
THE DISTRICT CESSES ACT.

[INDIA ACT II, 1880.] (1st April, 1880.)

1. (1) This Act does not apply [* * * *]² to any area to which the Extent. Municipal Act extends.

(2) The President of the Union may, by notification, exempt any area from the operation of this Act.

2. In this Act, unless there is something repugnant in the subject or Interpretation clause. context,—

“land-revenue” means revenue assessed upon land under the provisions of [the Land and Revenue Act or the Upper Burma Land and Revenue Regulation]³; and

“revenue-officer” means any person appointed a revenue-officer under the [Land and Revenue Act, or the Upper Burma Land and Revenue Regulation]³.

3. * * * *

¹ Omitted by the Union of Burma (Adaptation of Laws) Order, 1948.

² The words “ to Upper Burma or ” were deleted by Act XXV, 1947.

³ Substituted *ibid.*

Cesses.

Cess on
land.

4. On all lands assessed to land-revenue there shall be levied in addition thereto an annual cess of ten per cent. on the amount of such revenue :

¹ Provided that in the case of land-revenue payable on land irrigated from Government canals or tanks the President of the Union may by notification prescribe that the cess shall be levied at a rate per cent. less than the generally prescribed rate and may prescribe different rates in respect of land irrigated from different canals or tanks.

Saving of
existing
house-tax.

5. In every town, village or hamlet in which on the 1st April, 1880,² a house-tax is levied, such tax shall continue to be levied.

Cess on
houses.

6. The President of the Union may, from time to time, by notification in the Gazette, direct that in any specified town, village or hamlet there shall be levied from the occupier of each house an annual cess, to be fixed in manner hereinafter provided, but which shall in no case exceed two rupees :

Provided that such cess shall not be levied :

(a) in any place in which the house-tax referred to in section 5 is levied, or,

(b) in respect of any monastery, pagoda, sacred building, Government building, public rest-house or school :

Provided also that in respect of any house occupied by a person bound to pay cess under section 4 no larger amount shall be levied under this section than will, together with the cess so payable by such person, amount to two rupees.

"House", in this section, means any building used as a human dwelling or for the custody of property.

Power to
abolish or
exempt
from cess or
tax.

7. The President of the Union may, from time to time, by notification in the Gazette, direct that any tax or cess levied in any place under section 5 or section 6 shall cease, or that any person or class of persons shall be exempted from the whole or any specified part of such tax or cess.

Powers of
Deputy
Commissioner.

8. Subject to the other provisions of this Act and to any rules made hereunder and for the time being in force, the Deputy Commissioner of the district may from time to time—

(a) declare what shall, for the purposes of this Act, be held to be a house ;

(b) fix the amount of cess to be levied in respect of each house ;

(c) remit such cess in whole or in part.

¹ This proviso was inserted by Act XXV, 1947.

² Date of commencement of this Act.

9. A separate account shall be kept for each district of all cesses and house-tax levied under this Act in such district ; and such cesses and tax shall be appropriated in each year in that district, in such proportions as the President of the Union may from time to time direct, to all or any of the following local objects (namely) :—

Purposes to which funds are to be applied.

- (a) the remuneration of the headmen and the maintenance of the rural police appointed under the Village Act ;
- (b) the maintenance of a local postal service ;
- (c) the construction and maintenance of district-roads and other communications and the improvement of river channels ;
- (d) other works of public utility ;
- (e) sanitary improvement ; and
- (f) the promotion of education :

Provided that the President of the Union may at any time, for reasons to be recorded, transfer a sum of money from the accounts of any one district to the accounts of any other district.

10. All cesses and house-tax levied under this Act shall be payable for the year of assessment of land-revenue as fixed under [section 41 of the Land and Revenue Act or section 28A (2) of the Upper Burma Land and Revenue Regulation],¹ and shall be payable at the place at which, and to the person to whom the land-revenue is from time to time payable, or at such other place and to such other person as the President of the Union may direct.

