

**TAMIL NADU COMMERCIAL CROPS ASSESSMENT ACT, 1976**

**5 of 1976**

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**SCHEDULE 1 :- THE SCHEDULE**

**TAMIL NADU COMMERCIAL CROPS ASSESSMENT ACT, 1976**

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[ ]

<sup>1</sup>1. Enacted by the Ppresident on March 31, 1976, published in Gazette of India, Extra., Part II, Section 1, dated 31st March, 1976, pp. 381-387. An Act to provide for the levy of commercial crop assessment on lands on which certain commercial crops are raised in the State of Tamil Nadu In exercise of the powers conferred by S.3 of the Tamil Nadu State Legislature (Delegation of Powers) Act, 1976 the President, is pleased to enact as follows:-

**1. Short title, extent and commencement :-**

- (1) This Act may be called the Tamil Nadu Commercial Crops Assessment Act, 1976. ,
- (2) It extends to the whole of the State of Tamil Nadu.
- (3) It shall come into force on the 1st day of July, 1976.

**2. Definitions :-**

In this Act, unless the context otherwise requires,-

- (1) "commercial crop\*" means a crop specified in the Schedule;
- (2) "encroacher" means an encroacher of Government land, whether such encroachment is authorised or not, and includes a lessee of Government land holding over after the expiry of the period of lease authorised in his favour;.
- (3) "fasli year" means the year commencing' on the first day of July;

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(4) "Government means the State Government;

(5) "land" means land used for agricultural purposes and includes any Government land held on lease or occupied, by an encroacher for such purposes;

(6) "landholder" means any 'holder of land under ryotwari settlement and includes,- ,

(i) any inamdar liable to pay full assessment under Tamil Nadu Inams (Assessment) Act, 1956; and

(ii) any person liable to pay land revenue under-

(a) S.23 of the Tamil Nadu Estates (Abolition and Conversion into Ryotwari) Act, 1948 ; or

(b) S.21 of the Tamil Nadu Inam Estates (Abolition and Conversion into Ryotwari) Act, 1963; or

(c) S.15 of the Tamil Nadu Lease-holds (Abolition and Conversion into Ryotwari) Act, 1963 ; or

(d) S.12 of the Tamil Nadu Minor Inams (Abolition and Conversion into Ryotwari) Act, 1963 ; -or

(e) S.12 of the Kanyakumari Sreepandarvaka Lands (Abolition and Conversion into Ryotwari) Act, 1964 ; or

(f) S.13 of the GudalurJanmam Estates (Abolition and Conversion into Ryotwari) Act, 1969; or

(g) S.14 of the Kanyakumari Sreepadam Lands (Abolition and Conversion into Ryotwari) Act, 1972;

(7) "law" includes any enactment, ordinance, regulation, order, byelaw, rule, scheme, notification, of other instrument having the force of law;

(8) "lessee" means a lessee of Government land;

(9) "Revenue Divisional Officer" means the Revenue Divisional Officer having jurisdiction and includes any officer of the Revenue Department not below the rank of a Revenue Divisional Officer empowered by the Government to exercise the powers and perform the functions of the Revenue Divisional Officer under this Act;

(10) "Tahsildar" means the Tahsildar having jurisdiction and includes a Deputy Tahsildar in independent charge of a taluk or sub-taluk and any other officer of the Revenue Department not below the rank of a Deputy Tahsildar empowered by the Government to exercise the powers and perform the functions of the Tahsildar under this Act.

### **3. Levy and collection of commercial crop assessment :-**

(1) In respect of every land on which any of the commercial crops is raised, there shall be levied and collected on such land, for every fasli year, a commercial crop assessment at the rate specified against each such crop in the Schedule, and the commercial crop assessment shall be collected by the Government as an addition to the land revenue or other tax or assessment payable on such land.

(2) The commercial crop assessment leviable under sub-section (1) on any land shall be payable by the landholder, lessee or encroacher holding the land as such.

Explanation I.-Where two or more commercial crops are raised mixed on the same land, the commercial crop assessment shall be levied at the higher or the highest of the rates applicable to any one of the commercial crops raised on the land, as if such commercial crop alone was raised on the entire land.

Explanation II.-Where a commercial crop and one or more other crops are raised mixed on the same land, the commercial crop assessment shall be levied as if the commercial crop alone was raised on the entire land.

Explanation III.-Where two or more commercial crops are raised in succession on any land in the same fasli year, the commercial crop assessment shall be levied at the higher or the highest of the rates applicable to any one of the commercial crops so raised.

