OFFICE OF THE PRINCIPAL
ACCOUNTANT GENERAL (AUDIT)
ASSAM, GUWAHATI - 29

REVENUE AUDIT MANUAL
ON
ASSAM LAND REVENUE
PREFACE

The Manual has been prepared for guidance of the officers and staff auditing land Revenue. In the Manual the relevant provisions of the law and procedure for levy and collection of Land Revenue have been set out. If in the course of audit reference has to be made to the Act or the Rules framed thereunder, such a reference should be made to the Sections/Rules of the various Acts and Rules framed thereunder and not to paragraphs of this Manual.

2. The material contained in this Manual may require modification in the light of further experience gathered in the course of audit and subsequent orders and instructions issued by State Government.

3. The Receipt Audit Wing (State) will be responsible for keeping the manual up-to-date.

4. The Manual should be treated as a guide only and the audit check indicated should not be taken as exhaustive.

5. Errors or omissions in the manual may be brought to the notice of the Principal Accountant General, (Audit), Assam

Guwahati
Dated: December 2007

Principal Accountant General (Audit), Assam
<table>
<thead>
<tr>
<th>Chapter</th>
<th>Title</th>
<th>Paras</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chapter 1</td>
<td>Introduction</td>
<td>1.1 to 1.2</td>
</tr>
<tr>
<td>Chapter 2</td>
<td>Organizational setup</td>
<td>2.1 to 2.8</td>
</tr>
<tr>
<td>Chapter 3</td>
<td>Definition</td>
<td>3.1 to 3.19</td>
</tr>
<tr>
<td>Chapter 4</td>
<td>Survey and settlement</td>
<td>4.1 to 4.20</td>
</tr>
<tr>
<td>Chapter 5</td>
<td>Special provision relating to application for special cultivation</td>
<td>5.1 to 5.11</td>
</tr>
<tr>
<td>Chapter 6</td>
<td>Grant of leases and settlement of land and land revenue in respect of town land.</td>
<td>6.1 to 6.7</td>
</tr>
<tr>
<td>Chapter 7</td>
<td>Registration</td>
<td>7.1 to 7.6</td>
</tr>
<tr>
<td>Chapter 8</td>
<td>Arrears and made of recovery</td>
<td>8.1 to 8.10</td>
</tr>
<tr>
<td>Chapter 9</td>
<td>Special rules for recovery of arrears of land revenue due from temporarily settled estates included in the jurisdiction of Mauzas and Tahsil in the district of Assam Valley and Cachar.</td>
<td>9.1 to 9.8</td>
</tr>
<tr>
<td>Chapter 10</td>
<td>Partition of estates</td>
<td>10.1 to 10.2</td>
</tr>
<tr>
<td>Chapter 11</td>
<td>Reassessment of land under the Assam Land Revenue</td>
<td>11.1 to 11.8</td>
</tr>
<tr>
<td>Chapter 12</td>
<td>Suspension, remission and exemption of Land Revenue</td>
<td>12.1 to 12.2</td>
</tr>
<tr>
<td>Chapter 13</td>
<td>Process fees</td>
<td>13.1 to 13.2</td>
</tr>
</tbody>
</table>
Chapter 14  
Government Land Policy 1989

Chapter 15  
House Tax assessment

Chapter 16  
Revenue Collection

Chapter 17  
Procedure for collection and remittance of land revenue to the treasury followed by Tahsil offices in Cachar, Hailakandi and Karimganj districts

Chapter 18  
Mauzadars

Chapter 19  
Rules for settlement of Fisheries

Chapter 20  
Audit procedure

Chapter 21  
Audit of Internal Control
CHAPTER – 1

1.1 Introduction

With the enactment of the Comptroller and Auditor General (Duties, Powers and Conditions of Service) Act, 1971 the duty of audit of receipts has been entrusted to the Comptroller and Auditor General. Under Section 16 of the said Act, the Comptroller and Auditor General of India derives power to audit all receipts of the Union and State. Therefore, the audit of receipts under the principal heads of revenue of the State Government has been taken up by the Comptroller and Auditor General of India. The General Principles Governing Revenue Audit are enumerated in chapter 3 of the Comptroller and Auditor General’s Manual of Standing Orders.

1.2 Function of Revenue Audit

The primary functions of the Revenue Audit are (i) to see that adequate regulations and procedures have been framed by the Revenue Department to ensure an effective check on assessment, collection and proper accountal of revenue and (ii) to satisfy itself by adequate test check that such regulations and procedures are being actually followed by the executive. The basic purpose of audit is to ensure that revenue which is due to Government has been properly assessed, collected and accounted for and the executive does not grant unjustified or un-authorised remission of revenue to any person.
CHAPTER – 2

2. Organisational setup

2.1 The Commissioner and Secretary to the Government of Assam, Land Revenue Department is at the apex officer in the Government dealing with land revenue. Every Commissioner of a Division, Deputy Commissioner and Sub-Divisional Officers are the Revenue Officers for the purposes of the Assam land and Revenue Regulation, 1886. In addition to the above officers, the following revenue officers have been appointed by the State Government:

1. Tahsildars
2. Sub-Deputy Collectors
3. Mauzadars in the Assam Valley
4. Revenue Nazirs

[Section 122, 123 and 124 of ALRR, 1886]

2.2 Subject to the general control of the State Government, all revenue officers are subordinate to the Board of Revenue constituted under the Assam Board of Revenue Act, 1959 or under any statutory re-enactment or modification thereof. All such Revenue Officers are to exercise all powers conferred on them by the Assam Land and Revenue Regulation (ALRR), 1886 subject to the control of the State Government.

2.3 There are four divisions in Assam each headed by a Commissioner. All Revenue Officers in a Division are subordinate to the Commissioner of the Division.

2.4 In a district all Revenue Officers are subordinate to the Deputy Commissioner.

2.5 A Sub-Divisional Officer who is incharge of a Sub-Division has been vested with the following powers:

(a) Power to dispose of cases of gain by alluvion or by dereliction of a river and loss by diluvion under Section 34 of the Assam land and Revenue Regulation, 1886.
(b) Power to inquire into and report on revenue free holdings and to assess revenue on resumed land.
(c) Powers conferred by Sections 50-58 of the Assam Land and Revenue Regulation, 1886 in respect of registration.

(d) Powers to attach and sell moveable property belonging to defaulters.

(e) Subject to the confirmation of the Deputy Commissioner, power to receive applications and to do all that is necessary for effecting partition and union of estates.

(f) Power to fine for omission to give notice of injury to boundary marks (section 26).

(g) Power conferred by Section 65 in respect of the opening of separate accounts.

(h) Powers conferred by Sections 70, 72, 73, 74, 75 and 85 of the ALRR, 1886, in respect of the sale of defaulting estates.

(i) Power to proceed against immoveable property for arrears of revenue (section 91 (1) of the ALRR, 1886).

(j) Power to proceed against defaulting Revenue Officers and their sureties (Section 145 and 146 of the ALRR, 1886).

(k) All Sub-Divisional Officers in the plains districts of Assam have been vested with powers to receive and dispose of applications under Section 78A of the ALRR, 1886.

2.6 All Revenue officers subordinate to the Commissioner, the D.C. and the SDO shall exercise all powers conferred by the Assam Land and Revenue Regulation, 1886 subject to control of their respectively higher authorities. The DC or the SDO may refer any case to any Revenue Officer, subordinate to him for investigate and report, or if that officer has power to dispose of the case, for disposal. The Board or a DC or SDO may withdraw any case pending before any Revenue Officer subordinate to it or him and either dispose of itself or himself or refer it for disposal to any other Revenue Officer subordinate to it or him and having power to dispose of the same.

2.7 All Assistant Settlement Officers and all Assistant Survey Officers are subordinate to the Settlement Officer and the Survey Officer respectively, when they are appointed for settlement and survey of any local area or class of estates.

2.8 The Settlement officer shall have all powers conferred upon the DC or the Survey officer under the Assam land and Revenue Regulation, 1886, in the case of settlement of any local area or class of estates. The State Government may authorize any Settlement Officer, Survey Officer, Assistant Settlement Officer or
Assistant Survey officer with all or any of the powers of a DC under the ALRR, 1886 within such limits and with restrictions and for such period as they think fit. If no Settlement Officer or Survey Officer is appointed at any time during the currency of a settlement, the DC and the SDO shall have powers conferred upon a settlement Officer or a Survey Officer under the said Regulation, as the case may be.
CHAPTER – 3

3.1 Definitions

The definition of some of words and terms used in this Manual as given in the Assam Land and Revenue Regulation and the rules framed there under are reproduced below:

3.2 Annual Patta/lease

Annual patta/lease means a patta/lease granted for one year only and confers no right in the soil beyond a right of user for the year for which it is given. It confers no right of inheritance beyond the year of issue. It confers no right of transfer or of sub-letting and shall be liable to cancellation for any transfer or sub-letting ever during the year of issue provided that the State Government may waive their right to cancel an annual patta/lease and may direct in those cases in which the land is mortgaged to Government or to a State Sponsored Co-operative Society.

3.3 Estate: Estate includes

(1) any land subject, either immediately or prospectively, to be payment of land revenue, for the discharge of which a separate engagement has been entered into;
(2) any land subject to the payment of, or assessed with a separate amount as land revenue, although no engagement has been entered into with the Government for that amount;
(3) any local area for the appropriation of the produce or products where of a license or farm has been granted under rules made by the State Government under Section 155, clause (e) or clause (f);
(4) any char or island thrown up in a navigable river which under the laws in force is at the disposal of the Government;
(5) any land which is for the time being entered in the Deputy Commissioner’s register of revenue free estates as a separate holding;
(6) any land being the exclusive property of the State Government of which the State Government has directed the separate entry in the registers of revenue paying and revenue free estates.
3.4 Fee Simple Grant

A new class of revenue free estate was created by the British Government in early years of their rule to encourage the growth of tea industry in Assam. Accordingly, land for special cultivation of tea was offered on favourable terms and conditions.

3.5 Jamabandi

The Jamabandi is the record of rights of proprietors and settlement holders within the meaning of Section 40 of the Assam land and Revenue Regulation 1886. The Jamabandi contains the following particulars, in addition to any which may be specially directed by the State Government:

1. Number of the estate
2. Name, father's name and residence of the proprietor settlement holder
3. Number of each field
4. Area of each field
5. Class of each field
6. Area of each class in each field
7. Revenue
8. Local rate

3.6 Land Revenue

Land Revenue means any revenue assessed by the State Government on an estate, and includes any tax assessed in lieu of land revenue.

3.7 Local rate

It is expedient to provide territories under the administration of the State Government of Assam, for the levy on land of rates to be applied to defray the expenditure incurred and to be incurred for the relief and prevention of famine and to local purposes. Under section 3 of the Assam Local Rates Regulation 1879, all land shall be liable to a levy of the rate of twenty five paise for every rupee of the annual revenue of the land in addition to the land revenue.
3.8 Mauzadar

A Mauzzdar is a public servant whose primary duty is to collect land revenue and other Government dues with the collection of which he is entrusted. The Mauzadar is responsible for collection of revenue on commission basis.

3.9 Periodic Patta/lease

A periodic patta or lease except in the case of town land means a lease granted for a period longer than one year and in case of town lands, a lease for a period longer than three year. Subject to and so far as is consistent with any restrictions, conditions and limitations contained therein, a periodic lease, the terms of which is not less than ten years, conveys to the lessee the rights of a land holder as defined in the Assam Land Revenue Regulation.

3.10 Permanently settled estate

Permanently settled estate means any estate in the districts of Cachar and Goalpara included in the decennial settlement of the Lower provinces of Bengal or permanently settled at any subsequent date under any law for the time being in force.

3.11 Revenue year

Revenue year means the year commencing on the 1st July and ending 30th June.

3.12 Settlement holder

Settlement holder means any person, other than a proprietor, who has entered into an engagement with the Government to pay land revenue and includes a land holder.

3.13 Short lease: Short lease means a lease for town land

Which is granted for any period not exceeding three years which confers upon the lessee no right in the soil beyond a right of user for the period, and in particular which confers no right of inheritance beyond the period of the lease of transfer.
3.14 **Special cultivation**

Special cultivation means cultivation which involves either owing to the nature of the crop or owing to the process of cultivation, a much larger expenditure of capital per acre than is incurred by most of the cultivation in the State. Ordinary cultivation means cultivation other than special cultivation.

3.15 **Settlement Daul of Mauza**

Settlement Daul of Mauza means a demand statement prepared in the annual settlement Daul of each Mauza in the Assam Valley districts showing the results of each year’s settlement. In the Cachar district a similar statement is prepared.

3.16 **Terminal year of a town**

Terminal year of a town means the year upto which the rates of land revenue shall, according to the orders passed by the State Government at the last settlement of the town remain in force.

3.17 **Temporarily settled estate**

Temporarily settled estate means any estate not being revenue free or permanently settled estate.

3.18 **Town land**

Town land means any land within an area declared or deemed to be a municipality or notified area under the Assam Municipal Act, 1956 (Assam Act XV of 1957) and other land which the State Government may declare, under the Assam land and Revenue Regulation or in accordance with the provision of Section 3 of the Land Revenue Reassessment Act (Assam Act VIII) of 1936 be to town land.

3.19 **Waste land**

Waste lands means unoccupied land, the property of the State Government, which the Government have not disposed of by lease, grant or other-wise.
CHAPTER – 4

4. Survey and Settlement

4.1 Object of survey and settlement

The object of survey and settlement carried out under the provisions of Sections 17-46 of the Assam Land and Revenue Regulation, 1886 and rules framed thereunder is the determination of boundaries of villages, towns, landholdings, preparation of maps, chithas, jamabandis (Record or rights) and formal revision of land revenue demand of both rural and urban arrear. Annual demand of each Mauza and Tahsil in Assam is prepared by the Circle Sub Deputy Collector on the basis of the result of each years settlement.

4.2 Settlement operation

Settlement operations may consist of one or more of the following:

(a) Survey and demarcation; (b) assessment of land revenue of land; (c) record of rights. Under section 18, the State Government may issue a notification when any local area or class of estates is to be settled. The settlement operation of such local area or class of estates shall start from the date of notification. The settlement shall be closed when another notification is issued by the Government in this regard.

(Section, 18, 19 of the Assam land and Revenue Regulation (ALRR), 1886).

4.3 Penalty for removing boundary marks

Any person willfully destroying, removing or damaging any boundary mark which has been lawfully created shall be punished with fine which may extend to two hundred rupees for each mark so destroyed, removed or damaged, in addition to such as may be necessary to defray the expenses of restoring the boundary mark so destroyed, removed or damaged.

(Section 25 of ALRR, 1886)

4.4 Land liable to assessment

All land shall be deemed liable to be assessed to revenue except land for the time being exempt from assessment under the express terms of any grant made or confirmed by or on behalf of the Government.

(Section 28 of ALRR, 1886)
4.5 Settlement rules

The State Government may made rules prescribing the principles on which the land revenue is to be assessed, the term for which, and the conditions on which; settlements are to be made, and the manner in which the Settlement Officer is to report for sanction his rates and method of assessment.

When a settlement officer has been appointed under section 133 of the Assam Land and Revenue Regulation for any local area or class of estimates, he shall exercise the powers of a Deputy Commissioner as conferred by these rules, provided that he shall not settle any land which has been expressly reserved by the Deputy Commissioner from settlement.

The term ‘Settlement’ in Assam has two distinct meaning, firstly, the allotment of unoccupied land at a revenue assessment calculated at fixed rates and secondly, the modification of the rates at which occupied land will be assessed. The latter process is distinctively known as ‘resettlement’

(Note under Section 29 of ALRR, 1886)

4.6 Effect of acceptance of settlement

Under the provision of Section 34 of ALRR, 1886, when a settlement has been accepted by a person to whom it has been offered, the revenue fixed thereby shall be payable by him from such date and for such term as the State Government may fix in this behalf.

(Section 34 of ALRR, 1886)

4.7 Power of the Deputy Commissioner in disposal of waste land

The disposal of waste land required for ordinary or special cultivation or for building purposes will vest in the Deputy Commissioner who will dispose of such land by grant, lease or otherwise, provided that the Deputy Commissioner (DC) may expressly reserve any such land from settlement. The DC may, by general or special order, delegate powers to the Sub-Deputy Collector and the Sub-Divisional Officer within the district.

(Rule 3 under the Regulation)
4.8 Application for land

Application for lease of waste land shall be in writing and shall be presented to the DC or to such other officer as may be empowered by the DC. The application shall be made in such form as the State Government may from time to time direct.

(Rule 5 under the Regulation)

4.9 Measurement and classification of land

On receipt of an application for land not exceeding 50 bighas in area, the DC or other officer empowered in this behalf shall in survey areas, see the reason to reject the application summarily, cause the land applied for to be shown on the cadastral map. In unsurveyed areas maps shall be prepared in such cases or class of cases as the DC may, by general or special order, direct. The land records staff shall at the same time furnish report on availability of land suitable for the purpose mentioned in the application, rate of revenue, classification of land etc. to the DC for perusal.

(Rule 6 under the Regulation)

4.10 Disposal of application

After pursuing the report and map and marking such further investigation as may seen necessary and settling any dispute that may have arisen, the DC or other officer empowered in this behalf shall either reject the application or grant lease or allow it in part.