Time and mode of payment of cesses, etc.

Sums assessed on the amount of land-revenue shall fall due on the date on which the land-revenue falls due.

Sums assessed on houses shall fall due on such dates as the President of the Union may from time to time in that behalf direct.

11. All sums assessed under this Act on the amount of any land-revenue may be recovered as if they were part of such revenue.

Realization of cesses, etc.

All other sums payable under this Act may be recovered in the manner prescribed in sections 44 and 45 of the Land and Revenue Act [or sections 38 (3) and 41 of the Upper Burma Land and Revenue Regulation.]²

Rural Police.

12—20. * * * *

Miscellaneous.

21. * * * *

22. For the purposes of this Act the President of the Union may, from time to time, by notification in the Gazette, invest any revenue-officer with any of the powers, and impose on him any of the duties, with which he may invest him or which he may impose upon him under the Land and Revenue Act and the rules framed under it.

Powers and duties of revenue-officers.

¹ Substituted by Act XXV, 1947.

² Added *ibid*.

Control of
Commis-
sioner and
President.

23. All proceedings of any Deputy Commissioner or revenue-officer under this Act shall be subject to control, revision and alteration by the Commissioner to whom he is subordinate and by the President of the Union.

Power to
make rules.

24. The President of the Union may, from time to time, make rules consistent with this Act for the guidance of officers in all matters connected with its enforcement.

All such rules and all other rules made under this Act shall be published in the Gazette, and shall thereupon have the force of law.

THE REVENUE RECOVERY ACT.

[INDIA ACT I, 1890.] (14th February, 1890.)

1. * * * *

Definitions.

2. In this Act, unless there is something repugnant in the subject or context,—

(1) * * * *

(2) "Collector" means the chief officer in charge of the land-revenue administration of a district; and

(3) "defaulter" means a person from whom an arrear of land-revenue, or a sum recoverable as an arrear of land-revenue, is due, and includes a person who is responsible as surety for the payment of any such arrear or sum.

Recovery of
public de-
mands by
enforcement
of process in
other dis-
tricts than
those in
which they
become pay-
able.

3. (1) Where an arrear of land-revenue, or a sum recoverable as an arrear of land-revenue, is payable to a Collector by a defaulter being or having property in a district other than that in which the arrear accrued or the sum is payable, the Collector may send to the Collector of that other district a certificate in the form as nearly as may be of the schedule, stating—

(a) the name of the defaulter and such other particulars as may be necessary for his identification, and

(b) the amount payable by him and the account on which it is due.

(2) The certificate shall be signed by the Collector making it or by any officer to whom such Collector may, by order in writing, delegate this duty, and, save as otherwise provided by this Act, shall be conclusive proof of the matters therein stated.

(3) The Collector of the other district shall, on receiving the certificate, proceed to recover the amount stated therein as if it were an arrear of land-revenue which had accrued in his own district.

Remedy
available to
person deny-
ing liability
to pay
amount

4. (1) When proceedings are taken against a person under the last foregoing section for the recovery of an amount stated in a certificate, that person may, if he denies his liability to pay the amount or any part thereof and pays the same under protest made in writing at the time of payment and

signed by him or his agent, institute a suit for the repayment of the amount or the part thereof so paid.

recovered
under last
foregoing
section.

(2) A suit under sub-section (1) must be instituted in a civil Court having jurisdiction in the local area in which the office of the Collector who made the certificate is situate, and the suit shall be determined in accordance with the law in force at the place where the arrear accrued or the liability for the payment of the sum arose.

(3) In the suit the plaintiff may, notwithstanding anything in the last foregoing section, but subject to the law in force at the place aforesaid, give evidence with respect to any matter stated in the certificate.

(4) This section shall apply if under this Act as in force as part of the law of India or Pakistan, or under any other similar Act forming part of the law of India or Pakistan, proceedings are taken against a person in India or Pakistan for recovery of an amount stated in a certificate made by a Collector in the Union of Burma.