#### **4. Filing of declarations :-**

(1) Where a commercial crop is raised on any land, the landholder, lessee or encroacher, as the case may be, may furnish a declaration in writing, in such form and within such time and to such authority as may be prescribed, giving particulars of the land and the commercial crop raised thereon.

(2) The authority prescribed under sub-section (1) shall acknowledge in writing the receipt of every declaration furnished under that sub-section and shall cause the particulars therein recorded in the cultivation accounts of the village.

(3) Notwithstanding anything contained in sub-sections (1) and (2), every village karnam shall, on his own accord and subject to the control and supervision of the authority prescribed under sub-section (1), record in the cultivation accounts of the village the particulars of the land and the commercial crop raised thereon in the month in which such cultivation takes place.

#### **5. Determination of commercial crop assessment :-**

(1) The commercial crop assessment payable under this Act by a landholder, lessee, or encroacher, as the case may be, in respect of his land in every village for each fasli year shall be determined by the Tahsildar in accordance with the provisions of Section 3

(2) As soon as may be, after the commencement of each fasli year, the Tahsildar shall, subject to any general or special orders issued by the Government in this regard, cause a list to be prepared and published, containing the names of the landholders, lessees or encroachers, as the case may be, in every village within his jurisdiction who are liable for the payment of commercial crop assessment determined under subsection (1), the extent of land held by each of them and the commercial crops raised thereon, the amount of commercial crop assessment levied on the land on which such commercial crops are raised and such other particulars as may be prescribed.

(3) The list prepared under sub-section (2) shall be published in the prescribed manner in the village; and on such publication each landholder, lessee or encroacher liable to pay the commercial crop assessment shall be deemed to have had notice of such commercial crop assessment.

(4)

(a) Any person interested in, and objecting to, the commercial crop assessment specified in the list published under sub-section (3) may make an application in writing to the Tahsildar within such time as may be prescribed and the Tahsildar shall, after considering the objections stated in every such application and after following such

procedure as may be prescribed, pass such orders thereon as he thinks fit and serve the same on the person concerned.

(b) Every order made under clause (a) shall, subject to the provisions of section 7 and Section 8 , be final.

(5) If no application is made under sub-section (4) within the prescribed time, the commercial crop assessment specified in the list published under sub- section (3) shall, subject to the provisions of section 7 and Section 8 , be final.

#### **6. Remission :-**

(1) Where there has been a failure of crops in any fasli year due to seasonal conditions or natural calamities, the Tahsildar may, on receipt of an application from the landholder, lessee or encroacher, as the case may be, order such remission of commercial crop assessment as he may consider just in the circumstances of the case subject to rules, if any, made - in this behalf.

(2) The Government may, by notification and for reasons to be recorded therein, remit in whole or in part the commercial crop assessment payable under this Act, in respect of any commercial crop in any area or areas if they are satisfied that such remission is necessary on account of the fall in price of such commercial crop or other sufficient cause.

#### **7. Appeal :-**

(1) Any person who has not made an application under sub-section (4) of Section 5 , may within such time as may be prescribed, appeal against any such commercial crop assessment, to the Revenue Divisional Officer who shall, after following such procedure as may be prescribed, pass such order as he may think fit, confirming, modifying or annulling such commercial crop assessment appealed against.

(2) Any person aggrieved by a decision or an order passed by the Tahsildar under this Act may, within such time as may be prescribed, appeal to the Revenue Divisional Officer who shall, after following such procedure as may be prescribed, pass such order as he may think fit, confirming, modifying or annulling the decision or order appealed against.

#### **8. Revision :-**

The District Revenue Officer or in a District where there is no District Revenue Officer, the District Collector (in either case hereafter in this section referred to as the said Officer) may either of his own motion or on application call for and examine the records of any officer subordinate to him in respect of any decision, order or other proceedings made under this Act to satisfy himself as to the correctness, legality or propriety of such decision or order or as to the regularity of such proceedings, and if, in any case, it appears to the said officer that such decision, order or proceedings should be modified, annulled, reversed or remitted for reconsideration, he may pass orders accordingly : Provided that the said Officer shall not pass any order adversely affecting any party unless such party has been given an opportunity of making representation in the matter.

#### **9. Bar of jurisdiction of civil courts :-**

(1) No suit or other proceedings shall be instituted in any court to set aside or modify any assessment made under this Act.

(2) No injunction shall be granted by any court in respect of any assessment made, or to be made, or in respect of any action taken, or to be taken, in pursuance of any of

the provisions of this Act.