(Rule 8 under the Regulation)

4.11 Procedure on application for land exceeding 50 bighas

When the area of land applied for is more than 50 bighas, the survey, classification and the assessment of land shall be made by or under the control of an officer not lower in rank than SDC who shall submit to the DC a report on the proceedings. In areas which have been surveyed the boundaries of the land applied for may be shown on the map. The DC after perusal of report shall order as he thinks fit.

(Rule 10 and 11 under the Regulation)
4.12 Survey fees

When the area of land applied for exceeds 50 bighas, the applicant shall deposit survey fees at the rate prescribed by the Government.

4.13 Conversion of annual leases into periodic lease

The DC or other empowered in this behalf may convert an annual lease into periodic lease. The State Government may, by general or special order, direct that wherever a periodic lease is granted or an annual lease is converted into periodic, it shall be subject to the payment of premium at such rate as may be fixed by the State Government.

*(Rule 13, 13A under the Regulation)*

4.14 Register of application

A person may submit application for settlement of land either to the SDC or the DC and a register for such application is kept either by the SDC or by the DC as the case may be. When the land is settled with the person, he shall deposit premium direct into the treasury by treasury challan. He is required to submit one copy of the treasury challan to the SDC if he submits application to the SDC or to the DC if he has submitted application to the DC in token of payment of premium. On receipt of such copy of the treasury challan, the amount of premium is recorded along with treasury challan No. and date against the name of the applicant with whom land has been settled, in the Kabuila petition Register. Besides these, personal file of each applicant is maintained by the DC.

4.15 Liability to pay revenue

If the occupant to whom settlement is offered accepts it, he shall be liable for the revenue assessed on the land from the commencement of the year in which he first occupied it. If the occupant refuses the settlement offered to him, settlement may be offered to any other person from the commencement of the year succeeding that in which the occupation was discovered and the actual occupant, notwithstanding his refusal to accept settlement, shall from the commencement of the year in which he first occupied the land, be held liable for the revenue assessed on it.

*(Rule 17 under the Regulation)*
4.16 Register of conversion of annual patta land.

The Government vide their letter No. RSD. 8/87/32 dated 26th September, 1989 directed all Deputy Commissioners, Sub-Divisional Officers, Settlement Officers to get a register maintained regularly showing therein all conversion of annual pattas/short leases into periodic/separately for rural and urban areas and also the amounts of premium realised. They were also instructed to submit quarterly progress report to the Revenue (Settlement) Department in this regard at the end of each quarter punctually.

4.17 Penalty for encroachment.

A person who has encroached upon a land without any right of land holder or a settlement holder intentionally disobeys an order or requisition to vacate the land under sub-rule (2) and (3) of rule 18 under the Assam Land and Revenue Regulation, 1886, he shall be liable to a fine which may extend to two hundred rupees and in case such disobedience is continued, to a further penalty which may extend to fifty rupees for each day during which such breach continues. Any person who having been once evicted under sub-rule (2) or sub-rule (3) of rule 18 under the ALRR, 1886 from any land encroaches on any land over which no person has acquired the right of a proprietor, a land holder or a settlement holder shall on conviction before a Magistrate be liable to imprisonment which may extend to six months or fine which may extend to one thousand rupees or both.

4.18 Land revenue and minimum assessment.

The land revenue payable on account of any lease shall be determined by such general orders regarding the assessment of land revenue as may have been issued by the State Government when confirming the last settlement of the local area or class of estates in question. Where no such general orders exist, the special orders of the State Government shall be taken. The minimum assessment of an estate shall be one rupee.

(Rule 19 under the Regulation)

4.19 Royalty on timber.

The following provisions shall apply to case of all leases for ordinary cultivations:

(a) No royalty shall be payable on any forest produce except timber sold, bartered, mortgaged, given or otherwise transferred or removed for transfer. Such timber shall be liable to the full royalty under rules relating to un-classed State Forests.
(b) Before a lease is granted the applicant may clear his liability for royalty upon all such timber by the prepayment of a sum representing the full royalty on all trees which are likely to be sold, bartered, mortgaged, given or otherwise transferred or removed for transfer. The sum to be so paid shall be estimated by the DC either on the basis of rate per bigha or in such other manner as may be fair and equitable. The estimate of the DC shall be final. The repayment shall be made either in one instalment or in such series of instalment as the DC may determine.

(c) At any time during the pendency of a lease the lessee may clear his liability in respect of all trees standing on the land.

(d) Trees which were planted, or began to grow on the land during the pendency of a lease shall be exempted from all payment of royalty even if sold, bartered, mortgaged, given, or otherwise transferred or removed for transfer. When land has been settled continuously for twenty years, all trees standing thereon shall be presumed to have been planted or to have began to grow during the pendency of lease.

(e) If no trees other than trees exempted under clause (d) are standing upon the land of a lessee, he may at any time apply to the DC for an endorsement and the DC after ascertaining that allegation is correct, shall make such endorsement free of charge.

(f) Subject to the payment of such royalty, if any, as is due under clauses (a), (b) or (c) above, the holder of a periodic or a annual patta shall be entitled to cut down or sell any tree standing in the land covered by his lease provided that the holder of an annual patta shall not be entitled to cut down or top branches from trees of such classes and within such areas as may be notified in this behalf by the State Government.

(Rule 21 under the Regulation)
CHAPTER – 5

5. Special provision relating to applications for special cultivation.

5.1 Deposit of cost of survey and of demarcation of boundaries.

If the area applied for exceeds acres, for special cultivation the applicant shall at the time of presenting his application deposit a sum to cover the cost of survey at the prescribed rate. The applicant shall deposit, in addition to the cost of survey, the cost of clearing and of demarcating boundaries as estimated by the DC. Thereafter, the DC shall cause the land to be surveyed and a map prepared.

5.2 Valuation of timber

The DC shall, as soon as possible after an application has been filed and admitted by him, cause a Forest Officer to make an estimate of the full royalty valuation of the trees on the land applied for. If the applicant is dissatisfied with the valuation, he may appeal to the State Government. In special cases, payment of the value of timber on the land may be postponed for such time and under such conditions as the State Government may decide. The DC can dispose of the timber on the land applied for before settlement is completed. Such disposal of the timber shall be arranged as soon as possible after the receipt of the report of the Divisional Forest Officer under rule 31 (2) under the Regulation. The timber so disposed of shall be removed within a period not exceeding two years.

(Rules 31, 38 and 39 under the Regulation)

5.3 Liability to payment of premium

In addition to the land revenue payable under rule 17 and the value of the timber assessed under rule 37, an applicant to whom a lease for special cultivation is granted shall be liable to payment of premium at the rate fixed by the Government from time to time for each locality. The premium shall be payable on or before the date of the issue of lease unless the State Government otherwise direct.

(Rule 40 under the Regulation)
5.4 **Premium on land taken up for ordinary cultivation found to be cultivated with tea.**

The settlement holder of any land taken for ordinary cultivation and subsequently found to be under special cultivation shall be liable to pay premium at the rate fixed by the Government for that locality. Premium shall be payable immediately and without reference to the period of settlement.

*(Rule 40A under the Regulation)*

5.5 **Payment of revenue on land under special cultivation.**

Full revenue shall be due on the whole area from the commencement of the year in which the lease was signed or any portion of the land occupied, whichever is earlier.

*(Rule 42 under the Regulation)*

5.6 **No right of transfer of land in certain cases.**

When any person obtains a lease for special cultivation wholly or partly free of premium it shall be a special condition thereof (in consideration of the area settled free of premium) that he shall not transfer the estate or any portion thereof by gift, sale, exchange, unsatisfactory mortgage, or sub lease or in any other manner whatsoever within 10 years of the date of issue of the lease, except with the previous consent in writing of the DC and upon such terms as the DC may prescribed and any transfer made without such consent shall be null and void. The DC shall not withhold his consent in any case in which the applicant pays full premium together with any suspended revenue due in respect of the area transferred.

*(Rule 43 under the Regulation)*

5.7 **Unpaid premium and suspended revenue**

Under rule 44 under the Regulation (i) if the estate falls into arrears on account of land revenue and local rate or any part of it is relinquished or (ii) if the opinion of the DC reasonable progress is not being made in development of the grant, the whole of the suspended premium and the suspended revenue, if any, shall be payable immediately and may be recovered as an arrear of land revenue.

*(Rule 44 under the Regulation)*
5.8 **Right of a lessee**

Subject to the special conditions laid down, a lease for special cultivation shall confer a permanent, heritable and transferable right. The term of the lease shall be 15 year after which the holder shall be entitled to settled on a periodic khiraj lease for special cultivation at the rate then current in the district.

*(Rule 45 under the Regulation)*

5.9 **Register of application**

A register shall be kept by the DC, of all applications for lease of waste for special cultivation.

*(Rule 47 under the Regulation)*

5.10 **Rate of premium for settlement of land for special cultivation of tea.**

The Government vide their letter No. RSR 9/88/Pt-1/26 dated, Dispur, the 24th June 1991 revised and refixed the rate of premium for settlement of land for special cultivation of tea as under:

(1) In respect of the land without standing tea bushes 100% of the prevailing market price of the land.

(2) In respect of the land having tea bushes 100% of the prevailing market price of the land plus an additional amount being the reasonable value of tea bushes.

5.11 **Surcharge on tea land**

Land holding which are under special cultivation of tea and purpose ancillary thereto and in excess of 0 bighas are subject to levy of surcharge at 30% of the land revenue effective from 1st October 1972.
CHAPTER – 6

6. Grant of lease and settlement of land and revenue in respect of town lands.

6.1 Settlement of a town land.

Settlement of town land means a special operation carried out under the provisions of Sections 17-42 of the Regulation for the format revision of the land revenue demand of that town.

(Rule 54 (d) under the Regulation)

6.2 Settlement of wasteland in town

Lease of wasteland in town shall be obtained by formal application only. Applications of leases of waste land in towns shall be in writing and shall be presented to the DC/SDO, who will have a map prepared of the land or have it indicated on an existing map and after making such local inquiry shall pass an order allowing the application in whole or in part of disallowing it altogether. Settlement of town land shall be subject to prior payment of premium at such rate as may be fixed by the Government.

(Rule 67 under the Regulation)

6.3 Grant of lease

If a lease is granted it shall ordinary be a periodic lease for town and land running from the year in which it is granted to the terminal year of the town in question. The DC may grant short leases for terms not exceeding three years for lands for temporary purposes. When lease for town land is converted into a periodic lease a premium shall be charged at a rate approved by the State Government.

(Rule 68 under the Regulation)

6.4 Land revenue of town land not exceeding the annual value of the site

The land revenue which is payable shall be determined in accordance with the principles laid down in Sections 16-19 of the Assam Land Revenue Re-assessment Act VIII of 1936. In no case shall it exceed the annual value of the site. This value will depend upon local circumstances and on competition and must be determined by enquiry. With
the exception of short leases every lease of town lands be renewable from time to time on expiry at the option of the settlement holder.

(Rule 73 under the Regulation)

6.5 Revision of revenue of town land

(a) The revenue of town lands may be revised before the expiry of the term of the lease, i.e. 20 years, under the provisions of Section 21 of the Assam Land Revenue Reassessment Act, 1936, when agricultural land has been converted into a residential site or a trade site or vice-versa or a residential site has been converted into a trade site or vice-versa.

(b) If the Settlement Officer has made any subclass for ‘un-utilised land’ be converted into a residential site or a trade site, it shall be liable to reassessment at the rate fixed at the last settlement for similar residential sites or trade sites in town.

(Rule 74 under the Regulation, Section 21 of Assam Land Revenue Re-assessment Act, 1936)

6.6 Term of periodic lease

The term of periodic lease for town land is 20 years under Section 21 of the Assam Land Revenue Reassessment (Amendment) Act, 1990.

(Rule 75 under the Regulation)

6.7 Procedure for assessment of town land

Assessment of town land is made in accordance with the procedure as laid down in rule 55-59 under the Regulation and the rules under the Assam Land Revenue Reassessment Act (VIII) of 1936.

(Rule 75 under the Regulation)
CHAPTER – 7

7. Registration

7.1 Preparation of Register

The Deputy Commissioner of every district shall prepare and keep the following registers:

(a) A General Register of Revenue Paying Estates
(b) A General Register of Revenue Free Estates
(c) Such other Registers as the State Government may direct.

The register shall be written in the prescribed form and shall be prepared, arranged, kept and maintained in the prescribed manner. Every alternation, addition, partition, union, removal of the estate from the registers should be noted in those registers.

(Section 48 of the ALRR, 1886 and 114 under the Regulation)

7.2 Registrations and Mutation Register

Every Revenue Officer duly empowered to entertain applications for registration or mutation of names shall keep a Registration and Mutation Register in Form No. 27. All applications for registration or mutation will be entered in this register.

(Rule 121 under the ALRR, 1886)

7.3 Fees on transfers

Fees at the following rates shall be levied by the DC, SDO or other officer duly empowered to register transfer on the registry of any transfer and no application for mutation or registration shall be entertained until such fees have been paid:

(1) In the case of revenue paying land, twenty five paisa per cent on the annual revenue payable to the Government from the extent of interest transferred. No fees shall be leviable when the land revenue payable from the extent of interest transferred is less than Rs. 50.00.

(2) In the case of Nisfkhiraj estates in Assam valley fifty paisa per cent on the annual revenue payable to the State Government from the extent of interest transferred.
(3) In the case of waste land grants for special cultivation assessed to revenue or assessable at some future date during the term of the grant, fifty paise per cent on the maximum revenue payable during such term.

(4) In the case of revenue free lands, 2% on the annual value of the extent of the interest transferred, such annual value being calculated as laid down in the Assam Local Rates Regulation and in rules issued thereunder. In case of Fee simple grants no portion which is under cultivation, the annual value shall be calculated at the rate of one rupee fifty paise an acre on the amount of land transferred. No fee for the registry of any one transfer shall exceed Rs. 100.00 or be less than twenty five paise when the transfer relates to revenue free estate, or less than twenty five paise when the transfer relates to revenue free estate, or less than twenty five paise when the transfer relate to a permanently settled or Nisflhiraj estate or to waste land grant and for any fraction of paise a full paise shall be levied.

(Rule 126 under the Regulation)

7.4 Fees payable on registration of Talukdari tenures

No application for registration of Talukdari and other similar tenures under Section 55 of the ALRR, 1886 shall be entertained until the applicant has paid fees at the following rates:

(a) If the annual rent of the tenure does not exceed Rs. 1000.00 at the rate of 5 per cent on the rent.

(b) If the annual rent of the tenure exceeds Rs. 1000.00 at the rate of 5 per cent on the rent upto Rs. 1000.00 and at 1 per cent on all above the amount.

If application for registry is made after three months from the date of creation of the tenure, fees shall be levied at double the above rates and if made after six months from the date of creation of the tenure, at four times the above rate.

7.5 Registration fee

On any registry under Section 50 under ALRR, 1886, fees may be levied from the person in whose favour the registration is made at the prescribed rates.

(Section 57 under he ALRR, 1886)
7.6 **Penalty for non-registration**

If any person, being required by Section 50 to apply for registration voluntarily or negligently omits to do so within the time specified in that section, he shall be liable to a fine, to be imposed by the DC which may extend to five times the amount of fee which would be payable under Section 57 for registration and to such further daily fine as the DC may think fit to impose not exceeding one rupee for day during which the person omits to apply for registration after a date to be fixed by the DC in a notice requiring him to apply for registration.

{Section 58 (1) under the ALRR, 1886}
CHAPTER – 8

8. Arrears and mode of recovery

8.1 Liability for revenue etc.

Land revenue payable in respect of any land shall be due jointly and severally from all persons who had been in possession of the land or any part of it during any portion of the year in respect of which revenue is payable.

*(Section 63 of the ALRR, 1886)*

8.2 Penalty leviable on arrears and notice of demand

(a) Land revenue not paid on the date when it falls due shall be deemed to be an arrear and every person liable for it shall be deemed to be a defaulter. When an arrear has accrued, an additional charge by way of penalty not exceeding one rupee be levied.

(b) If the arrears is not in respect of a permanently settled estate the DC may in his discretion, before employing any process for enforcing payment, issue a notice of demand, calling on the defaulter to pay the amount within a time specified.

*(Section 68 and notes thereunder under the ALRR, 1886)*

8.3 Sale of moveable property

The DC may for the recovery of an arrear, order the attachment and sale of so much of a defaulter’s moveable property as will, as nearly as may be, defray the arrear.

*(Section 69 of the ALRR, 1886)*

8.4 Sale of defaulter’s estate

When an arrear has accrued in respect of a permanently settled estate or of an estate in which the settlement holder has a permanent, heritable and transferable right of use and occupancy, the Deputy Commission may sell the estate/land by auction. An estate which is not permanently settled estate shall be sold if the DC is of opinion that attachment of the moveable property of the defaulter under section 69 is not sufficient for the recovery of the arrear.

*{Section 70 (1) of the ALRR, 1886}*
8.5 Deposit by purchase under auction sale

(a) The person declared to be the purchaser at an auction sale shall be required to deposit immediately twenty five percentum on the amount of his bid and in default of such deposit the property shall forthwith be again put up and sold.

(b) The full amount of purchase money shall be paid by the purchase before sun set of the fifteen day from the date on which the auction sale took place or, if that day is a Sunday or other authorized holiday then on the next following office day.

(c) In default of payment within that period the deposit after defraying there out the expenses of the sale, shall be forfeited to the Government, the property shall be resold and the defaulting purchaser shall forfeit all claim to the property or to any part of the sum for which it may be subsequently sold.

