places of worship and burning ghat.

Registered No.WB/SC-247

No.WB(Part-I)/2003/SAR-382

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**The Kolkata Gazette
Extraordinary
Published by Authority**

BHADRA 27]

THURSDAY, SEPTEMBER 18, 2003

[SAKA 1925

PART - Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

**GOVERNMENT OF WEST BENGAL
LAND AND LAND REFORMS DEPARTMENT
L.R. Branch**

NOTIFICATION

No.2596-L.R/1A-3/03 GE(M),

Dated, the 18th September, 2003.

In exercise of the power conferred by sub-section (3) of Section 1 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 14th day of Ashwin, 1410 B.S. corresponding to the 1st day of October, 2003, as the date with effect from which the said Act shall come into force.

By order of the Governor,

PRASADRANJAN RAY,
Secy. to the Govt. of West Bengal.

**The Kolkata Gazette
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BHADRA 27]

THURSDAY, SEPTEMBER 18, 2003

[SAKA 1925

PART - Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

**GOVERNMENT OF WEST BENGAL
LAND AND LAND REFORMS DEPARTMENT
L.R. Branch**

NOTIFICATION

No.2597-L.R/1A-3/03 GE(M),

Dated, the 18th September, 2003.

In exercise of the power conferred by sub-section (3) of Section 1 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 1st day of Kartik, 1410 B.S. corresponding to the 19th day of October, 2003, as the date with effect from which a raiyat shall pay revenue for his land under the said Act.

By order of the Governor,
PRASADRANJAN RAY,
Secy. to the Govt. of West Bengal.

●

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

No.2610(39)-L&R1/1A-2/02 GE(M) (Pt.I)

Dated: 19.09.2003.

From : The Joint Secretary to the Government of West Bengal

To :

- 1) **The Commissioner, Division**
- 2) **The District Magistrate and Collector,**
- 3) **The Addl. District Magistrate and District Land and Land Reforms Officer/District Land & Land Reforms Officer**

Sub : The West Bengal Land Reforms (Amendment) Act, 2003.

The undersigned is directed to refer to the above subject and to say that for the purpose of clause (c) of Section 23 of the West Bengal Land Reforms Act, 1955 as amended by the West Bengal Land Reforms (Amendment) Act, 2003, the term 'other commercial purposes' shall mean the following only:-

- 1) Shops in pucca structures in established markets, supermarkets and multiplexes,
- 2) Cold storages, warehouses and godowns,
- 3) Automobile Garages and repairing shops,
- 4) Cinema/Theatre houses/Video halls,
- 5) Hotels and restaurants,
- 6) Private engineering/medical/professional colleges,
- 7) Commercial fisheries and hatcheries.

S. Banerjee
Joint Secretary to the
Government of West Bengal.

No.2610(39)/1-LR

Dated 19.09.2003.

Copy forwarded for information & necessary action to the Director of Land Records & Surveys, W.B., 35, Gopalnagar Road, Alipore, Kolkata-700027.

S. Banerjee
Joint Secretary to the
Government of West Bengal

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

ORDER

No.3062 L.R./1A-04/03 GE(M)

Dated 10th November, 2003.

It has been observed that arrear cesses from 1385 B.S. to 1407 B.S. as stands unrealisable has become a burden for the raiyats who were exempted from paying land revenue for holding land upto 4(four) acres in irrigated areas and upto 6(six) acres in non-irrigated areas. It has been felt necessary to waive the total arrear demand of cess for the aforesaid period from 1385 B.S. to 1407 B.S. as stood unpaid by the raiyats belonging to such exempted categories.

2. Now, the Governor, after careful consideration of the matter, is pleased hereby to direct that unpaid arrear cesses from 1385 B.S. to 1407 B.S. for the raiyats exempted from paying land revenue for holding land upto 4(four) acres in irrigated areas and upto 6(six) acres in non-irrigated areas should be waived.

3. This issues in cancellation of all the circulars issued earlier in this regard.

By Order of the Governor,
Prasad Ranjan Ray
Secretary to the Government of West Bengal

No.3062/1(40)-LR.,

Dated 10.11.2003

Copy forwarded for information and necessary action to:-

- 1) The Director of Land Records and Surveys, West Bengal,
35, Gopalnagar Road, Alipore, Kolkata-700027.
- 2) The Commissioner,.....
- 3) The District Magistrate & Collector,.....
- 4) The Addl. District Magistrate and District Land and Land Reforms Officer/The
District land & Land Reforms Officer,

He is also requested to issue necessary instruction upon his field functionaries so that unpaid arrear cesses are not realised, from any raiyats of exempted category.