**10. Effect of other laws :-**

The provisions of this Act shall be in addition to, and not in derogation of, any other law for the time being in force.

**11. Commercial crop assessment to be treated as public revenue due upon the land and to be recovered as land revenue :-**

(1) The commercial crop assessment payable under this Act shall be deemed to be public revenue due upon the land in respect of which a person is liable to pay commercial crop assessment and the land, the building thereon and its products shall be regarded as the security for the commercial crop assessment.

(2) The provisions of the Tamil Nadu Revenue Recovery Act, 1864, shall apply in relation to the payment and recovery of the commercial crop assessment payable under this Act in respect of any land as they apply in relation to the payment and recovery of the revenue due upon such land.

**12. Commercial crop assessment not to be taken into account for certain purposes :-**

(1) Notwithstanding anything contained in this Act, or in any other law for the time being in force, the commercial crop assessment payable under this Act shall not be deemed to be land revenue for the purpose of-

(i) calculating standard acre under the Tamil Nadu Agricultural Income-tax Act, 1955 ; or

(ii) assessment of local cess and local cess surcharge under the Tamil Nadu Panchayats Act, 1958 ; or

(iii) calculating standard acre or the compensation payable under the Tamil Nadu Lands Reforms (Fixation of Ceiling on Land) Act, 1961; or

(iv) calculating standard acre under the Tamil Nadu Public Trusts (Regulation of Administration of Agricultural Lands) Act, 1961; or

(v) calculating court-fees under the Tamil Nadu Court-fees and Suits Valuation Act, 1955 ; or

(vi) calculating stamp duty chargeable under the Stamp Act, 1899 .

(2) Notwithstanding anything contained in this Act or in any other law for the time being in force, the commercial crop assessment payable under this Act shall not be taken into account for the purpose of determining the compensation or tasdik allowance, as the case may be, under-

(a) the Tamil Nadu Estates (Abolition and Conversion into Ryotwari) Act, 1948 ; or

(b) the Tamil Nadu Inam Estates (Abolition and Conversion into Ryotwari) Act, 1963 ; or

(c) the Tamil Nadu Lease-holds (Abolition and Conversion into Ryotwari) Act, 1963 ; or

(d) the Tamil Nadu Minor Inams (Abolition and Conversion into Ryotwari) Act, 1963 ; or

(e) the Kanyakumari Sreepandarvaka Lands (Abolition and Conversion into Ryotwari) Act, 1964 ; or

(f) the Gudalur Janmam Estates (Abolition and Conversion into Ryotwari) Act, 1969 ; or

(g) the Kanyakumari Sreepadam Lands (Abolition and Conversion into Ryotwari) Act, 1972.

**13. Power to amend Schedule :-**

(1) The Government may, by notification, amend the Schedule and such notification shall specify the fasli year from which it shall take effect.

(2). When the Schedule is so amended, any reference to the Schedule in this Act shall be construed as a reference to the Schedule as so amended.

**14. Power to make rules :-**

(1) The Government may make rules to carry out the purposes of this Act.

(2) All rules made under this Act shall be published in the Tamil Nadu ' Government Gazette and, unless they are expressed to come into force on a particular day, shall come into force on the day on which they are so published.

(3) Every rule made under this Act shall, as soon as possible after it is made, be placed on the table of both Houses of the Legislature, and if, before the expiry of the session in which it is so placed or the next session, both Houses agree in making any modification in any such rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

**15. Power to remove difficulties :-**

(1) If any difficulty arises in giving effect to the provisions of this Act, the Government, may, by order, do anything not inconsistent with such provisions which appears to them to be necessary or expedient for the purpose of removing the difficulty.

(2) No order under sub-section (1) shall be made after the expiration of a period of two years from the date of commencement of this Act.

**SCHEDULE 1**

**THE SCHEDULE**

(See section 3 and Section 13)
Name of the commercial crop Rate of commercial crop assessment per acre
(1) (2)
1. Grapes, sugarcane, plantain, cocoanut, Twenty rupees. betelvines and turmeric 2. Tobacco, chillies, irrigated cotton Twenty rupees and irrigated groundnut fifty paise
Explanation I.-The rate of commercial crop assessment specified above shall not apply to such commercial crops as are raised in a contiguous area,- (i) if the total extent of such area does not exceed ten cents, in case the area is appurtenant to a dwelling house; (ii) if the total extent of such area does not exceed one cent, in any other case. Explanation II.- The rate of commercial crop assessment specified above shall not apply to cocoanuts raised on field ridges or bunds. Explanation III.-The expression "irrigated" means irrigated from any source whether Government or private.