(d) If the proceeds of the sale which is eventually made after a fresh notice for resale are less than the price bid by the defaulting purchaser, the difference shall be leviable form him as if it were an arrear.

8.6 Purchase of defaulting estates by the State Government

When a defaulting estate is put up for sale for arrears of revenue due thereon, if there be no bid, the Revenue Officer conducting sale may purchase the estate on account of the State Government for one rupee or if the highest be insufficient to cover the arrear may purchase the estate in the State Government at the highest amount bid. Section 70 under the ALRR, 1886 applies to an estate sold for its own arrears and does not apply to an estate sold for the purpose of recovery of arrears not its own. The sale of such an estate is governed by section 91 (1) of the Regulation.

(Rule 141 under the ALRR, 1886)

8.7 Annulment of settlement

(a) Under Section 91 under the Regulation where the estate in respect of which the arrear has accrued is not a permanently settled estate and is situated in any local area to which the State Government may, by notification, apply this section, if the process provided for in Section 69 is not sufficient for recovery of arrear, the DC may by proclamation published in the prescribed manner, annual the existing settlement of the estate and relinquish the claim of the Government to the arrear.
(b) If the arrear is in respect of an estate in which the settlement holder has a permanent, heritable and transferable right of use and occupancy, the DC shall not annul the settlement without the sanction of the State Government Settlement of land under the management of the court of wards or under attachment by the order a revenue authority shall not be annulled for recovery of arrear accrued in respect of such land.

8.8 Remission of arrear

The annulment of settlement of an estate carries with it the remission of the arrear due thereon and it is not necessary to apply for separate sanction to the remission. An order formally annulling settlement should invariably be recorded when arrear due on annual pattas other than in Faut, Ferar, Jatrahin cases are remitted by the DC. The DC should submit to the Commissioner a quarterly return showing the number of annual patta land in each sub-division the settlement of which has been annulled during the quarter under section 90 of the Regulation and the amount of revenue remitted thereon.

(Notes 2 & 4 under Section 90 under Regulation)

8.9 Resettlement of land

In re-settling lands, the settlement of which has been annulled on account of arrears, preference will be given to an applicant who tender payment of the arrears and costs. Such land will not, during the year in which settlement is annulled, be settled with any person without payment of arrears costs, otherwise than on annual lease.

(Note (ii) Section 90 under Regulation)

8.10 Sale of immoveable property other than the defaulting estate.

(a) If an arrear cannot be recovered by any process and the defaulter is in possession of any immoveable property other than the estate in respect of which the arrear has accrued, the DC may proceed against any of that other property situated within his district according to the law for the time being in force for the attachment and sale of immoveable property under the decree of a Civil Court.

(b) If there is no such other property in this district, the DC make under his land a certificate in the prescribed form, of the amount of the arrear remaining unpaid and may forward the same to the DC of any other district in which this Regulation is in force and within the limits of which the defaulter is possessed of any such property and that DC shall thereupon proceed to realise the arrear as if it were an arrear accruing in his district.
CHAPTER – 9

9. Special rules for recovery of arrears of land revenue due from temporarily settled estates included in the jurisdiction of Mouzas and Tahsil in the district of Assam Valley and Cachar.

9.1 Submission of defaulters’ list

A Mouzadar may, after an arrear has fallen due in his Mauza, file a defaulters’ list in the court of the DC or the SDO. No defaulters’ list shall be entertained if it relates to arrears of revenue accruing earlier than in two revenue years previous to the preceding 30th June. On receipt of such list, the DC or the SDO shall order for attachment of defaulters’ moveable property and serve a sale notice on them (defaulters). Should the defaulters still fail to pay arrears with cost even after attachment of his moveable property, the DC or the SDO shall the defaulters’ moveable property before the date fixed for sale.

(Rules 152, 153, 154 under Regulation)

9.2 Sale of defaulting estate

If the Mauzadar is of opinion that the process provided for in Rules 153 and 154 under the Regulation is not sufficient for the recovery of the arrear, he may, if the arrear has accrued in respect of an estate in which the settlement holder has a permanent, heritable and transferable right of use and occupancy, apply to the DC to order the attachment under Section 69A or the sale of the estate itself.

(Rule 155 under the Regulation)

9.3 Attachment of defaulters’ moveable property by the Mauzadar.

A Mauzadar who has been invested with the powers of a Deputy Commissioner (DC) under Section 69 of the Assam Land and Revenue Regulation, 1886 may order the attachment of the defaulters’ moveable property subject to such conditions and restrictions referred to in Executive Instruction No. 129 of the Assam Land Revenue Manual Vol. I and the note under Rule 156 under the Regulation.

(Rule 155 under the Regulation)
9.4 Annulment of settlement

(a) In respect of estates in which the settlement holders have permanent, heritable and transferable right of use and occupancy, the Mauzadar may, when the estates have no saleable value, apply for the annulment of the settlement of such estate and remission of the arrears thereof under Section 90 under the Regulation when the cases are not included in the ‘Faut’, ‘Ferar’ and ‘Jatrahin’ lists. The annulment of such estates requires the sanction of the Commissioner.

(b) If the process under Section 69 of the Regulation proves insufficient for recovery of the arrears of estates in which the settlement holders have not a permanent, heritable and transferable right of use and occupancy and which are not included in the list of ‘Faut’, ‘Ferar’ and ‘Jatrahin’ cases, the Mauzadar may apply for the annulment of settlement of such estates, which may be sanctioned by the DC himself.

(c) The annulment of the settlement involves the remission of all arrears due by the settlement holder and also the remission and if already paid, the refund of the sum realizable from the Mauzadar on the same account for the periods not earlier than two revenue years previous to the preceding 30th June, vide proviso to Statutory Rule 152, including process fees.

(Executive Instruction No. 133 of the Assam Land Revenue Manual Vol. I)

9.5 Attachment and sale of moveable property for recovery of arrears of land revenue on temporarily settled estate.

The Tahsildar is authorized to attach moveable property of a defaulter when arrear of land revenue etc. has accrued in respect of a temporarily settled estate and serve a sale notice on the defaulter at the same time. It the defaulter, after attachment of the moveable property, still fails to pay arrear with costs, the Tahsildar shall proceed to sell the moveable property attached before the date fixed for sale. If the Tahsildar is of opinion that the process is not sufficient to recover the arrear, he may, if the arrear has accrued in respect of an estate in which the settlement holder has a permanent, heritable and transferable right of use and occupancy, apply to the DC or the SDO to order sale of the estate.

(Rule 161,162,164 under the Regulation)
9.6 **Penalty or fee payable by the defaulter**

If the settlement holder of the temporarily settled estate tenders payment of arrear, payment shall be accepted on payment of amount as penalty or fee as the cases may be in cash or in court fee stamps to be affixed to the challans tendering payment:

(a) If paid before issue of attachment order 50 paise penalty under Section 68 (1).
(b) If paid after issue of attachment order Rs. 1.00 fee under Section 75, in addition to penalty Section 68 (1).
(c) If paid after issue of sale proclamation, Rs. 1.00 fee under Section 75, in addition to the penalty under Section 68 (1).

*(Rule 165 under the Regulation)*

9.7 **Fees payable by the defaulter of permanently settled estate.**

If the payment of an arrear is tendered by a defaulter the payment shall be accepted on payment of the following fees in cash or in court fee stamps affixed to the challan tendering payment:

(a) If paid before issue of proclamation of sale of a defaulting estate Rs. 1.00 penalty under Section 68 (1).
(b) If paid after issue of proclamation of sale of a defaulting estate Rs. 2.00 fee under Section 75 in addition to penalty under Section 68 (1).

9.8 **Fees payable by the defaulter in Karimganj District.**

If the settlement holder of a temporarily settled estate tenders payment of arrears due from his after it has accrued, payment shall be accepted on payment of the following fees in cash in a court fee stamps to be affixed to the challan tendering payment:

(a) If paid before issue of process for recovery of arrear, 50 paise penalty under Section 68 (1).
(b) If paid after issue of process for recovery of arrear, Rs. 1.00 penalty under Section 68 (1).

If the arrear does not exceed fifty paise the penalty leviable under clause (a) or clause (b) shall in no case exceed fifty paise.

*(Sub Rule 8 of Rule 170 under the Regulation)*
CHAPTER – 10

10. Partition of estates

10.1 Cost of survey and partition

Applications for partition shall be made by the applicant. The fees or other cost in respect of service of notices or publication of proclamation under Section 99 or 116 of the Land and revenue Regulation shall be paid either with the application or within such time as may be allowed by the DC or the SDO. The estimated cost of survey and partition shall be paid by the applicant and other shares in proportion to their respective shares within the period not less than 30 days or not more than 30 days from the date of approval of the estimated by the DC.

The cost of survey and partition shall ordinarily not exceed the following rates:

(a) If the area of the estate to be partitioned does not exceed 200 acres, at Rs. 60.00 per 100 acres with a minimum of Rs. 2.00.
(b) If it exceeds 200 acres, but does not exceed 400 acres, the first 200 acres at Rs. 60.00 and the remainder at Rs. 50.00 per 100 acres.
(c) If it exceeds 400 acres, but does not exceed 600 acres, 200 acres at Rs. 60.00, 200 acres at Rs. 50.00 and remainder at Rs. 40.00 per 100 acres.
(d) If it exceeds 600 acres, 200 acres at Rs. 60.00, 200 acres at Rs. 50.00, 200 acres at Rs. 40.00 and the remainder at Rs. 25.00 per 100 acres.

(Rules 171, 172, 174 and 178 of the Regulation)

10.2 Register of partition

The following register shall be kept in the office of the DC and SDO:

(a) Register of applications for perfect partition of estate.
(b) Register of application for imperfect partition of estate.
(c) Register of Union Estates, form No. 49, 50 and 51.

(Rule 180 of the Regulation)
CHAPTER – 11


11.1 Declaration of any specified area as town land.

1) The State Government may, at any time by notification, signify its intention to declare any specified area which is not already town land to the town land for the purpose of this Act.
2) A copy of the notification under sub (1) shall be published in such places within the area concerned.
3) Any person, affected by the proposed declaration may, within six weeks from the date of publication of the notification, submit any objection in writing to the State Government through the Deputy Commissioner and the State Government shall take this objection into consideration.
4) After considering all the objections received under sub-section (3), the State Government may, by notification, declare the area or any part thereof to be town land for the purpose of this Act.

(Section 3 of A.L.R.R. Act, 1936)

11.2 Forest report

Before issuing any notification of settlement under section 18 of the Regulation for any local area or class of estates, the State Government shall require from an officer appointed for the purpose a forecast report. The report shall explain the main factors justifying a revision of the assessment and shall indicate the probable financial results of the settlement of the local area or class of estates, as a whole, as also as far as can be foreseen, of each part thereof which is distinct in character. The report shall be published in the Gazette at least three months before the issue of notification of settlement and along with the report there shall be published a notice specifying a date on or after which it is proposed to issue the notification and the State Government shall consider any objection or suggestion with respect to the proposed notification that may be received before the date so specified from any person likely to be affected thereby.

(Section 6 of A.L.R.R. Act, 1936)
11.3 **Re-assessment of land other than town land.**

The offer of settlement of any land which is assessed as used for agricultural purposes may contain a condition that if the land is used for commercial or industrial purposes or if the soil of any estate has permanently improved or deteriorated through causes beyond the control of the settlement holder the assessment may be revised in the prescribed manner before the expiration of the term of the lease.

*{Section 13 (ii) of A.L.R.R. Act, 1936}*

11.4 **Limitation of enhancement of revenue of land other than town land.**

The incidence of the revenue, that is to say, the total revenue assessed divided by the total settled area on which it is assessed, shall not exceed the incidence of the revenue immediately before the settlement by more than 30 percent in the case of entire area or class of estates notified for settlement or by more than 50 percent in the case of any village which was an established village at the last settlement.

*{Section 11 (ii) of A.L.R.R. Act, 1993}*

11.5 **Term of assessment of land not being town land.**

Term for which the land revenue is assessed shall not be less than 30 years provided the State Government may, for reasons to be recorded, fix a shorter term of settlement of land other than town land.

*{Section 13 (1) of A.L.R.R. Act, 1936}*

11.6 **Reassessment of town land.**

The revenue may be reassessed before the expiry of the term of the lease if it appears to the DC that (a) agricultural land has been converted into a residential site or a trade site or vice-versa or (b) a residential site has been converted into a trade site or vice versa. The DC shall submit monthly progress report to the Government on the works of reclassification of land and assessment of land with statement showing the extent of areas, amount of existing land revenue and the amount of enhanced land revenue sub-division wise.

*{Section 14 to 19 of A.L.R.R. Act, 1936}
11.7 **Assessment of revenue on industrial land in a town.**

Where land originally settled is used as industrial land, the revenue thereon shall be assessed at such higher rates as may be prescribed by Rules.

*(Section 25 of A.L.R.R. Act, 1936)*

11.8 **Assessment of revenue on land used as a fishery.**

Where land originally settled as land as used as fishery, the revenue thereon instead of being assessed on the basis of a rate per bigha, may be assessed according to the annual values of the fishery.

*(Section 25 of A.L.R.R. Act, 1936)*
CHAPTER – 12

12. Suspension, remission and exemption of land revenue.

12.1 Suspension and remission of land revenue.

In the case of wide spread local calamities such as failure of rainfall or earthquake or floods, hailstorms or revenges by insects which cause damage to a limited area and affected a particular harvest, relief in the form of suspension or remission of land revenue may be granted to persons to whom one of such calamities has caused losses which render them unable to meet the Government demand from their own resources or without hardship. Such suspension or remission of land revenue shall be granted after preliminary local inquiry made by the DC and a report is to be submitted to the Commissioner of the Government wherever necessary. In the case of private calamities such as fire, sickness or loss of cattle suspension or remission of land revenue is granted to a Raiyat.

(Executive Instruction Nos. 102-113 of the Assam Land Revenue Manual Vol. I)

12.2 Exemption of land revenue.

The Government have exempted land revenue to the Agricultural Land Holding upto 10 (ten) bighas or less in all. The Government have decided that the benefit or exemption of land revenue to the agricultural land holders shall be extended to the members of the Gramdani Village, having share of agricultural land upto 10 (ten) bighas or less in all.

CHAPTER – 13


13.1 Fees on Judicial Process.

Fees on processes which are issued by Revenue officers or Settlement Officers in case of a judicial nature as defined in rule 181 under the Regulation shall be charged for in accordance with the rules framed by the Court Fees Act, VII of 1870 and confirmed by the State Government.

(Rule 187 of the Regulation)

13.2 Fees on Executive process

The following rules relates to fees chargeable on executive processes:

(a) Fees on executive processes shall be charged at the uniform rate of one rupee on every warrant and at the same rate on every summons, notice, proclamation or other order issued. When processes of any one kind other than warrants are to be served or executed in the same case and at the same time on more persons than one, the fee leviable shall be twenty five paise for each such person subject to a minimum of one rupee and maximum of Rs. 2.50 for all processes.

(b) In Karimganj district where during the rainy season travelling except by boat is impracticable, the State Government shall defray all charges on account of boat hire or ferry toll where such is legally eligible. In consideration of this, the fees leviable shall be increased by 50 percent from 1st June to the 30th November.

(c) Postal charges, when the process has to be sent by post, shall be defrayed by the State Government.

(d) Process issued by or at the instance of a Revenue Officer other than a Mauzadar shall be served in the first instance free of charge, but the fees chargeable under this rule shall be levied from the parties according as the Revenue Officer disposing of the case may determine. The fees so recovered shall be attached in Court fee stamps to the Nazir’s report of recovery of the fees.
(e) All fees executive processes shall be prepaid in stamps to be affixed to the applications for issue of process. Where postponement is unavoidable, and the fees are paid in stamps, the Nazir shall affix the stamps to his report; if paid in cash, the Nazir on receipt of the amount shall buy the necessary stamps and affix them to the report. In all cases, the stamps shall be punched in the presence of, or by a Revenue Officer. Provided that in cases in which process fees are remitted by money-order whether singly or with land revenue or land rates, the fees should be finally credited to the State Government in Treasury accounts as a receipt under the head "XXI - Administration of Justice Court fees realised in cash". The Treasury Officer will note on the money-order coupon the number and the date of the credit and send it forthwith to the Nazir to make a note of payment of the fees in his process register.

(Rule 188 of the Regulation)

In order to implement the Government Policy, 1989 executive instructions have been issued under several Government Circulars from time to time to the Deputy Commissioner (DC) and the Sub-Divisional Officers (SDOs) of the plains Districts. Some important policies adopted by the State Government are as follows:

(1) Allotment/settlement of land for ordinary cultivation in rural areas.
(2) Disposal of land acquired under the Fixation of Ceiling on Land Holding Act, 19 (Amended) and under Assam State Acquisition Nature Act, 1959 (Amended).
(3) Allotment/settlement of land for Homestead purpose in Rural Areas.
(4) Allotment/settlement of land for special cultivation.
(5) Temporary permission for manufacturing bricks, tiles, etc.
(6) Conversion of annual lease into periodic.
(7) Settlement and reservation of land in towns.
(8) Special provisions for Scheduled Caste and Schedules tribes.