●
**GOVERNMENT OF WEST BENGAL
LAND AND LAND REFORMS DEPARTMENT
L.R. - BRANCH
Writers' Buildings, Kolkata-700 001.**

No.972 L.R./3M-29/05GE(M)

Dated The 16th March, 2005.

From : Shri S. Banerjee, IAS
Joint Secretary to the Govt. of West Bengal.

**To
The DL& LRO, North 24 Parganas
P.O. Barasat, Dist-North 24 Parganas**

The undersigned is directed to say that Amdanga Block Krishak Samity of North 24 Parganas has complained that land revenue in the rural areas of Amdanga Block is being collected in terms of section 23(f) of the West Bengal Land Reforms (Amendment) Act, 2000. This is highly illegal. The provisions have been amended under the West Bengal Land Reforms (Amendment) Act, 2003 in which there is no separate rate of land revenue for the rural areas falling within U.L.C. notification. The land revenue for commercial purposes has been specifically fixed for certain commercial establishment as notified under this Department No.2610 (39)-LR Dated 19.9.2003 read with 3555-LR dated 18.12.2003, copy enclosed for ready reference. The land revenue for all other classifications of land will be at the rate prescribed for agricultural land.

He is therefore requested to issue necessary instruction immediately to all concerned accordingly and report compliance thereof to this Department.

S. Banerjee
Joint Secretary to the Govt. of W. Bengal

Registered No. WB/SC-247

No. WB (Part-III)/2005/SAR-17

**The Kolkata Gazette
Extraordinary
Published by Authority**

KARTIKA 19]

FRIDAY, NOVEMBER 11, 2005

[SAKA 1927

PART III—Acts of the West Bengal Legislature.

**GOVERNMENT OF WEST BENGAL
LAW DEPARTMENT
Legislative**

NOTIFICATION

No. 2331-L.— 11th November, 2005 — 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 2005

THE WEST BENGAL LAND REFORMS (AMENDMENT) ACT, 2005.

(Passed by the West Bengal Legislature)

[Assent of the Governor was first published in the Kolkata Gazette, Extraordinary, of the 11th November, 2005]

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 purposes and in the manner hereinafter appearing;

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

1. (1) This Act may be called the West Bengal Land Reforms (Amendment) Act, 2005.

(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.

* * *

9. For section 23 of the principal Act, the following section shall be substituted :-

“23. Notwithstanding anything to the contrary contained in any judgement, decree or order of any court or tribunal or in any law for the time being in force, a raiyat shall pay as revenue, determined at the rate as stated in column (3) of the Table below in respect of the category of plot of land as mentioned in column (2) of the said Table, with effect from such date, as the State Government may, by notification in the Official Gazette, specify :-

Table

Sl. No.	Category of plot of land	Rate of revenue
(1)	(2)	(3)
1.	Where any plot of land is situated in the areas not falling within the local limits of any Municipal Corporation or Municipality, other than the areas of the Kolkata Metropolitan Development Authority —	
	(a) in case such plot of land is used for the purpose of agriculture;	Rs. 20.00 per acre.
	(b) in case such plot of land is used for the purpose of activities allied to agriculture. Explanation – The expression “activities allied to agriculture” shall mean fisheries, poultries, piggeries, gotteries, floriculture, horticulture, sericulture, dairies, livestock breeding and include other land based bio-mass production activities ;	Rs. 30.00 per acre.
	(c) in case such plot of land is comprised in tea garden and land used for cultivation of tea;	Rs. 30.00 per acre.
	(d) in case such plot of land is used as homesteads and non-agricultural purposes other than commercial and industrial activities as mentioned in clause (1) and clause (n);	Rs. 40.00 per acre.
	(e) in case such plot of land is held by any Government undertaking;	Rs. 50.00 per acre.
	(f) in case such plot of land is used by a company or a body corporate, other than Government Company as defined in section 617 of the Companies Act, 1956 for the purpose of activities allied to agriculture as defined in Explanation to clause (b);	Rs. 150.00 per acre.
	(g) in case such plot of land is used for brackish water fisheries by individual fish farmers or by any co-operative society;	Rs. 200.00 per acre.
	(h) in case such plot of land is used for brackish water fisheries by a company or any body corporate other than a Government Company as defined in section 617 of the Companies Act, 1956;	Rs. 400.00 per acre.
	(i) in case such plot of land is used for any commercial and industrial activities as mentioned in clause (n) without having any pucca structure;	Rs. 500.00 per acre.
	(j) in case such plot of land is used under multi-storied building by any co-operative society;	Rs. 600.00 per acre.
	(k) in case such plot of land is used for housing complex developed by any private company or any public company, other than a Government Company as defined in Section 617 of the Companies Act, 1956;	Rs. 800.00 per acre.
	(l) in case such plot of land is used for any commercial and industrial activities, not specified in clause (n), in any pucca structure;	Rs. 1000.00 per acre.