5. Where any sum is recoverable as an arrear of land-revenue by any public officer other than a Collector or by any local authority, the Collector of the district in which the office of that officer or authority is situate shall, on the request of the officer or authority, proceed to recover the sum as if it were an arrear of land-revenue which had accrued in his own district, and may send a certificate of the amount to be recovered to the Collector of another district under the foregoing provisions of this Act as if the sum were payable to himself.

Recovery by
Collectors of
sums re-
coverable as
arrears of
revenue by
other public
officers or by
local author-
ities.

6. (1) When the Collector of a district receives a certificate under this Act, he may issue a proclamation prohibiting the transfer or charging of any immoveable property belonging to the defaulter in the district.

Property
liable to
sale under
this Act.

(2) The Collector may at any time, by order in writing, withdraw the proclamation, and it shall be deemed to be withdrawn when either the amount stated in the certificate has been recovered or the property has been sold for the recovery of that amount.

(3) Any private alienation of the property or of any interest of the defaulter therein, whether by sale, gift, mortgage or otherwise, made after the issue of the proclamation and before the withdrawal thereof, shall be void as against the Government and any person who may purchase the property at a sale held for the recovery of the amount stated in the certificate.

(4) Subject to the foregoing provisions of this section, when proceedings are taken against any immoveable property under this Act for the recovery of an amount stated in a certificate, the interests of the defaulter alone therein shall be so proceeded against, and no incumbrances created, grants made or contracts entered into by him in good faith shall be rendered invalid by reason only of proceedings being taken against those interests.

(5) A proclamation under this section shall be made by beat of drum or other customary method and by the posting of a copy thereof on a conspicuous place in or near the property to which it relates.

Saving of
local laws
relating to
revenue.

7. Nothing in the foregoing sections shall be construed—

- (a) to impair any security provided by, or affect the provisions of, any other enactment for the time being in force for the recovery of land-revenue or of sums recoverable as arrears of land-revenue, or
- (b) to authorize the arrest of any person for the recovery of any tax payable to the corporation, commissioner, committee, board, council or person having authority over a municipality under any enactment for the time being in force.

Recovery in
the Union of
Burma of
land re-
venue, etc.,
accruing in
India or
Pakistan.

8. (1) The President of the Union may direct that an arrear of land-revenue accruing in India or Pakistan or a sum recoverable in India or Pakistan as an arrear of land-revenue and payable to a Collector or other public officer or to a local authority in India or Pakistan may be recovered under this Act in the Union of Burma and thereupon such arrear or sum shall be so recoverable :

Provided that the President of the Union shall not give any such direction unless he is satisfied that the remedy available under section 4 of this Act in the Union of Burma to a person paying under protest in the Union of Burma an arrear accruing in the Union of Burma is available under Indian or Pakistan law in India or Pakistan to a person paying under protest in the Union of Burma an arrear accruing in India or Pakistan.

(2) For recovering by virtue of this section any arrears of tax or penalty due under the enactments relating to income-tax or super-tax in force in India or Pakistan, the Collector shall have such additional powers as he has in the case of Burma income-tax and super-tax under the proviso to section 46 (2) of the Burma Income-tax Act.

Duty of
Collectors
to remit
moneys
collected in
certain cases.

9. Where a Collector receives a certificate under this Act from a Collector in India or Pakistan he shall remit any sum recovered by him by virtue of that certificate to that Collector, after deducting his expenses in connection with the matter.

THE SCHEDULE.

CERTIFICATE.

[See section 3, sub-section (1).]

From

The Collector of

To

The Collector of

Dated the

of

19

The sum of Rs.
account of

son of

is payable on
by
residen

of _____, who is believed (to be
at _____) (to have property consisting
of _____ at _____) in your
district.

Subject to the provisions of the Revenue Recovery Act, the said sum is recoverable by you as if it were an arrear of land-revenue which had accrued in your own district, and you are hereby desired so to recover it and to remit it to my office at _____

A.B.,
Collector of