14.2 Allotment/settlement of land for ordinary cultivation in Rural Areas.

(i) Land at the disposal of the Government for ordinary cultivation may initially be given by way of allotment to indigenous landless persons. After 3 (three) years of continuous physical possession by cultivating the same, the land may be settled with the allottees, provide the land is found to have been used for the purpose for which it was allotted.

(ii) Land already allotted may be settled with the indigenous allottee provided the allottee is in continuous possession for a period of 3 years or more by cultivating the same or used it for purpose for which it was allotted.

(iii) The old occupation of Government Khas land used by the indigenous cultivators by growing oranges and trees by raising gardens in compact blocks and in continuous possession for 10 years or more and still in possession by raising oranges and citrous gardens may be regularized by granting periodic settlement on payment of due premium to be fixed by the Government in this regard subject to the maximum limit of 10 (ten) bighas per family.
(iv) The Government have decided to give allotment and settlement of land in the permanent surveyed ‘Chars’ in the State with the local deserving landless Indian Citizens.

(Paras 1.1, 1.2, 1.10 and 1.11 of the Government Land Policy, 1989)

14.3 Settlement of land acquired under the Fixation of Ceiling of Land Holding Act, 1956 (Amended) and under the Assam State Acquisition of Land belonging to Religious or Charitable Institutions of Public Nature Act, 1959 (Amended).

(i) Settlement of the tenanted land acquired under the Assam Fixation of Ceiling on Land Holding act, 1956 (as amended) with the tenants in occupation shall be settled under provisions 16 of the said Act. Any such excess land which has not been settled under Section 16 ibid., shall be settled under Section 17 ibid. read with Section 12 of the Assam Land and Revenue Regulation, 1886.

(ii) The tenanted land acquired under the Land Ceiling Act, but not under occupation of tenants or their legal heirs, may be treated as ordinary Government Land shall be disposed of as per land policy of the Government.

(iii) The untenanted land acquired under the land ceiling Act and already allotted to landless persons by issue of allotment certificates may be settled with the allottees or their legal heirs, if they are found in physical possession of the land so allotted, subject to the limit of 8 bighas per family.

(iv) The untenanted ceiling acquired land not yet allotted may be allotted expeditiously to the deserving landless persons as per provisions of Section 17 of the Act.

(v) The allotment of land, already allotted, but not found in occupation of actual allottees or their legal heirs even after 3 (three) years of allotment may be cancelled and such land may be allotted/settled with deserving landless cultivators.

(vi) The acquired ceiling surplus land which is unfit for cultivation and homestead, shall be identified expeditiously and earmarked/reserved for utilisation by different departments concerned.

(vii) The land acquired under the Assam State Acquisition of land belonging to Religious of Charitable Institutions of Public Nature Act, 1959 (Amended) may be disposed of as per provisions of the said Act.

(Paras 2.1 – 2.7 of the Government Land Policy, 1989)
14.4 Allotment/settlement of land for homestead purpose in rural area.

(i) Local indigenous families of the State who do not have homestead land in the name of any member of their families may be allotted suitable homestead land not exceeding one bigha per family. The land allotted for homestead purpose may be settled with the allottee after expiry of 3 years of allotment provided the allottee is found to have occupied the land by constructing dwelling house and residing therein.

(ii) The land allotted Rural House Site Scheme (MNP Scheme) may be settled expeditiously with the allottees or their legal heirs as the case may be, provided the land so allotted has been properly utilised as homestead.


14.5 Allotment/settlement of land for special cultivation.

(i) Government high land and ceiling surplus land suitable for special cultivation shall be allotted to and settled with small growers of tea, coffee, rubber etc.

(ii) The maximum ceiling of allotment of land for special cultivation is four hectares in the case of individual and aggregate of the holding of the number of members in the case of registered Co-operative Society.

(iii) The allottee must utilize the land within 3 years of allotment for the special cultivation, failing which the allotment shall be cancelled.

(iv) After expiry of three years of allotment, the land shall be settled with the allottee provided the same has been used for special cultivation. Special periodic leases shall be issued in conformity with the provisions of the Assam Land and Revenue Regulation, 1886 and the periodic leases will be terminated with other similar leases of the district.

(Paras 5.1 – 5.5 of the Government Land Policy, 1989)

14.6 Temporary permission for manufacturing bricks, titles, etc.

In accordance with para 8.1 of the Government Land Policy, 1989 Temporary permission for use of Government Khas land for manufacturing bricks, tiles, etc. may be given to an individual or to a Co-operative Society or firm subject to execution of undertaking by the permit holder to the effect that he will pay in advance the land revenue
of the land and the royalty as fixed by the Government and will vacate the land after expiry of the term not exceeding 3 years.

*(Para 8.15 of the Government Land Policy, 1989)*

### 14.7 Conversion of annual patta into periodic one.

Subject to observance of the provisions the existing rules and procedures as laid down in rule 105 of the Assam Land Records Manual, Rule 23 of the ALRR, 1886 and the Government instructions in force conversion of annual lease into periodic shall be granted:

(i) By the Circle Officer in rural areas excluding the area falling outside the radius of 10 kms from the boundary in the case of Guwahati Municipal Corporation and 3 kms in the case of other Municipal and Revenue towns.

(ii) By the D.C. in respect of the areas falling within the radius of 10 kms from the boundary in the case of Guwahati Municipal Corporation and 3 kms in the case of other Municipal and revenue towns.

(iii) By the Government in respect of the areas within Guwahati Municipal Corporation and other notified Municipal and Revenue towns.

(iv) The maximum area allowed to be held in rural area as per provisions of the Assam Fixation of Ceiling on Land Holding Act, 1956 as amended inclusive of the periodic land already held by the family of the settlement holder.

(v) No portion of land falling within 22.5 meters (75 ft.) from the center line of PWD Road/National Highway and falling within 15 meters (50ft.) from the center line of the roads other than PWD Road/National Highway shall be converted into periodic.


### 14.8 Settlement of land in towns.

(i) No land within Municipal Corporation or any town constituted under Assam Municipal Act, 1956 shall be settled for agriculture purposes.

(ii) Land within Greater Guwahati notified under Government Notification No. RSR. 21/59/126 dated 1st October, 1966 and in any other towns shall be settled on payment of premium due the indigenous person who is required to reside in urban area permanently by virtue of his service/professions and has not been able to
purchase land in urban area a owing to poor pecuniary condition in order of preference mentioned in para 14.3 of the Government Land Policy, 1989. Under Para 14.7 of the said policy, town land acquired under the Urban Land (Ceiling and Regulation) Act, 1976, Assam State Acquisition of Land belonging to Religious Charitable Institutions of Public Nature Act, 1959 and Assam Fixation of Ceiling on Land Holdings Act, 1956 but not under occupation of previously recorded tenants shall be treated as ordinary Government land shall be settled with deserving persons subject to payment of premium.

14.9 Settlement of Sarkari land in Guwahati City.

As per Government letter NO. RSS. 48/91/9 dated 05/03/1993 addressed to the DC, Kamrup, Guwahati an indigenous person who is required to reside in Greater Guwahati area permanently for his service/profession and has not been able to purchase land in Greater Guwahati area on account of poor pecuniary condition is entitled under para 14.3 of the Government Land Policy, 1989 to get settlement of maximum 1 katha 10 lessa of Sarkari land within Greater Guwahati for residential purpose. If he is in possession of more than 1 Katha 10 lessa of Sarkari land in Guwahati City, he should furnish written undertaking with the waste land petitions to the effect that he shall vacate the land in excess of 1 Katha 10 lessa.

14.10 Concession in payment of premium on settlement of land and conversion of annual patta land into periodic pattas.

As per Para 16.2 of the new Land Policy, 1989, concession if annual patta into periodic patta in the case of Scheduled castes and Scheduled Tribes has been limited to the extent of 25 percent only over the estimated due premium fixed as per rules in force.
CHAPTER – 15

15. **House Tax assessment**

15.1 **House Tax**

In the parts of the Assam Valley where house tax in place of land revenue is levied, house lists are submitted by the Mauzadar for each village. The Mauzadar is held responsible for personally visiting all the villages and for correctly recording the actual facts. He is also required to explain any decrease in the assessment which may have taken place. The Deputy Commissioner after scrutinizing the village lists with an abstract statement submitted by the Mauzadar, shall forward the copy of the abstract statement to the Commissioner for confirmation.

15.2 **Agency for the preparation of house tax assessment**

In districts of the Assam Valley, the house lists are prepared by the Mauzadar. In North Cachar Hills and the hill mauza in Silchar Sub-Division the Khanashunari register in compiled from information furnished by Mauzadars. In each subdivision, a register should be kept of all villages on which house tax is assessed showing the dates on which the house list is tested by any superior officer. The register should have columns for a succession of years, each column being divided into sub-columns for the name of the testing officer and the date of testing. In the Assam valley district house tax lists should be tested by supervisor Kanungos except in Lakhimpur where it should be done by the political establishment, in Sadar Sub-division of Cachar by the Deputy Commissioner of his assistants and in the North Cachar Hills by the Sub-Divisional Officer.
CHAPTER – 16

16. Revenue Collection

16.1 Grant of receipt for all money paid

All collecting officials should invariably and in all cases, grant a receipt for all money paid on account of land revenue, local rates, process fees and miscellaneous revenue in Form 59. The form has been translated into Bengali and Assamese and bound up in books of 100.

(Executive Instruction No. 7)

16.2 Submission of demand statement to Deputy Commissioner

Each year, as soon as possible, a demand statement should be submitted to the DC showing land revenue demand of the district that is due for collection. Such demand statements are prepared by the Circle officer Mauza-wise and Tahsil-wise and submitted to the DC.

(Executive Instruction No. 8)

16.3 Tahsil and Mauza settlement Daul

In the Assam Valley districts such a demand statement is now prepared in the annual settlement dual of each Mauza by the Circle Officer showing the result of each year’s settlement. In the Cachar district a similar statement should be prepared in accordance with rules 51–67 under the Executive Instructions.

(Executive Instruction No. 8)

16.4 Submission of demand statement in Form No. 60 to Commissioner in the Assam Valley.

A compiled statement, showing in Form No. 60 the demand as fixed after the supplementary settlement, for each district in Assam Valley Division should be submitted by the DC to the Commissioner by the 1st March with a note briefly explaining any substantial increases or decreases. The Commissioner, after scrutinizing the return and passing any needful orders, will transmit it to the Government by 1st April.

(Executive Instruction No. 9)
16.5 **Comparison of collections with demand statements**

It should be an invariable rule to compare the collections each year with these original demand statements and to check of by the DC/SDO the balance as reported from Collecting Officers.

Collections will be reported by the DC in Form No.63. The return should be submitted to the Commissioner 15 days after the close of the quarter. The Commissioner will be responsible for the check of this return.

*(Executive Instruction No. 11)*

16.6 **Submission of collection return in Form No. 3 by the DC and its importance.**

According to executive instruction No. 11 the DC shall submit collection return in Form 63 to the Commission. Importance of the return is three fold. In the first place, it provides for correct ascertainment quarter by quarter, of the demand (current and arrear). In the second place, it enables an accurate check to be maintained on the progress of collections and lastly it provides an effective safeguard against manipulation of figures in collecting officers.

*(Executive Instruction No. 11)*

16.7 **Quarterly return in Form 64.**

A quarterly return showing the demand, collection and arrear balance of local rate should be submitted to the Commissioner by the DC.

*(Executive Instruction No. 12)*

16.8 **Registers to be kept in district and sub-divisional offices.**

The following registers have been prescribed by the executive orders of the State Government to be kept in the office of the Deputy Commissioners (DC) and the Sub-Divisional Officer except where there are Tahsils, Bakijai Register may be kept by the Tahsildar:

(a) Form No. 65 ï Register of sales of estates for arrears of revenue.
(b) Form No. 66 ï Register of annulment of settlements for arrears of revenue.
(c) Form No. 67 ï Register of sales of immoveable property under Section 91 (1) of the Regulation.
(d) Form No. 68 – Register of Certificates issued under Section 91 (1) of the Regulation.

(e) Bakijai Register – Register will be kept in separate paras for permanently settled estates and temporarily settled estates.

(Executive Instruction No. 13)

16.9 Receipt Books to the collecting peons.

(a) Each peon entrusted with the duty of realization of money on processes shall be given by the Nazir a receipt book bearing a distinguishing number and containing receipt forms and counterfoils serially numbered, the total number being certified on the cover by the Revenue Sheristadar in usual form.

(b) The peon on receiving shall give a receipt and shall take from the payer a declaration on the back of the counterfoil of the amount paid. The peon shall also initial the declaration before the payer.

(c) Te Jarikaraks (peon) are given enhanced powers to realise upto Rs. 100.00 on a single process provided the total value of process entrusted to each does not exceed Rs. 1000.00 at any time.

(d) Te peon shall, after return from every trip pay the money realised to the Nazir. He must at the same time produce before the Nazir the receipt book, his diary and the distress warrant with his report of due service on the back of it. The Nazir will scrutinize the receipt book and initial the counterfoil representing the payment after due comparison of all the paper produced. The Nazir will credit into treasury the amount so received.

(Executive Instruction Nos. 15,17 - 19)
CHAPTER – 17

17. Procedure for collection and remittance of land revenue to the treasury followed by Tahsil Officers in Cachar, Hailakandi, Karimganj districts.

17.1 Collection of land revenue.

All payment of revenue shall be made by means of challan in Form No. 71. The challan is written in duplicate either by the authorized challan writer or by the person who pays land revenue. There shall be a separate challan for each kind of estate and the same challan shall not contain entries on account of more than one Mouza or on account of more than five estates. Duplicate challans shall be presented to the Muharrir in charge of the Circle. The Muharrir will satisfy himself that the challan and its duplicate corresponds exactly and compare the challan with the Tauzi or Tauzis (Forms Nos. 72-73). After verification of correctness of the challans he shall return them to the person who presented them. Then the person shall present the challans with money to the Cash Muharrir. The Cash Muharrir shall examine the challans and count money. If he satisfies himself that the amount of revenue corresponds with that in the challans, he shall affix a number to the challans and fill up the headings in the Cash Book (Form No. 75) from the challans. The Cash Muharrir shall initial and date the challans and then make over them to the Tahsildar who in turn shall sign and seal them. One copy of the challan shall be made over to the person who presented them and another copy to the Tauzi Muharrir who shall enter the amount of the challan in the relevant Tauzi Register and initial the challan. The amount of the challan must be entered in the Cash Book. In this connection effective check must be exercised by the Tahsildar to ensure that no money is left out of account. Before signing the challan, the Tahsildar should satisfy himself that the amount entered in the challan has been duly entered in the Cash Book. The Tauzi must be regularly filled up every day. The Tahsildar shall periodically compare a proportion of the challans with corresponding entries in the Tauzi.

All the challans presented on the same day shall be classified by the Tauzi Muharrir Mauzawari and according to the class of estate and tacked together into a bundle. Outside each bundle will be kept a slip in Slip No. 85 at the close of each day the Cash Muharrir will add up his receipts. This total should correspond with the total of slip. The Tahsildar will compare the total of the slip with the entries on the receipt side of the Cash
Book and sign the Cash Book and the slip, provided the totals agree with the cash received from the Cash Muharrir. The cash will be counted and taken over by the Tahsildar from the Cash Muharrir at the close of every day.

*(Executive Instruction Nos. 23-24)*

17.2 Remittance of revenue into Treasury.

The Tahsildar after taking over money from the Cash Muharrir will make payment into the treasury on every day that it is open. The collection of one day must be paid into treasury on the first subsequent day that it is open, but for the day the money is collected, it may be kept in the Tahsildar’s chest in the treasury.

*(Executive Instruction No. 36)*

17.3 Registers

The following important registers shall be kept in each Tahsil:

1. Touzi of estates (Form No. 72)
2. Touzi of miscellaneous revenue other than house tax (Form No. 73)
3. Cash book of land revenue and local rates (Form No. 75)
4. Cash book of miscellaneous revenue (Form No. 76)
5. Land Revenue Demand (Form No. 115)
6. Local Rate demand (Form No. 116)
7. Daily payment into treasury (Form No. 77)
8. Processes (Form No. 79)
9. Bakijai Register (Form No. 70)
10. Counterfoil of Receipt Book (Form No. 59)

*(Executive Instruction No. 38)*

17.4 Separate Tauzis for different kinds of estates

Separate Tauzi of estates (Form No. 72) will be kept for each of the following estates:

(a) Ordinary Estates (Known as Mirasdari)
(b) Old Rule and New Rule grants district and separate
(c) Revenue free estates (including fee simple grant and Baksha)
(d) Fisheries  
(e) Khas collections  

(Executive Instruction No. 40)  

17.5 Register of daily payment into the treasury  

Register of daily payment into the treasury shall be written up daily and the total must tally with the totals of the Cash Book.  

Registers of demand shall be kept by each Muharrir for his own circle and the set for the whole Tahsil shall be kept by the Head Muharrir.  

(Executive Instruction No. 42)  

17.6 Weekly return of collection and quarterly statements  

A weekly return of gross collections should be submitted by the Tahsildar during the collecting season and a fortnightly return at other times. The Tahsildar will submit at the end of every quarter the following statements:~:  

(1) Quarterly statement of land revenue collection (Form No. 63)  
(2) Quarterly statement of local rate (Form No. 64)  
(3) Quarterly statement of Fisheries  
(4) Quarterly statement of Talabana and miscellaneous  

(Executive Instruction No. 48)  

17.7 Bakijai List  

Each Muharrir shall prepare a bakijai list at the end of the kist and payments made subsequently shall be noted in it from time to time. At the end of each quarter the Muharrir shall make out a fresh list deducting the payments of the quarter and the total of such lists shall be the actual balance of the quarter.  