(1)	(2)	(3)
	(m) in case such plot of land is used for agro-processing, food-processing, agro-industries, agricultural commodities storage warehouses and godowns, food parks in pucca structure;	Rs. 1200.00 per acre.
	(n) in case such plot of land is used for commercial and industrial activities. Explanation. — The expression “commercial and industrial activities” shall mean cold storages, rice mills, general trading warehouses, godowns, automobiles garages, repairing shops, business establishments in market place or supermarket, multiplexes, cinema, theatre or video halls, and hotels, restaurants, and hospitals, pathological laboratories, nursing homes, and include other offices and establishments of any company or body corporate other than a Government company as defined in section 617 of the Companies Act, 1956;	Rs. 1500.00 per acre.
	(o) in case such plot of land is comprised in and used for mills, factories or workshops other than those commercial and industrial activities specified in clause (1) and clause (n).	Rs. 2000.00 per acre.
2.	Where any plot of land is situated in the areas falling within the local limits of any Municipal Corporation or Municipality, other than the areas of the Kolkata Metropolitan Development Authority —	
	(a) in case such plot of land is used for the purpose of agriculture and activities allied to agriculture;	Rs. 20.00 per acre.
	(b) in case such plot of land is used for homesteads and is situated within the local limits of —	
	(i) any Municipal Corporation,	Rs. 35 per decimal.
	(ii) any Municipality of Category A,	Rs. 25 per decimal.
	(iii) any Municipality of Category B,	Rs. 20 per decimal.
	(iv) any Municipality of Category C,	Rs. 15 per decimal.
	(v) any Municipality of Category D;	Rs. 10 per decimal.
	(vi) any Municipality of Category E;	Rs. 5 per decimal.
	(c) in case such plot of land is comprised in and used for mills, factories, workshops or any other commercial and industrial activities and such plot of land is situated within the local limits of —	
	(i) any Municipal Corporation,	Rs. 175 per decimal.
	(ii) any Municipality of Category A,	Rs. 150 per decimal.
	(iii) any Municipality of Category B,	Rs. 100 per decimal.
	(iv) any Municipality of Category C,	Rs. 75 per decimal.
	(v) any Municipality of Category D,	Rs. 50 per decimal.
	(vi) any Municipality of Category E.	Rs. 25 per decimal.

(1)	(2)	(3)
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Explanation — The expression “commercial and industrial activities” shall mean cold storages, warehouses, godowns, automobiles garages, repairing shops, business establishments in marketplace or supermarket, multi-plexes, cinema, theatre or video halls, hotels, restaurants and hospitals, pathological laboratories and nursing homes, and include other offices or establishments of any company and body corporate other than a Government company as defined in section 617 of the Companies Act, 1956;

- (d) in case such plot of land is used for non-agricultural purposes other than commercial and industrial activities mentioned in clause (c); Rs. 50.00 per acre.

Explanation I — For the purpose of determination of revenue in respect of any plot of land, municipalities are classified into the following categories on the basis of population as ascertained at the last preceding census of which the relevant figures have been published :-

Category A — municipal areas having population more than 2,15,000;

Category B — municipal areas having population above 1,70,000 but not exceeding 2,15,000;

Category C — municipal areas having population above 85,000 but not exceeding 1,70,000;

Category D — municipal areas having population above 35,000 but not exceeding 85,000;

Category E — municipal areas having population not exceeding 35,000;

Provided that Darjeeling Municipality is classified as Category A municipality irrespective of the population.