(Executive Instruction No. 49)  

17.8 Tauzi correction slip  

When land is newly settled or is relinquished it will be the duty of the SDC to have a Tauzi correction slip prepared and forwarded, under his signature, to the official
incharge of the Demand Register. The slip will give details of each addition to and diminution of the land revenue and local rate. The slips will be used for the correction of the Tauzis and each slip will be signed by the Tahsildar or Mauzadar as soon as he has altered the Tauzi in accordance with it. The SDC will initial the new or changed entry in the Jama bondi when Tauzi correction slip has been issued by him.

(Executive Instruction No. 52)

17.9 Noting of correction slip in the Demand Register

Before the slip is made over to the Tahsildar or Mauzadar, its contents will be noted in a Demand Register which will be maintained in the district or Sub-division Office. This register will be opened annually in a form providing major column headings for each class of tenure including permanently settled estates in force in the district and minor column headings for entry of the number of estates, area, land revenue and local rate. Side headings on the margin will provide for the entry of each plus item and of each minus item, classed according to the cause of the increase or decrease.

(Executive Instruction No. 55)

17.10 Entry of correction slip in the Demand Register

The official-in-charge of the Demand Register will initial each slip as soon as he has corrected the Demand Register by it. A copy of the Demand Register should be kept by the Tahsildar for their own use. This will facilitate the discovery of errors.

(Executive Instruction Nos. 58, 61)

17.11 Comparing of Demand Register with corrected Tauzi slips

During the second week of each quarter the Demand Register for the previous quarter will be placed before the DC or SDO with correction slips that have been received from the SDC during the quarter and have been initiated by the Tahsildar or the Mauzadar. The DC or the SDO will compare the Demand Register with slips and will initial each entry in the former. Any occasions, entrust this comparison to one of his assistants.

(Executive Instruction No. 62)
17.12 Comparison of collection statement with Demand Register

As per executive instruction No. 63, the DC or the SDO should compare the quarterly collection statement with the Demand Register. The Demand Register may be utilised for quarterly compilation of figures for collection.

*(Executive Instruction Nos. 63,64)*

17.13 Check of Tauzi slips

The Tauzi correction slips should be filed in the district or sub divisional office and may be destroyed after three years. As per executive instruction No. 65 the DC or the SDO should see whether the SDC has made necessary correction in the Jamabondi according to Touzi correction slips.

*(Executive Instruction No. 65)*

17.14 Demand Register of miscellaneous revenue

A Demand Register for miscellaneous revenue should be maintained according to rules.

*(Executive Instruction No. 66)*

17.15 Provision of Assam Land Holding Act, 1974

The Assam Land Holding (Adoption of Relationship under the Assam Land and Revenue Regulation, 1886 in the Acquired Permanently Settled Estates) Act, 1974 came into force with effect from 19th February 1975 to being about uniform pattern of land revenue administration in the areas formerly known as permanently settled of erstwhile Goalpara district and erstwhile Karimganj sub division (now district). The Act provides that any person, on the commencement of the Act, who was holding any land directly under the Government in the areas, under any of the provisions of the Assam State Acquisition of Zamindari Act, 1951, shall continue to hold the same with the status of land holder subject to the payment of such land revenue as may be assessed under the Assam Land and Revenue Regulation, 1886. The provision of this Act came into force with effect from 19th February 1975.
17.16 Registers records maintained in Tahsil in erstwhile Goalpara district.

The following important register shall be kept in each Tahsil in Goalpara, Dhubri, Bongaigaon, Kokrajhar districts:

(a) **Jamawasil**

Columns 1-4 of the Jamawasil Register should be written from the Mandals local Jamabandi. Correctness of the total demand of the Tahsil can be ensured by comparing the Tahsil demand as shown in the Jamawasil with the demand entered in the settlement dual. In this register all payments of land revenue and local rate will be credited to the pattas on account of which they are received.

(b) **Dainik Amdani Register**

In this register all payments in account of land revenue and local rate will be credited daily in order of receipt. Payment of land revenue and local rate will be noted first in the Jamawasil and then in the Dainik Amdani Register. Totals of daily collections and daily progressive totals of collections for the year will be struck in the Dainik Amdani Register. Serial number of each counterfoil receipt must be entered in the remark columns of the register for facility of check.

{Executive Instruction No. 167 (3)}

(c) **Counterfoil of Receipt Book**

A receipt must be given by or on behalf of the Tahsildar or the Mauzadar from the Counterfoil Receipt Book for all sums of land revenue and local rate collected as well as for all process fees and other sums.

{Executive Instruction No. 167 (4)}

(d) **Stock Register of Receipt Book**

All Receipt Books obtained from the office of the DC/SDO should be entered in the Stock Register of Receipt Book.

(e) **Cash Book**

In Cash Book on the receipt side, daily total of Dainik Amdani Register, daily total of register of process fee realised and other items in details should be entered. On the
expenditure side of the Cash Book remittances to the Treasury and other items of expenditure should be entered in the Cash Book.

(f) Bakijai Register

The Bakijai Register should be maintained in prescribed form. It contains serial number of each defaulting estate, date of issue of the order of attachment, penalty and process fee realizable, sale proceeds of the property attached and recovery of arrears and other relevant items.

(g) Process fee register

This register should be maintained in prescribed form. It contains, inter-alia, date of issue of process, fee realizable and fee realised.

(h) Challan file

All treasury challans by which revenue collected has been remitted to the treasury are to be kept in file in order.
CHAPTER – 18

18. Mauzadars

18.1 Appointment and dismissal of Mauzadar

Mauzadars shall be appointed and dismissed by the DC subject to the Commissioner’s approval in either case. The Mauzadar is a public servant appointed on commission basis. His primary duty is to collect land revenue at local rate and to credit the same to the Government account. He shall have to furnish security in immovable property to the extent of one third of the current and arrear demand of his Mauza. But in case of heavy arrear, the DC with the approval of the State Government may obtain upto one fourth of the above security in cash.

18.2 Mauzadar’s Register

Every Mauzadar will keep the following registers:

1. Jamawasil Register
2. Dainik Amdani Register
3. Counterfoil Receipt Book
4. Daily Register of process Fee
5. Cash Book
6. Bakijai Register

(Executive Instruction No. 167 A)

18.3 Monthly Return of Collection

The Mauzadar shall submit monthly return of collection to the DC or SDO.

{Executive Instruction No. 124 (xii)}

18.4 Limit of retention of Cash in hand

Under the Executive Instruction No. 167 A (6) of the Assam Land Revenue Vol. I, no Mauzadar shall retain cash in hand beyond Rs. 10,000.00 with regard to Land Revenue & other Government Revenue collected by him. For any amount, held in excess over this
limit, Mauzadar shall be required to pay to the Government not only the excess amount but also the interest @18% per anna in respect of this excess amount for the period held by him. The Mauzadar should remit to the treasury at least once a month the land revenue local rate and other Government revenue collected by him.

18.5 Mauzadar's Commission

Commission is paid to the Mauzadar at the rates fixed by the Government from time to time. Commission is payable to the Mauzadar on ordinary land revenue including Tauzibahir Revenue. Commission is paid on local rates collection at the same rate as an ordinary land revenue collection. The calculation of commission on land revenue and local rate will be made separately.

*(Executive Instruction Nos. 140, 142)*

18.6 Revised rate of commission

The Government vide their letter No. RLR. 76/80/152 dated 18.10.1987 revised the rates of Commission which are as follows:

(a) Demand upto Rs. 50,000.00 commission at 35%.
(b) Demand between Rs. 50,000.00 and upto Rs. 1.00 lakh commission at 30%.
(c) Demand exceeding Rs. 1.00 lakh commission at 25%

Commission for the amount upto Rs. 50,000.00 @ 35% and in respect of the rest amount beyond Rs. 50,001/- and upto Rs. 1.00 (one) lakh should be given at 30% in all respect and amount exceeding Rs. 1.00 (one) lakh and above should be 25%.

18.7 Subsidy to Mausadar

After Mauza demand is satisfied in full Mauzadar is entitled to subsidy (Rs. 1,800.00 from 1389 BS) as may be fixed by the Government for miscellaneous expenditure.

18.8 Commission on house tax

Commission is paid on house tax at the rate of 10 percent irrespective of the total collection of the year.

*(Executive Instruction No. 141)*
18.9 Settlement abstract (Doul or Revenue) demand

The settlement abstract (Doul or Revenue Demand) is prepared by the circle and submitted to the DC/SDO. The amount of the settlement abstract is recorded in the Tauzi Register or Demand Register in the Touzi Nabish Branch in the office of the DC/SDO. Immediately on receipt of extract of revenue demand of a year from the Touzi Nabish Branch of the DC/SDO, the Mauzadar or Tahsildar is to prepare Jamawasil from mandals Jamabondis and start collection of revenue of concerning year from 1st August.
CHAPTER – 19

19. Rules for settlement of Fisheries

19.1 Procedure for sale of Fisheries

The DC or Additional DC and the SDO shall issue notice for auction sale of all registered fisheries held under lease. The notice contains, inter-alia, name of fishery term and price for which it was sold at the last auction, present terms and conditions of the auction sale.

19.2 Conditions of sale

The following conditions of sale be specified in the notice and shall be proclaimed before the sale begins:

(1) The officer conducting the sale does not bind himself to accept the highest bid or any bid.

(2) The purchaser shall immediately after acceptance of his bid security for a sum equal to one quarter of a years revenue and within seven days of sale, additional security so as to bring up total amount of security to one third of the revenue for full term of the settlement. With the express approval of the DC or SDC, the purchaser may, immediately after acceptance of the bid, furnish as security a sum equal to $1/8$th of a year’s revenue and furnish; within seven days of the sale, additional security so as to bring up total security to one third of the revenue for the full term of the settlement.

If he fails to furnish the initial or additional security, the fishery shall be re-sold at his risk in the former case and in the later case he shall be bound to make good difference between bid value and the amount realised by the subsequent sale.

(3) If the purchase fails to execute a counterpart within one month from the date of auction the fishery shall be re-sold at his risk and he shall be bound to make good the difference between his bid and the amount realised by the subsequent sale.

(4) If the purchaser fails to execute a counterpart within one month of the date of auction or if he fails to do anything, which is required or bound to do under sub paragraphs (2) and (3) above, the DC or the SDO shall forfeit his security.

(Rule 5 of Rules for the settlement of Fisheries)
19.3 Settlement of fisheries with co-operative societies

Under Rule 13 for the settlement of Fisheries, the Co-operative Fishery Societies registered under the Assam Co-operative Societies Act, 1949 shall be given option of taking settlement of fisheries at the highest bid, provided that bid of such co-operative societies is within 7 ½ percent of the highest bid.

19.4 Penalty on breach of rules

Any person contravening any of the provisions of Rules 18-21 of the Rules for settlement of Fisheries shall be liable to a penalty which may extend to one hundred rupees and when the breach is a continuing one, to a further fine which may extend to ten rupees for every day after the date of first conviction during which the breach is proved to have been persisted in, if the contravention is by a lessee, then for a second offence committed by him, the lease shall be liable to cancellation in addition to any other penalty such as forfeiture of security deposit and daily recurring fine as provided above if the offence be continued for some time.

(Rule 22 of the Rules for the settlement of Fisheries)

19.5 Settlement of Fisheries by tender system

The Government may from time to time select any fishery or fisheries to be settled by tender system and instruct the DC or the SDO to lease out for any specified period. Accordingly, the DC or the SDO calls for tenders from public.

(Rule 43 of the Rules for the settlement of Fisheries)

19.6 Period of lease of fishery

The right of fishing in registered fisheries shall not ordinarily be leased for less than three years.

(Rule 50 of the Rules for the settlement of Fisheries)

19.7 Settlement of fisheries with Co-operative Fishery Society, individual members of Scheduled Caste, Scheduled Tribe by tender system.

(a) A fishery may be settled with a Co-operative Fishery Society formed by actual Fishermen of the Scheduled Caste and registered under the Assam Co-Co-
operative Society Act, 1949 provided that its tender is not less than 7½ percent of the highest tender.

(b) When the tender of such Co-operative Societies is below 7½ percent of the highest tender, (i) Co-operative Societies; (ii) individual members of the Scheduled Caste; (iii) individual members of the Scheduled Tribes and Other Backward Classes who may submit tender at not less than 60 percent of the highest tender may be given option to take settlement of the fishery at the highest tender in order of preference.

(c) When a fishery, tender value of which does not exceed Rs. 35,000.00 is settled with any one of the categories stated in the sub-rule (a) or (b) above, the lease shall get rebate of 7½ percent.

(d) Any tenderer who claims the concession provided in this Rule shall indicate it in his tender.

(Rule 46 of Rules for settlement of Fisheries)
CHAPTER – 20

20. Audit Procedure

20.1 The general principles governing the audit of ‘Receipts’ as laid down in Chapter 3 of the Comptroller and Auditor General’s Manual of Standing Orders (Audit) and introductory chapter of this Manual should be as basic guidelines for audit of ‘Receipts’. The effectiveness of audit of ‘Receipts’ mainly depends on the records maintained by different offices under the land Revenue Department of the State Government. However, prime attention should be given to see whether records in regards to levy, assessment and collection of revenue on land have been properly maintained by the various authorities. Further, it is required to ensure that all demands due to the Government are correctly and promptly raised in accordance with relevant rules and regulations governing the same and credited to Government account.

Audit should cover not only receipts due to the Government but also refund and remission of revenue, if any, authorized by the assessing and other competent authorities.

The more important checks to be exercised in respect of various items of revenue on land, which are levied, assessed, collected and credited to Government account by different authorities and collecting agencies are indicated below:

20.2 Audit of premium on settlement of land in the offices of the DC/SDO.

The following points should be seen while checking the records relating to settlement of land for ordinary and special cultivation, in the offices of DC/SDO.

(i) Whether land as applied for settlement has been settled with the applicant without undue delay after proper survey, measurement, classification of land and fixation of land revenue on the land.

(ii) Whether premium at the rate prescribed by the Government from time to time has been paid by the party.

(iii) Whether land in compact blocks occupied by indigenous cultivator growing oranges and other citrus trees by raising gardens for 10 years or more has been regularized by granting periodic settlement on payment of premium at the rate fixed by the Government.
(iv) Whether tenanted land acquired under the Assam Fixation of Ceiling on Land Holdings Act, 1956 has been settled with the tenants on realization of premium as per Section 16 of the Act.

(v) Whether allotted homestead land in rural areas after expiration of three years of allotment has been settled with the allottees on payment of premium.

(vi) Whether allotted land in rural areas for pisciculture, dairy, poultry, piggery, sericulture, etc. on the basis of allotment has been settled with local landless families on payment of premium.

(vii) Whether allotted land after expiry of 3 years of allotment to small indigenous growers for special cultivation has been settled with those allottees on payment of premium.

(viii) Whether town land within the area of Greater Guwahati or in any other towns has been settled with indigenous persons or other landless persons on payment of premium.

(ix) Whether unoccupied acquired land under Urban land (Ceiling and Regulation) Act, 1976, the Assam State Acquisition of Land Holdings to Religious or Charitable Institutions of Public Nature Act, 1959 and the Assam Fixation of Ceiling on Land Holdings Act, 1956 has been settled on payment of premium.

(x) Whether lands in Greater Guwahati areas and other Municipal Towns have been, settled with the Scheduled Castes and Scheduled tribes on full payment of premium with the exception of concessional rate of premium at 25% on half a bigha of residential holding only.

(xii) Whether survey fees on land applied for settlement has been paid by the applicant.

(xii) Whether royalty of timber of trees standing on the land for settlement has been fixed and realised from the applicant as per Rule 21 under the Regulation and credited to Government account.

(xiii) Whether the value of timber of trees standing on the land for settlement has been refunded to the lessee in the case of registration of a Grant on receipt of a proof of payment of value thereof.

(xiv) Whether transfer of an area of land under special cultivation wholly or partly free of premium has been allowed within 10 (ten) years of the date of issue of lease, on payment of full amount of premium together with suspended revenue.
(xv) Whether premium on settlement of land for special cultivation of tea has been realised at the rate fixed by the Government vide their letter No. RSR. 9/88/Pt. I/26 dated 24.6.1991.

(xvi) Whether monthly reconciliation of revenue deposited into the treasury with the figure of the Treasury/Sub-treasury Officer has been made.

(xvii) Whether register of application for settlement of land has been kept.

20.3 **Audit of premium on conversion of annual patta into periodic one in the office of the DC/SDO.**

The following points should be seen while checking the records relating to conversion of annual patta land into periodic patta land in the office of the DC/SDO.

(i) Whether total area of annual patta lands which are yet to be converted into periodic patta ones have been ascertained from annual settlement records from the respective circle officers.

(ii) Whether premium on various categories of lands in rural and urban areas has been relied at the prescribed rate of conversion of annual patta land into periodic patta one.

(iii) Whether annual patta land belonging to Scheduled Castes and Scheduled Tribes in Greater Guwahati and other Municipal Towns have been converted into periodic one on full payment premium except the conversion of annual patta land a bigha of residential holding into periodic patta at the concessional rate of 25% of premium.

(iv) Whether annual patta land belonging to Scheduled Castes, Scheduled Tribes in rural areas has been converted into periodic one on realization of premium at concessional rate of 25%.