Explanation II — For the purpose of determination of revenue in respect of any plot of land comprised in and used for mills, factories, workshops or other commercial and industrial activities, revenue for the portion of the plot of land which is not directly used for shops, offices, storages and godowns, parking spaces in pucca structures of such mills, factories, workshops shall be assessed at the rate specified in clause (d) of serial No.2.”

Insertion of new section after section 23.

10. After section 23 of the principal Act, the following section shall be inserted :-

“Exemption. 23A. Notwithstanding anything contained elsewhere in this Act, the following lands shall be exempted from the payment of revenue under this Act —

- (a) land owned by the Central Government, the State Government and the local bodies;
- (b) land used as public roads, burial grounds, places of worship, burning ghat or for such other public purposes as may be prescribed; and
- (c) land held by the Government sponsored educational institution.”.

**Government of West Bengal
Land & Land Reforms Department
Land Reforms Branch.**

No.4284(40)-LR/1A-01/05 GE(M)

Kolkata, the 16th December, 2005

From : The Joint Secretary to the Government of West Bengal,

To:

- 1) **The Commissioner, Division,**
- 2) **The District Magistrate & Collector,**
- 3) **The District Land & Land Reforms Officer,**

Subject : The West Bengal Land Reforms (Amendment) Act, 2005.

It has come to the notice of the Government that a confusion has been arisen in the expression "Other than the areas of the Kolkata Metropolitan Development Authority" in clause (1) of section 23 of the West Bengal Land Reforms (Amendment) Act, 2005. It is hereby clarified that the aforesaid expression will mean the areas falling within the Municipal Corporation or Municipality within the jurisdiction of Kolkata Metropolitan Development Authority. More precisely clause (1) of section 23 of the West Bengal Land Reforms (Amendment) Act, 2005 is concerned about the land-revenue for the rural areas whether it falls under the areas of Kolkata Metropolitan Development Authority or not.

S. Banerjee

Jt. Secy. to the Govt. of West Bengal

No.4284(40)/1-L.R.

Kolkata, the 16th December, 2005

Copy forwarded for information and necessary action to the Director of Land Records & Surveys, West Bengal, 35, Gopalnagar Road, Alipore, Kolkata-700027.

S. Banerjee

Jt. Secy. to the Govt. of West Bengal

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**Government of West Bengal
Land and Land Reforms Department
Land Reforms Branch
Writers' Buildings, Kolkata-1**

ORDER

No.520-LR/3M-12/06 GE(M)

Dated, the 20th February, 2006.

Whereas in section 24 of Chapter IV of the West Bengal Land Reforms Act, 1955 (hereinafter called the said Act) as re-introduced by the West Bengal Land Reforms (Amendment) Act, 2000 it was provided that raiyats holding land upto four (4) acres in irrigated areas and six (6) acres in non-irrigated areas are exempted from paying land revenue with effect from the 1st day of Baisakh, 1385 B.S.;

And whereas it was also provided in section 24 of the said act so amended that such exemption should not be made in respect of any land which lies within

- (a) any area within the local limits of a Municipality, or
- (b) any area constituted by the State Government as a notified area under section 378 of the West Bengal Municipal Act, 1993, or
- (c) any area in a newly developing locality as the State Government may, by notification in the Official Gazette, specify, or
- (d) any area within an urban agglomeration as defined in clause (n) of section 2 of the Urban Land (Ceiling and Regulation) Act, 1976, or
- (e) any area which is used for mill, factory, workshop or other commercial purposes;

And whereas by the recent amendment of the said Act made by the West Bengal Land Reforms (Amendment) Act, 2005 the said section 24 was amended so as to provide such exemption in respect of any land which lies within

- (a) any area constituted by the State Government as a notified area under section 378 of the West Bengal Municipal Act, 1993, or
- (b) any area in a newly developing locality as the State Government may, by notification in the Official Gazette, specify, or
- (c) any area within urban agglomeration as defined in clause (n) of section 2 of the Urban Land (Ceiling and Regulation) Act, 1976;

And whereas by such an amendment of section 24 of the said Act equity and justice has been provided extending the benefit to the raiyats holding any land also in the areas as aforementioned, it has been considered necessary that the unpaid arrear land revenue for the period from the 1st day of Baisakh, 1385 B.S. to the 30th Agrahayan, 1412 B.S. for the raiyats so benefitted may be waived;