(v) Whether registers showing conversion of area of annual patta land into periodic one, amount of premium realised for rural and urban area have been separately prepared.

(vi) Whether monthly reconciliation of entries of premium in the register of premium has been carried out with figures appeared in the Treasury/Sub Treasury records.

(vii) Whether quarterly progress report on conversion of annual patta land into periodic has been submitted to the Government after proper review of such conversion.
(viii) Whether total amount of premium realizable due to non-conversion of annual patta land into periodic patta one has been ascertained.

20.4 Audit of collection of land revenue on Fee Simple Grant into the Office of the DC/SDO.

The following points should be seen while checking collection of land revenue on Fee Simple Grant.

(i) Whether all names of grantees have been entered in the Jamawasil Register prepared by the Touzi Nabis Branch of the DC.

(ii) Whether demand of Fee Simple Grant for each year has been computed correctly at the prescribed rate.

(iii) Whether surcharge on grant having more than 50 bighas of land has been paid by the Grantee.

(iv) Whether penalty under Section 68 (1) of the Assam Land and Revenue Regulation, 1886 has been realised for late payment of revenue.

(v) Whether entries of deposit in the said register have been reconciled with the treasury advice list.

20.5 Audit of Annulment of settlement case in the Office of the DC/SDO.

The following point should be seen while checking annulment of settlement cases:

(i) Whether all cases of annulment of settlement of land submitted by the Mauzadar and the Tahsildar have been entered in the register of Annulment of settlement cases along with inter-alia, the details of arrears, area of land, etc.

(ii) Whether the settlement holders have been ejected from possession of the land without delay.

(iii) Whether remission of arrears of land revenue on land has been sanctioned and excluded from the Mauza and the Tahsil Dauls.

(iv) Whether the land, settlement of which is annulated, has been settled afresh with the deserving person on payment of premium without delay.

(v) Whether land revenue on such settled afresh has been assessed from the year of settlement of it and included in the Mauza Daul or Tahsil Daul.

(vi) Whether refund of arrears has been made to the Mauzadar on receipt of proof of payment of arrears already made by him.
20.6 Audit of Mauza demand, deposit and commission of Mauzadar in the office of the DC/SDO.

The following points should be seen while checking the Touzi Register relating to Mauza Demand, deposit, commission, etc. in the DC’s/SDO’s office:

(1) Touzi Register:

(i) Whether Mauza-wise demands for each revenue year have been recorded in the Touzi Register.

(ii) Whether year-wise land revenue and local rate deposited by Mauzadar have been noted in the register with reference to the treasury challans.

(iii) Whether the Mauzadar’s commission has been correctly worked out at the rate fixed by the Government and noted in the Touzi Register as adjustment by book transfer.

(iv) Whether monthly reconciliation of entries of deposit of revenue in the Touzi Register with the Treasury/Sub-Treasury advice list has been made.

(v) Whether the prescribed amount of subsidy has been paid to the Mauzadar after satisfaction of the Mauza demand for a particular year.

20.7 Audit of sale cases and arrears, fees and fine in the Office of the DC/SDO.

The following points should be seen while checking sale cases:

(i) Whether all sale cases under Sections 70 and 91 of the Assam Land and Revenue Regulation, 1886 along with all details such as arrears of land revenue, years from which arrears are due, area of land etc. submitted by the Mauzadar and the Tahsildar have been entered in the register of sale cases.

(ii) Whether amount of arrear along with fees and penalty prescribed in this behalf before the late of sale has been paid by the defaulter and credited to the Government account.

(iii) Whether arrears along with fees and fine has been recovered by the sale of land/estate and credited to the Government account.

(iv) Whether the purchaser has paid 25% of his bid.

(v) Whether the property has been out to re-sale on failure of the purchaser to deposit the amount of his bid and deposit so far made has been forfeited to the Government.
(vi) Whether subsequent sale proceeds of the property is less than the price bid by the original defaulting purchaser and if so, whether such difference has been recovered from him as an arrear of land revenue.

(vii) Whether the defaulting estate purchased by the Revenue Officer under Rule 141 under the Regulation has been settled.

20.8 Audit of encroachment case, fine, etc. in the Office of the DC/SDO.

The following points should be seen while checking the encroachment cases:

(1) Whether all encroachment cases with details submitted by the Circle Offices have been entered in the Register of Encroachment cases.

(2) Whether notices have been issued to the encroachment in time to vacate the land encroached.

(3) Whether penalty has been imposed on the encroachers for their international disobedience of the notice and if so,

(i) Whether such penalty has been realised and credited to the Government account.

(ii) Whether monthly reconciliation of penalty deposited into the treasury with the amount reflected in the treasury records has been made.

(4) Whether offence reports under Rule 18 (5a) under the Regulation have been submitted to the Public Prosecutor or Addl. Public Prosecutor or the Asst. Public Prosecutor to handle the cases.

(5) Whether land suitable for settlement has been settled with the deserving person without delay.

20.9 Audit of Bakijai cases in the Office of the DC/SDO.

The following points should be seen while checking Bakijai cases:

(i) Date of receipt of defaulters lists from the Mauzadars who have failed to recover arrear of land revenue and local rate in ordinary diligence.

(ii) Whether demand notice has been issued against each defaulter to recover arrears without delay.

(iii) Whether arrears along with penalty and process fee have been paid and the same have been credited to Government account after issue of demand notice.

(iv) Whether attachment order has been issued after issue of demand notice which have become ineffective.
Whether arrears have been paid along with penalty and process fess and the same have been credited to Government account after issue of attachment order.

Whether arrears along with cost have been recovered after sale in movable property of defaulters and credited to Government account.

Whether a Bakijai Register showing, inter-alia all details mentioned above has been maintained.

Whether the amount of recovery of arrears, penalty and process fees remitted to the treasury have been reconciled with the figure in the records of the treasury.

20.10 Audit of transfer of Government land to the Central Government Department/Undertakings etc. in the Office of the DC/SDO.

The following points should be seen while checking the records relating to transfer of Government land to the Central Government Department/Undertakings etc.

(i) Whether market value of land transferred to the Central Government/Undertakings etc. has been approved by the State Government.

(ii) Whether market value of land fixed by the State Government has been paid by the Central Government Department/Undertaking in full without delay.

(iii) Whether 25 years capitalized land revenue on land to be transferred have been correctly computed.

(iv) Whether capitalized land revenue has been paid in full.

(v) Whether value of land and capitalized land revenue paid by treasury challans have been reconciled with the figure of the treasury.

20.11 Audit of cost of survey and partition in the O/o the DC/SDO.

The following points should be seen while checking the cost of survey and partition:

(i) Whether the cost of survey and partition of the estate has been correctly estimated by the Revenue Officer and approved by the DC/SDO.

(ii) Whether cost of survey and partition has been paid by the applications either with the application for partition of within such time as may be allowed by DC/SDO.
(iii) Whether refund of excess payment of cost of survey and partition has been made on receipt of application from the party one year from the final confirmation of partition.

(iv) Whether the cost of survey and partition deposited into the treasury has been reconciled with the treasury figure.

20.12 Audit of fees on registration of tenures in the Office of the DC/SDO.

The following points should be seen while checking the fees on registration of tenures:

(i) Whether registration fee at the prescribed rate has been paid by the applicants as per Rules 126 and 127 under the Regulation.

(ii) Whether penalty at the prescribed rate has been paid by the applicant for non-registration of his tenure as per Section 58 of the Assam land and Revenue Regulation, 1886.

(iii) Whether the registration fee and penalty deposited into the treasury have been reconciled with the treasury figure.

20.13 Audit of settlement abstract (Doul) in the Office of the Circle Officer.

The following points should be seen while checking the settlement abstract (Doul) in the Office of the Circle Officer:

(i) Whether land revenue and local rate have been assessed from the year of settlement/allotment of land according to the area and classification of land at the rate fixed by the Government and included in the Mouza Douls or the Tahsil Douls.

(2) Whether land revenue has been re-assessed due to change of use of land as per Sections 13 (ii) and 21 of the Assam Land Revenue Re-assessment, Act, 1936 at the prescribed rate in the following cases:

(i) Re-assessment of land revenue on agricultural land in villages, which is subsequently found to have been used for commercial or industrial purposes, has been made at the rate of 10 (ten) times of land revenue of highest class of land in the village, i.e. Balbari.
(ii) Land Revenue on land in rural area, which is subsequently found to have been used as private fishery has been revised as per Section 25 of the Assam Land Revenue Re-assessment Act, 1936.

(iii) Land Revenue on town land has been revised when it is found that agricultural land has been converted into a residential site or a trade or vice versa, or a residential site has been converted into a trade site or vice-versa.

(3) Whether re-assessment of land revenue has been made without delay due to change of use land in rural and urban areas on receipt of approval from the DC/SDO.

20.14 Audit of premium on conversion of annual patta land into periodic patta one in the Office of the Circle officer.

The following points should be seen while checking premium on conversion of annual patta land into periodic patta one:

(i) Whether premium on conversion of annual patta land into periodic patta one has been realised at the prescribed rates.

(ii) Whether annual patta land belonging to Scheduled Castes, Scheduled Tribes has been converted into periodic one on realization of premium at concessional rate of 25%.

(iii) Whether registers showing conversion of annual patta land into periodic patta one, amount of premium realised.

(iv) Whether reconciliation of entries of premium in the register of premium has been carried out with the figures appeared in the Treasury/Sub-Treasury records.

(v) Whether quarterly progress report on conversion of annual patta land into periodic patta land has been submitted to the Government after proper review of such conversion.

(vi) Whether total amount of premium realizable due to non-conversion of annual patta land into periodic patta land has been ascertained.

20.15 Audit of premium on settlement of land in the Office of Circle Officer.

The following points should be seen while checking premium on settlement of land:
(i) Whether land as applied for settlement has been settled with the applicant as per Rule 3 of the Regulation without undue delay.

(ii) Whether the premium at the rate prescribed by the Government has been realised from the applicant.

(iii) Whether land in compact blocks occupied by the indigenous cultivators growing oranges and other citrus trees by raising gardens for 10 years or more has been regularized by granting periodic settlement on payment of premium at the rate fixed by the Government.

(iv) Whether tenanted land acquired under the Assam Fixation of Ceiling on Land Holdings Act, 1956 has been settled with the tenants on realization of premium as per Section 16 of the Act

(v) Whether allotted homestead land in rural areas after expiration of 3 (three) years of allotment has been settled with the allottees on payment of premium.

(vi) Whether un-occupied acquired land under the Assam State Acquisition of Land Holdings to Religious of Charitable Institutions of Public Nature Act, 1959 and the Assam Fixation of Ceiling on Land Holdings Act, 1956 has been settled on payment of premium.

(vii) Whether monthly reconciliation of revenue deposited into the treasury with the figure of the Treasury/Sub-Treasury Officer has been made.

(viii) Whether the Register of Kabula petitions (Waste Land Settlement petitions) has been prepared.

20.16 Audit of encroachment cases in the Office of the Circle Officer.

The following points should be seen while checking the encroachment cases:

(i) Whether all encroachment cases with details submitted by the field staff having been entered in the Register of Encroachment cases.

(ii) Whether notices have been issued to the encroachers in time to vacate the land encroached.

(iii) Whether penalty has been imposed on the encroachers for their intentional disobedience of the notice.

(iv) Whether monthly reconciliation of penalty, if any, deposited into the treasury with the amount reflected in the treasury records has been made.
Whether offence reports under Rule 18 (5a) of the regulation have been submitted to the Public Prosecutor or the Addl. Public Prosecutor or the Assistant Public Prosecutor to handle the cases.

Whether land suitable for settlement has been settled with the deserving persons without delay.

20.17 Audit of collection of revenue in the Circle Office.

The following points should be seen while checking collection of revenue:

(i) All entries of counterfoils of receipt book have been correctly accounted for in the Cash Book.

(ii) Whether totals of daily collection are correctly made.

(iii) Whether revenue collected has been remitted to the treasury without under delay.

(iv) Whether revenue remitted to the treasury has been monthly reconciled with the Treasury/Sub-treasury advice list.

20.18 Audit of collection of land revenue, local rate fees and fine in Tahsil.

The following points should be seen while checking of collection of land revenue and local rate, fees and fine.

(i) Amounts of counterfoils of receipt books have been correctly entered in the Dainik Amdani Registers.

(ii) Amount of the Dainik Amdani Register have been correctly entered in the Jamawasil Register.

(iii) Totals of daily collections as well as daily progressive totals for the year have been correctly struck.

(iv) Daily totals of the Dainik Amdani Registers for regular and Touzi Bahira maintained separately for each year have been correctly entered in the Cash Books for regular and Touzi Bahira maintained separately for each revenue year respectively.

(v) Revenue collected has been remitted to the treasury without under delay.

(vi) All monetary transactions entered in the Cash Books have been attested by the Tahsildar in token of check.

(vii) Totals of cash book have been done correctly.
(viii) All cash balance has been verified and a signed and dated certificate to that effect recorded in the Cash Book at the end of each month.
(ix) Arrears of previous years have been brought forward.
(x) Prompt action has been taken to collect the current and arrear dues without delay.
(xi) Penalty at the prescribed rate had been collected along with arrears of revenue.
(xii) Process fee has been realised along with arrears of land revenue, etc.
(xiii) Weekly or fortnightly or monthly returns showing arrear and current demands, collections against arrear demand and current demand and balance against arrear demand and current have been submitted to the DC/SDO.
(xiv) Monthly reconciliation of revenue remitted to the treasury with treasury/sub-treasury advice list has been made.

20.19 Audit of Tahsil demand in the Tahsil.

The following points should be seen while checking Tahsil demand (Doul):

(i) Whether annual demand of the Tahsil as shown in the Jamawasil Register written from the Mandals local jamabondi has agreed with annual settlement abstract prepared by the Circle office.
(ii) Whether annual demand has been rectified after deduction therefrom of suspension of remission of land revenue granted by the competent authority.
(iii) Whether the annual demand has been correctly prepared after taking correct rate of land revenue for each class of land.
(iv) Whether land revenue at the rate changed due to change of use of land under Sections 13 (ii) and 21 of the Assam Land Revenue Re-assessment Act, 1936 has been included in the annual Tahsil demand.

20.20 Audit of recovery of arrears of land revenue in the Tahsil.

The following points should be seen while checking recovery of arrears of revenue from defaulters:

(i) Whether penalty has been realised along with arrears of land revenue, etc.
(ii) Whether demand notices have been served in the defaulters promptly to pay arrears within a time specified in the demand notices.
Whether arrears along with penalty and process fee have been realised and credited to Government account.

Whether attachment order has been issued to the defaulters after issue of demand notices which have become ineffective.

Whether arrears have been realised along with penalty and process fee from the defaulters and the same have been credited to Government account after issue of attachment orders.

Whether arrears along with all costs have been recovered after sale of moveable property of the defaulters and credited to Government account.

Whether sale cases and annulment cases under Sections 70 and 91 of the Assam Land and Revenue Regulation, 1886 have been submitted without delay to the DC/SDO for disposal.

20.20 Audit of collection of land revenue by Tahsil in Cachar, Karimganj and Hailakandi districts.

The following points should be seen while checking collection of land revenue:

(i) Whether amounts of challans have been correctly entered in the Touzi Register as well as in the Cash Book.

(ii) Whether daily total of revenue in the Cash Book has been correctly struck.

(iii) Whether revenue has been remitted to the treasury without under delay.

(iv) Whether cash entries in the Cash Book have been checked by the Tahsildar and a signed and dated certificate to that effect have been recorded in the Cash Book.

(v) Whether revenue remitted to the treasury has been monthly reconciled with the Treasury/Sub-Treasury advice list.

20.21 Audit of Mauza demand (Doul)

The following points should be seen while checking Mauza demands:

(i) Whether annual demand of the Mauza, as shown in the Jamawasi Register written from the Mandal’s Jamabondi has agreed with annual settlement abstract prepared by the Circle office.

(ii) Whether annual demand has been rectified after deduction therefrom of suspension of land revenue granted by the DC.
(iii) Whether annual demand has been correctly prepared on the basis of the area of land settled and the rate of land revenue for each class of such land.

(iv) Whether land revenue on land has been re-assessed due to change of use of land under Sections 13 (ii) and 21 of the Assam Land Revenue Re-assessment Act, 1936 and included in the Mauza Doul.

20.23 Audit of collection of land revenue, local rate and fine in Mauza.

The following points should be seen while checking collection of land revenue, local rate and fine:

(i) Amounts of counterfoils of receipt books have been correctly entered in the Dainik Amdani Registers.

(ii) Amounts of the Dainik Amdani Registers have been correctly entered in the Jamawasil Register.

(iii) Totals of daily collections as well as daily progressive totals for the year have been correctly struck.

(iv) Daily totals of the Dainik Amdani Registers for regular and Touzi Bahira maintained separately for each revenue year have been correctly entered in the Cash Books for regular and Touzi Bahira maintained separately for each revenue year.

(v) Revenue so far collected has been remitted to the treasury at least once a month retaining balance of cash Rs. 5000.00 in hand.

(vi) Prompt action has been taken to collect current and arrears of land revenue and local rate.

(vii) Penalty at the prescribed rate has been collected along with arrears of land revenue and local rate.

(viii) Monthly return showing demand, collection and balance has been regularly submitted to the DC/SDO.

(ix) Monthly reconciliation of revenue remitted to the treasury with the figure appeared in the Treasury/Sub-Treasury records has been made.

(x) Whether cash retained in hand by the Mauzadar beyond permissible limit of Rs. 5,000.00.
20.24 Audit of recovery of arrears of land revenue in Mauza.

The following points should be seen while checking recovery of arrears of land revenue:

(i) Whether attachment order has been issued by the Mauzadar who has entrusted with power under Section 69 of the Assam Land and Revenue Regulation, 1886 to the defaulters.

(ii) Whether arrears have been realised with penalty and process fee from the defaulters after issue of attachment order and before sale of moveable property attached.

(iii) Whether arrears have been recovered by sale of moveable property of the Raiyats along with process fee and fine as per Executive Instruction No. 130.

(iv) Whether lists of defaulters have been submitted by the Mauzadar who is not invested with the power under Section 69 of the Regulation to the DC/SDO for issue of attachment order for recovering arrears.

(v) Whether any action has been taken by the DC/or the SDO for recovery of arrears from the defaulters, lists of whom have been submitted by the Mauzadar.

(vi) Whether the Mauzadar has applied to the DC or the SDO for attachment and sale of immoveable property of the defaulters under Executive Instruction No. 132.

(vii) Whether the Mauzadar has applied to the DC or the SDO for annulment of settlement of under Executive Instruction No. 133.

(viii) Whether any prompt action has been taken by the DC or the SDO to dispose of sale and annulment cases submitted by the Mauzadar.

20.25 Audit of Mauzadar’s Commission and subsidy.

The following points should be seen while checking the Mauzadar’s Commission audit subsidy:

(i) Whether the Mauzadar’s Commission due and admissible has been calculated at the rate prescribed by the Government.
(ii) Whether the Mauzadar’s Commission sanctioned has been adjusted by book transfer.

(iii) Whether Commission on house tax has been paid to the Mauzadar at the rate prescribed by the Government.

(iv) Whether Commission on land revenue and local rate has been calculated and sanctioned separately.

(v) Whether the Mauzadar’s final Commission bill for a particular year has been verified with his previous commission bills for the year to ensure that no excess commission has been sanctioned and adjusted by book transfer for that year.

(vi) Whether the amount of subsidy fixed by the State Government has been given to the Mauzadar after satisfaction of the Mauza demand in full for a particular year.

20.26 Audit of records relating to settlement of Fisheries by the DC/SDO by tender system.

The following points should be seen while checking records relating to settlement of Fisheries by tender system:

(i) Whether Government has selected by fishery/fisheries for settlement by tender system.

(ii) Whether sale notice calling for tenders from public has been issued in time.

(iii) Whether highest tender has been accepted.

(iv) Whether highest tender accepted has been free from any defects.

(v) Whether reason for non-acceptance of highest tender has been explained.

(vi) Whether selected tenderer has furnished securities of appropriate amount within the prescribed time.

(vii) Whether an agreement has been made between the DC/SDO and the selected tender within the prescribed time after acceptance of the tender.

(viii) Whether fishery/fisheries have been re-sold at the risk of the original tenderer on his failure to furnish appropriate amount of security and execute on agreement within the prescribed time and the difference between the original sale values and subsequent sale value of fishery/fisheries for the whole period of settlement has been realised.

(ix) Whether settlement of the fishery has been cancelled and security forfeited due to contravention of any of the conditions mentioned in the sale notice and the
fishery has been resold at the risk of the original tenderer by inviting fresh tender.

20.27 Audit of records relating to settlement of fisheries by the DC/SDO by auction sale.

The following points should be seen while checking the records relating to settlement of fisheries by the DC/SDO:

(i) Whether all names of registered fisheries have been entered in the register kept by the DC/SDO.

(ii) Whether notices for auction sale of fisheries have been issued in time.

(iii) Whether highest bid has been accepted.

(iv) Whether security as per Rule 5 of the Rules for settlement of Fisheries has been furnished by the purchaser.

(v) Whether the fishery has been sold at the risk of the purchaser on his failure to furnish initial and additional securities and the difference between the original bid value and the subsequent bid value has been realised from the original purchaser.

(vi) Whether the fishery has been resold at the risk of the original tenderer on his failure to furnish appropriate amount of securities and to execute an agreement within the prescribed time limit and the difference between the original bid value and the subsequent bid value has been realised from the original tenderer.

(vii) Whether penalty at the prescribed rate under Rule 22 of the Rules for settlement of Fisheries has been realised due to any breach of Rule committed by the purchaser.
CHAPTER – 21

21. Internal Controls

21.1 Audit of Internal Controls

Audit will see that the internal procedures adequately secure correct and regular accounting of demands, collections and refunds, that no amounts due to Government remain outstanding in its books without sufficient reason and that the claim are pursued with due diligence and are not abandoned or reduced except with adequate justification and with proper authority.

The most important function of Audit and the area of audit concern in relation to levy of land revenue and refunds is to satisfy itself, by such test checks as it may consider necessary, that the internal procedure adequately provide for and actually ensure.

(i) The collection and utilisation of data necessary for the computation of the demand or refund under law.
(ii) That the computation and realization of land revenue, fees, rents etc. are in accordance with the applicable laws.
(iii) The prompt raising of demands in the manner required by law.
(iv) The regular accounting of demands, collections and refunds.
(v) The correct accounting and allocation of collection and their credit to the Consolidated Fund.
(vi) That the relevant and requisite records are being maintained properly.
(vii) That proper arrangements are in place to safeguard against negligence or omission to levy of land revenue or to authorize refunds.
(viii) That adequate control and monitoring mechanism have been devised to prevent loss or leakage of revenue.
(ix) That there has not been any loss or leakage of revenue on account of lacunae or loopholes in the rules framed for the purpose or on account of avoidable delays in the issue of the necessary notification and order.
(x) That the machinery for detection of cases of evasion is adequate.
**APPENDIX**

**IMPORTANT NOTIFICATIONS/CIRCULARS/ORDERS ETC.**

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<thead>
<tr>
<th>No.</th>
<th>Circular No./Notification No.</th>
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<tbody>
<tr>
<td>1.</td>
<td>Circular No. RSS. 431/82/28</td>
<td>26.5.1886</td>
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<td>2.</td>
<td>Circular No. RLR 90/86/13</td>
<td>26.3.1987</td>
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<td>3.</td>
<td>Circular No. RLR 76/80/152</td>
<td>18.10.1987</td>
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<td>7.</td>
<td>Circular No. RSS 34/89/15</td>
<td>14.5.1990</td>
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<tr>
<td>12.</td>
<td>Notification No. LGL/26</td>
<td>27.5.1997</td>
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<td>14.</td>
<td>Circular No. RLR/9/88/Pt 11/64</td>
<td>25.5.1994</td>
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<td>15.</td>
<td>Notification No. RRG 79/93/Pt-68</td>
<td>19.7.1994</td>
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From: Shri D.N. BHATTACHARJEE, IAS
Secretary to the Government of Assam.

To: 1. All Deputy Commissioners
2. All Sub-Divisional Officers

Subject: Fixation of rates of revenue for the land which is utilised for brick Industry.

Reef: This Department letter No. RSR. 431/82/12 dated 31st March 1984

Sir,

I am directed to say that it has come to the notice of the Government that may people have set up brick industry on their own patta land and on Sarkari and Reserve land. Since brick is an industry apart from royalty at the rate of Rs. 2.50 per cubic metre, land revenue at the rate of 10 (ten) times of the highest rate class of land in the village i.e. Balbari should be assessed. In case of patta land assessment will be treated as normal land revenue and in case of Sarkari land where industry has been set up with permission as TB revenue for town land trade site rate should be applied.

Yours faithfully,

Sd/-

(D.N. Bhattacharjee)
Secretary to the Government of Assam,
Revenue (S) Department
No. RLR. 76/80/152                          Dated Dispur, the 18th October 1987

From : Shri M.C. Das, ACS
       Deputy Secretary to the Government of Assam

To : All Deputy Commissioners

Subject: Revised Commission to Mauzadars

Ref : This Department’s letter No. RLR. 76/80/104 dated 22nd June 1985

Sir,

I am directed to refer to the above and to say that it has come to the notice of the Government that there is confusion with regard to the Government instruction given vide letter under reference in respect of payment of commission to the Mauzadars as per the rates prescribed. Rates of commission fixed by the Government and already communicated were as follows:

(a) Demand upto Rs. 50,000.00 @ 35%
(b) Demand between Rs. 50,001.00 and Rs. 1 (one) lakh @ 30%
(c) Demand exceeding Rs. 1 (one) lakh @ 25%

Payment of commission should strictly be adhered to as per the rates prescribed.

Commission for the amount upto Rs. 50,000.00 @ 35% and in respect of the rest amount beyond Rs. 50,001.00 and upto 1 (one) lakh only should be given 30% in all respect. And the amount exceeding Rs. 1 (one) lakh and above should be @ 25% only.

Yours faithfully,

Sd/-

(M.C. Das)
Deputy Secretary to the Government of Assam
GOVERNMENT OF ASSAM
REVENUE (SETTLEMENT) DEPARTMENT: SETTLEMENT BRANCH

No. RSS. 9/88/Pt-II/27                                  Dated Dispur, the 23rd October 1989

From :     Shri D.K. Gangopadhy, IAS
Commissioner and Secretary to the Government of Assam

To :       1. All Deputy Commissioners
2. The Settlement Officer
3. All Sub-Divisional Officer
(Except Karbi Anglong and NC Hills districts)

Subject:   Fixation of the rates of premium on settlement of land in both urban and rural areas.

Sir,

In supersession of the previous orders of the Government on the subject communicated by this Departments letter No. RSS 98/65/5 dated 20th July 1966, No. RSS 98/65/32 dated 11th September 1970, No. RSS 108/61/95 dated 16th April 1968 and No. RSS 166/74/32 dated 29th July 1975, the Governor of Assam is pleased to revise and refix the rates of premium on settlement of land on periodic basis in both urban and rural areas as shown below:

1. On settlement of land in Guwahati city and in all Municipal and Revenue towns:

<table>
<thead>
<tr>
<th>Purpose</th>
<th>Un-encroached land</th>
<th>Encroached land</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Residential purpose</td>
<td>60% of the prevailing market price of the land</td>
<td>100% of the prevailing market price of the land</td>
</tr>
<tr>
<td>(b) Trade, commerce or industry purpose</td>
<td>100% of the prevailing market price of the land</td>
<td>150% of the prevailing market price of the land</td>
</tr>
</tbody>
</table>

2. On settlement of land within the radius of 10 Kms. from the period periphery of Guwahati City and within the radius of 3 Kms. from the period periphery of any Municipal or Revenue town.
3. On settlement of land in rural areas, but outside the radius of 10 Kms. from the periphery of Guwahati City and 3 Kms. from the periphery of any other Municipal or Revenue town.

<table>
<thead>
<tr>
<th>Purpose</th>
<th>Un-encroached land</th>
<th>Encroached land</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) For residential purpose</td>
<td>50% of the prevailing market price of the land</td>
<td>100% of the prevailing market price of the land</td>
</tr>
<tr>
<td>(b) For trade, commerce or industry purpose</td>
<td>75% of the prevailing market price of the land</td>
<td>125% of the prevailing market price of the land</td>
</tr>
<tr>
<td>(c) For agricultural purpose</td>
<td>25% of the prevailing market price of the land</td>
<td>50% of the prevailing market price of the land</td>
</tr>
</tbody>
</table>

4. On settlement of land for the purpose of special cultivation of tea, coffee, and rubber by small grower(s) in rural areas. The rate of premium is 20% of the prevailing market price of the land.

5. On settlement of land for cultivation of oranges and other citrous gardens in compact blocks in rural areas.

   The rate of premium is 50% of the prevailing market price of the land.

6. On settlement of land with non-Government, education institutions, other socio-cultural institutions, trusts, etc. of public nature and local bodies which are devoted to public purposes and which yield no return to private individuals in both urban and rural areas.

   The rate of premium is 20% of the prevailing market price of the land.

   The rates of premium on settlement of land as mentioned above will come into effect from issue of this order.

   Yours faithfully,

   Sd/-

   D.K. Gangopadhyay,
   Commissioner & Secretary to the Government of Assam, Revenue (S) Department
GOVERNMENT OF ASSAM
SETTLEMENT (DEPARTMENT): SETTLEMENT BRANCH

No. RSD. 8/8735/ Dated Dispur, the 15th November 1989

From : Shri S.N. Bhagawati, ACS, Officer on Special Duty,
Revenue (S) Department.

To : 1. All Deputy Commissioners
2. The Settlement Officer
3. All Sub-Divisional Officer
(Except Karbi Anglong and NC Hills districts)

Subject: Conversion of ordinary Kiraj patta lands into Tea periodic Pattas and fixation of premium thereof.

Ref : This Department’s Circular No. RSS. 237/62/80 dated 18th May 1968

Sir,

In continuation of this Department’s Circular dated 18th May, 1968 quoted above, I am directed to say that the Government have come to know about the existence of ordinary Kiraj Pattas (Annual and periodic) in some Tea Estates where such lands have been used for special cultivation of tea or ancillary purposes thereof, but such lands have not yet been converted into Tea periodic and as a result the Government have lost the premium due for payment by the concerned Tea Estates.

The Rule 40 (A) of the Settlement Rules framed under the Assam Land Revenue Regulation, 1986 (amended) enjoins the Government to fix the rate of premium for settlement/conversion of lands into special cultivation lease, and accordingly the rate of premium for such Ordinary Kiraj lands found to be under special cultivation or ancillary purposes thereof, has earlier been fixed at 33 ½ percent of the present market value of the land by the Government.

You are therefore requested to cause spot enquiry and verification of the relevant Land Records and maps, and to take steps for initiating Tea periodic conversion cases in respect of the ordinary Kiraj lands found to have been used for special
cultivation of tea or ancillary purpose thereof, wherever necessary. The proceedings may please be submitted to the Government for approval of the fixation of the value and the due premium in due course of time.

Yours faithfully,

Sd/-

S.N. Bhagawati,
Commissioner & Secretary to the Government of Assam, Revenue (A) Department
NOTIFICATION
The 11th May 1990

No. LGL. 168/89/31 į The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. IX OF 1990
(Received the assent of the Governor on 8th May 1990)
ASSAM LAND REVENUE REASSESSMENT (AMENDMENT) ACT 1990

An
Act

Further to amend the Assam Land Revenue Re-assessment Act, 1936.

Whereas it is expedient further to amend the Assam Land Revenue Re-assessment Act, 10936 (Assam Act-VIII of 1936) hereinafter called the Principal Act, in the manner hereinafter appearing:

It is hereby enacted in the Forty first year of the Republic of India as follows:

1. (i) This Act may be called the Assam Land Revenue Re-assessment (Amendment) Act, 1990.
(ii) It shall have the like extent as the Principal Act.
(iii) It shall be deemed to have came into force on the 27th day of December 1989.

2. In Section 1 2, after the clause (xii), the following new clauses shall be inserted, namely:
   (xiii) ‘Tea Lands’ means lands taken up for special cultivation of tea and for purposes ancillary thereto in the Tea Estates.
   (xiv) ‘Tea Group’ means a group of tea estates which are included by the Settlement Officer in one set of proposals for re-classification and re-assessment under this Act.
   (xv) ‘Industrial Lands’ means lands used for the purposes of manufacturing industrial products of various kinds as may be prescribed in the Rules.
(xvi) All words and expressions used in this Act and not defined herein shall have the same meaning assigned to them respectively in the Principal Act has the Assam Land and Revenue Regulation, 1886.

3. In the principal Act, Section shall be deleted.

4. In the principal Act, in Section 11:
   (i) In Sub-Section (1) the full stop (.) after the word, Settlement officer shall be deleted and thereafter the words except in tea group shall be added.
   (ii) In Sub-Section (2), figures and the words 100 per cent and 60 per cent shall be substituted by the expression three times and five times respectively.
   (iii) In Sub-Section (2), in the proviso, the words settled or used for special cultivation or shall be deleted.

5. In the principal Act, after Section 11, following new section shall be inserted, namely:

   11 A, notwithstanding anything contained in Section 11, the State Government may, if it is of opinion that it is necessary to do so, by notification, assess a higher rate of Revenue in tea lands not exceeding five times the existing land revenue of a tea group.

6. In the principal Act, Section 12 shall be deleted.

7. In the principal Act, in Section 13
   (i) for the figure 30, the figure 20 shall be substituted.
   (ii) The provision (i) shall be substituted as follows, namely:
       (i) the State Government may, for reasons to be recorded, fix a shorter term of settlement of lands other than town land.
   (iii) the proviso (iii), shall be deleted.

8. In Section 15 of the principal Act, a clause (d) shall be inserted, namely:

   (d) Industrial sites

9. In the principal Act, Section 20 shall be deleted.

10. In the principal Act, in Section 21 for the figure 60, figure 20 shall substituted.

11. In the principal Act, in Section 21 A, the words, from a report prepared under Section 6 of this Act, shall be deleted.
12. In the principal Act, after Section 25, the following new section shall be inserted, namely:

25A, Assessment of revenue on Industrial land:

Notwithstanding anything contained in the Act, where land originally settled is used as Industrial land, the revenue thereon shall be assessed at such higher rates as may be prescribed by rules.