And whereas the State Government, after careful consideration of the matter, have decided that the unpaid arrear land revenue for the period from the 1st day of Baisakh, 1385 B.S. to the 30th Agrahayan, 1412 B.S. for the raiyats belonging to exempted categories in terms of section 24 of the said Act as amended by the West Bengal Land Reforms(Amendment) Act, 2005 may be waived;

Now, therefore, the Governor is pleased hereby to direct that the unpaid arrear land revenue for the period from the 1st day of Baisakh, 1385 B.S. to the 30th Agrahayan, 1412 B.S. for the raiyats holding any land which lies within the following area should be waived;

- a) any area constituted by the State Government as a notified area under section 378 of the West Bengal Municipal Act, 1993, or
- b) any area in a newly developing locality as the State Government may, by notification in the Official Gazette, specify, or
- c) any area within urban agglomeration as defined in clause (n) of section 2 of the Urban Land (Ceiling and Regulation) Act, 1976.

By Order of the Governor,
Sukumar Das

Secy. to the Government of West Bengal

No.520/1(42)/LR,

Dated the 20th February, 2006,

Copy forwarded for information & necessary action to the:

- 1) Commissioner,.....Division,
- 2) Director of Land Records and Surveys and Joint Land Reforms Commissioner, West Bengal,
- 3) District Magistrate and Collector,.....
- 4) District Land and Land Reforms Officer,.....

K. Bandyopadhyay
Joint Secretary to the
Government of West Bengal

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

ORDER

No.521-LR/3M-12/06 GE(M)

Dated, the 20.02. 2006.

Whereas Chapter IV of the West Bengal Land Reforms Act, 1955 (hereinafter called the said Act) dealing with land revenue was re-introduced enhancing the rates of

land revenue by the West Bengal Land Reforms (Amendment) Act, 2000 and such enhanced rates of land revenue as prescribed in the amended section 23 of the said Act was given effect from the 1st day of Baisakh, 1408 B.S.;

And whereas by the recent amendment of the said Act made by the West Bengal Land Reforms (Amendment) Act, 2005 the said section 23 was substituted with effect from the 1st day of Poush, 1412 B.S. for rationalizing land revenue in respect of the plot of land of a raiyat used for different purposes;

And whereas it has been considered necessary that the spirit of rationalization of land revenue by the recent amendment of the said Act made by the West Bengal Land Reforms (Amendment) Act, 2005 requires to be extended to the unpaid arrear land revenue payable by the raiyats in rural area i.e. the areas not falling within the local limits of any Municipal Corporation or Municipality holding the plots of land used for the purpose of "activities allied to agriculture" as well as for brackish water fisheries;

And whereas the State Government, after careful consideration of the matter have decided that the arrear land revenue for the period from the 1st day of Baisakh, 1408 B.S. to the 30th Agrahayan, 1412 B.S. as unpaid by the raiyats holding the plots of land in rural areas used for the purpose of "activities allied to agriculture" as well as for brackish water fisheries may be paid @ Rs.30.00 per acre per annum and @ Rs.200.00 per acre per annum respectively by such raiyats;

Now, therefore, the Governor is pleased hereby to direct that the unpaid arrear land revenue for the period from the 1st day for Baisakh, 1408 B.S. to the 30th Agrahayan, 1412 B.S. of the raiyats holding the plots of land in rural areas used for the purpose of 'activities allied to agriculture' as well as for brackish water fisheries should be paid @ Rs.30.00 per acre per annum and @ Rs.200.00 per acre per annum respectively by such raiyats, and the difference between the total arrear land revenue as unpaid and the total land revenue payable under this order for the period from the 1st day of Baisakh, 1408 B.S. to the 30th Agrahayan, 1412 B.S. should be waived.

By Order of the Governor,
SUKUMAR DAS
Jt. Secy. to the Govt. of W.B.

No.521/1(42)-L.R.,

Dated : 20.02.206

Copy forwarded for information and necessary action to the :-

- 1) Commissioner, Division.
- 2) Director of Land Records & Surveys and Joint Land Reforms Commissioner, West Bengal.
- 3) District Magistrate and Collector,
- 4) District Land and Land Reforms Officer,

K. Bandyopadhyay
Joint Secretary to the
Government of West Bengal.