K. LASKAR
Secretary to the Government of Assam
Legislative Department
GOVERNMENT OF ASSAM
REVENUE (SETTLEMENT) DEPARTMENT: SETTLEMENT BRANCH

No. RSS. 341/89/15  Dated Dispur, the 14th May 1990

From : Shri D.K. Gangopadhyay, IAS
Commissioner and Secretary
to the Government of Assam

To : The Deputy Commissioners
The Settlement officer
The Sub-Divisional Officer
(Except Karbi Anglong and NC Hills districts)

Subject: Settlement of Government Khas land for the purposes of growing orange
and other citrus gardens in rural areas.

Sir,

It has come to the notice of the Government that some indigenous people have raised gardens of orange and other citrus fruits on Government Khas lands in compact blocks in certain districts since a few years back, but such lands have neither been formally allotted, nor settled with the families growing such trees, though T.B. revenues have been assessed and realised for such lands. Government have decided that such lands may be settled with the deserving growers on periodic lease subject to payment of due premium. In this connection, para 1.10 of the new Land Policy, 1989 may please be referred to.

The concerned DCs are therefore requested to submit proposals for settlement of such lands with necessary papers such as copies of map, chitha, sale statement of registered Deeds for last 3 years and indicating the length of possession of the land, and total holding of patta lands, already held in the family urgently, as it has been considered necessary to dispose of such pending cases expeditiously, subject to the cases fulfilling the conditions laid down in para 1.10 of Government land Policy 1989.
The rate of premium for settlement of such lands has been fixed by the Government at 5% of the prevailing market price of the land vide Government Circular No. RSR/9/88/Pt. 1/27 dated 23rd October 1989.

Yours faithfully,

Sd/-

D.K. Gangopadhyay,
Commissioner & Secretary to the Govt. of Assam,
Revenue (S) Department, Dispur
GOVERNMENT OF ASSAM  
REVENUE (SETTLEMENT) DEPARTMENT: SETTLEMENT BRANCH

No. RSR. 9/88/90  
Dated Dispur, the 7th July 1990

From :  
Shri D.K. Gangopadhyay, IAS  
Commissioner and Secretary  
to the Government of Assam

To :  
1. All Deputy Commissioners  
2. The Settlement Officer  
3. All Sub-Divisional Officer  
(Except Karbi Anglong and NC Hills districts)

Subject:  
Additional resources mobilization by enhancement of revenue of tea lands.

Sir,

I am directed to invite your attention to the new Assam Land Revenue Re-assessment (Amendment) Act, 1990 and to issue the following instruction for re-assessing the tea lands by notification as per provision of the Section 11 A of the amended Act. A copy of the Act is enclosed.

The tea industry in Assam had steadily grown even more than in other parts of India. While the profits of this industry had increased substantially, tea lands in Assam remained under assessed at low rates. The minimum rate of assessment being as low as Rs. 1.65 per bigha and the highest rate is only Rs. 4.00 per bigha. These rates are almost equivalent to land revenue for ordinary agricultural lands. But tea is an industry by definition and needs to be assessed realistically.

Owing to the limitations imposed by Section 11 of the Re-assessment Act of 1936, it was not possible earlier to enhance the land revenue to Tea lands. Now with the insertion of section 11 A in the amended Act of 1990 it is possible to enhance the land revenue of tea lands by notification without recourse to the detailed and the lengthy procedure of the Re-assessment operation.
The following procedure is therefore laid down for the purpose of enhancing land revenue of tea land by notification:

1. For purpose of Section 11 A of the new Amended Act, the Deputy Commissioners and the Settlement Officers are the Assessment Officers.

   The lease holders of tea estates (or his agent or manager) affected by the proposed enhanced rates of revenue shall be notified by the Deputy Commissioner and the settlement Officer concerned of the proposed enhanced rates asking them to file objections, if any, against the proposed rates before the Director of Land Records, Assam within 30 days from the issued of the notice. The copies of the above notice shall be furnished to the Director of Land Records immediately for information and necessary action.

2. The notice should contain among others the following details:
   (i) The present area of the tea lands in the estate.
   (ii) The existing rates of revenue and the proposed new rates of revenue of the estate.
   (iii) That objections to the proposed new rates of revenue be submitted by lease holders before the Director of Land Records Assam through the Deputy Commissioners and the Settlement Officers.
   (iv) The Proviso of the Section 13 (1) of the amended Re-assessment Act, 1990 which states that the State Government may, for reasons to be recorded, fix a shorter term of Settlement of tea lands than those mentioned in the main Section be published for information of lease holders.
   (v) In all other districts the land revenue proposed of tea land should be five times the existing revenue of Rs. 2.00.
   (vi) In the permanently settled areas of Karimganj, the rates of tea lands in the neighborhood temporarily settled areas may be considered as the base for increasing the land revenue by five times.
   (vii) Considering local conditions such as transport difficulties fertility of soils, general economic conditions and other such factors the Assessment Officers may arrive at their own flat rate of enhanced revenue per bigha of tea lands in their jurisdictions.
   (viii) The Director of Land Records shall consider all factors in disposing objections.

   In no case shall the rates be more than five times the existing rates.
7. The proposed new rates would be effective generally for 20 years unless the Government decides otherwise under powers granted in Section 13 (1) of the Amended Act. The revised assessment shall be effective from the 1st day of April 1990.

You are therefore, to submit your assessment report to the Director of Land Records, Assam urgently with an information to the undersigned on the area of tea gardens to be assessed and the total resultant enhanced revenue on tea lands.

Yours faithfully,

Sd/-

D.K. Gangopadhyay,
Commissioner & Secretary to the Govt. of Assam,
Revenue (S) Department, Dispur
GOVERNMENT OF ASSAM
REVENUE (SETTLEMENT) DEPARTMENT: SETTLEMENT BRANCH

No. RSR. 17/94/15 Dated Dispur, the 22\textsuperscript{nd} June 1995

From : Shri M. Das, ACS
Deputy Secretary to the Government of Assam

To : The Settlement Officer Karimganj

Subject: Assessment proposal of Ram Krishna Nagar, Group of village district Karimganj.


Sir,

With reference to the letter on the subject quoted above, I am directed to say that the Governor of Assam is pleased to approve the re-assessment of land revenue per Bigha in the Ramkrishna Nagar village group of Karimganj District as shown below:

**SCHEDULE – A**

<table>
<thead>
<tr>
<th>Under Parganah Egarasati Village</th>
<th>The Bighas Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. Chara</td>
<td>Rs. 2.00</td>
</tr>
<tr>
<td>3. Sailura</td>
<td>Rs. 2.25</td>
</tr>
<tr>
<td>4. Jalatak</td>
<td>Rs. 1.00</td>
</tr>
<tr>
<td>5. Trade Site</td>
<td>Rs. 25.00</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>40. Moneswarpur</td>
<td>41. kunagram</td>
</tr>
<tr>
<td>43. Dupenpur Kitta Daswana Dupenpur</td>
<td>44. Purba baruala</td>
</tr>
<tr>
<td>45. Chanala</td>
<td>46. Poddarpar</td>
</tr>
<tr>
<td>47. Dawki</td>
<td>48. kalyanpur</td>
</tr>
<tr>
<td>49. Nayagram</td>
<td>50. Sanbeel Pt-III</td>
</tr>
<tr>
<td>51. Nijnabin</td>
<td>52. Jummoal Pt-II</td>
</tr>
<tr>
<td>53. Chandhani</td>
<td>54. Gallashail</td>
</tr>
<tr>
<td>55. Champaknagar</td>
<td>56. Amarkhal</td>
</tr>
<tr>
<td>57. Belatook</td>
<td>58. Rupagram Pt-I</td>
</tr>
<tr>
<td>59. Mangalpur</td>
<td>60. Kadmacherra</td>
</tr>
<tr>
<td>63. Singirpar</td>
<td>64. Echkhawri</td>
</tr>
<tr>
<td>65. Kalapani</td>
<td>66. Saijanagar Pt-II</td>
</tr>
<tr>
<td>67. Krishna Nagar Colony</td>
<td>68. Mohadadebpur</td>
</tr>
<tr>
<td>69. Nayadasgram</td>
<td>70. Srinagar</td>
</tr>
<tr>
<td>71. Danawarpur</td>
<td>72. Dalu Part-II</td>
</tr>
<tr>
<td>73. Kholagaon</td>
<td>74. Anadapur</td>
</tr>
<tr>
<td>75. Dollowpur</td>
<td>76. Balirond. Pt-II</td>
</tr>
<tr>
<td>77. Madenput</td>
<td>78. Dewdar</td>
</tr>
<tr>
<td>79. Sathirsangan</td>
<td>80. Rakhal Bast</td>
</tr>
<tr>
<td>81. Sibbari Krishnagar</td>
<td>82. Dholibeel Pt-I</td>
</tr>
<tr>
<td>83. Saijannagar Pt-III</td>
<td>84. Bargooll</td>
</tr>
<tr>
<td>85. Singlapar</td>
<td>86. Nalarpar</td>
</tr>
<tr>
<td>87. Dalu Pt-I</td>
<td>88. Bidyyanagar Pt-V</td>
</tr>
<tr>
<td>89. Dalupar</td>
<td>90. Paschim Baruala</td>
</tr>
<tr>
<td>91. Kalinagar Jungle Block</td>
<td>92. Chunatigool Pt-I</td>
</tr>
<tr>
<td>93. Kalinagar Jungle Block</td>
<td>94. Chunatigool Pt-III</td>
</tr>
<tr>
<td>95. Bidyanagar Pt-I (Cha Bagan)</td>
<td>96. Bidyanagar Cha Bagan Pt-II</td>
</tr>
<tr>
<td>99. Bidyanagar Cha Bagan Pt-VI</td>
<td>100. Kalinagar Cha Bagan Pt-III</td>
</tr>
<tr>
<td>100. Kalinagar Cha Bagan Pt-II</td>
<td>101. Kalinagar Cha Bagan Pt-I</td>
</tr>
<tr>
<td>102. Kalinagar Jungle Block Pt-II</td>
<td>103. Bullavcherra Cha Bagan Pt-I</td>
</tr>
<tr>
<td>106. Dullancherra Cha Bagan Pt-IV</td>
<td>107. Dullavcherra Cha Bagan Pt-V</td>
</tr>
<tr>
<td>110. Mykamcherra Cha Bagan Pt-I</td>
<td>111. Mukamcherra Cha Bagan Pt-II</td>
</tr>
<tr>
<td>112. Mukamcherra Cha Bagan Pt-III</td>
<td>113. Damcherra Cha</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>B. Porgona Paldahar Village</th>
<th>The Bighas Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2. Chara Rs. 2.00</td>
</tr>
<tr>
<td></td>
<td>3. Sailura Rs. 2.25</td>
</tr>
<tr>
<td></td>
<td>4. Jalatak Rs. 1.00</td>
</tr>
<tr>
<td></td>
<td>5. Trade Site Rs. 25.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>C. Porgona Pratapgarh Village</th>
<th>The Bighas Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2. Chara Rs. 2.00</td>
</tr>
<tr>
<td></td>
<td>3. Sailura Rs. 2.25</td>
</tr>
</tbody>
</table>

There is no Lakhiraj or Nisfi Kheraj land in this group. The term of settlement of this village group will be for a period of 20 (twenty years w.e.f. 01.07.1995).
2. Any land converted in future as “Trade Site” in any village is to be assessed as 10 (ten) times the rate per bigha of Bari Class of that village in this group.

3. Any land converted in future as “Industrial Land” will be assessed at enhanced rate as per Section 25A of the Re-assessment Act 1936 (as amended).

4. All ordinary cultivation land converted to special cultivation and freshly settled land for special cultivable will be assessed separately as per special cultivation rate approved by Government already in the district.

5. The minimum Land Revenue of an estate will be as per Rule 19 of the settlement Rules under ALRR 1996.

6. The term of settlement can be reviewed by Government as per provisions of Section 13 of the Assam Land Revenue re-assessment Act 1936 (as amended). 45.

Yours faithfully,

Sd/-

Deputy Secretary to the Government of Assam
Revenue (S) Department, Dispur
GOVERNMENT OF ASSAM
REVENUE (SETTLEMENT) DEPARTMENT: SETTLEMENT BRANCH

No. RSR. 9/88/Pt-I/26

Dated Dispur, the 24th June 1991

From : Shri D.K. Gangopadhyay, IAS
Spl. Commissioner and Spl. Secretary

to the Government of Assam

To : 1. The Deputy Commissioners
2. The Settlement Officer
3. The Sub-divisional Officer

Subject: Rate of premium for settlement of land for special cultivation of tea: Revised Rates.

Sir,

In modification of the government’s earlier circular communication vide letter No. RSS. 237/62/74, dated, 6th June 1967 on the above subject which is still in force, the Governor of Assam is pleased to revise and refix the rate of premium for settlement of land for special cultivation of tea as under:

1. In respect of the land without standing tea bushes; 100% of the prevailing market price of the land.
2. In respect of the land having tea bushes; 100% of the prevailing market price of the plus an additional amount being the reasonable value of tea bushes.

I am, therefore, to request you to ensure that the premium on settlement of land for special cultivation of tea is realised as per the fresh rate of premium now fixed for the purpose.

Yours faithfully,

Sd/-

Shri D.K. Gangopadhyay, IAS
Spl. Commn. and Spl. Secretary to the Government of Assam
Revenue (S) Department, Dispur
GOVERNMENT OF ASSAM
REVENUE (SETTLEMENT) DEPARTMENT: SETTLEMENT BRANCH

No. RSR. 9/88/Pt/32 Dated Dispur, the 27th August 1990

From : Shri D.K. Gangopadhyay, IAS
Spl. Commissioner and Spl. Secretary
to the Government of Assam
Revenue Department, Dispur

To : 1. All Deputy Commissioners
2. All Settlement Officer
3. All Sub-Divisional Officer
(Except Karbi Anglong and NC Hills districts)

Subject: Fixation of rates of premium on conversion of Annual Patta land into Periodic Pattas.

Ref. : This Department Circular No. RSR.9/88/Pt/28, 23rd October 1989

Sir,

In partial modification of this Department Circular cited above, I am directed to inform you that the premium on conversion of Annual Patta lands into Periodic Pattas in both urban and rural areas is to be realised at the rates shown below:

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. In Guwahati city</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(a) For residential purpose</td>
<td>50% of the prevailing market value of the land</td>
</tr>
<tr>
<td></td>
<td>(b) For trade, commerce or industry purpose</td>
<td>75% of the prevailing market value of the land</td>
</tr>
<tr>
<td>2. Within the radius of 10 kms. from the periphery of the Guwahati City</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(a) For residential purpose</td>
<td>35% of the prevailing market value of the land</td>
</tr>
<tr>
<td></td>
<td>(b) For trade, commerce or industry purpose</td>
<td>50% of the prevailing market value of the land</td>
</tr>
<tr>
<td></td>
<td>(c) For agricultural purpose</td>
<td>30% of the prevailing market value of the land</td>
</tr>
<tr>
<td>3. In all Municipal and Revenue</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(a) For residential purpose</td>
<td>30% of the prevailing market value of the land</td>
</tr>
<tr>
<td>towns</td>
<td>(b) For trade, commerce or industry purpose</td>
<td>50% of the prevailing market value of the land</td>
</tr>
<tr>
<td>-------------------------------------------</td>
<td>---------------------------------------------</td>
<td>---------------------------------------------</td>
</tr>
<tr>
<td>4. Within the radius of 3 kms. from the periphery of all Municipal and Revenue Towns</td>
<td>(a) For residential purpose</td>
<td>25% of the prevailing market value of the land</td>
</tr>
<tr>
<td></td>
<td>(b) For trade, commerce or industry purpose</td>
<td>50% of the prevailing market value of the land</td>
</tr>
<tr>
<td></td>
<td>(c) For agricultural purpose</td>
<td>20% of the prevailing market value of the land</td>
</tr>
<tr>
<td>5. In other rural areas</td>
<td>(a) For residential purpose</td>
<td>20.00 (Rupes twenty) only per bigha</td>
</tr>
<tr>
<td></td>
<td>(b) For trade, commerce or industry purpose</td>
<td>50% of the prevailing market value of the land</td>
</tr>
<tr>
<td></td>
<td>(c) For agricultural purpose</td>
<td>Rs. 5.00 (Rupees five) only per bigha</td>
</tr>
</tbody>
</table>

These rates come into force with effect from the 23rd October 1989.

Yours faithfully,

Sd/-

Shri D.K. Gangopadhyay, IAS
Spl. Commn. and Spl. Secretary to the Government of Assam
Revenue (S) Department, Dispur
Annexures

No. BLR. 122/95/2-A: Executive Instruction 1.7 A (S) in chapter VIII of Part VI of the said Manual published/issued earlier vide this Department’s notification No. RLR. 76/80/82-(B) dt. 13.5.82 is deleted and be substituted as follows:-

167 A. (6): No Mouzadar shall retain cash in hand beyond Rupees ten thousand with regard to Land Revenue & other Government Revenue collected by him. For any amount, held in excess over this limit, Mouzadar shall be required to pay to the Government not only the excess amount but also the interest @ 18% (eighteen percent) per annum in respect of this excess amount for the period hold by him.

The Mouzadar shall be liable for criminal persecution on the charge of temporary misappropriation of Government. Revenue for holding any Government money collected by him in excess over this limit.

Further, subject to this limit, the Mouzadar should remit to the Treasury at least once a month the land revenue local rate and other Government revenue collected by him. With every remittance of land revenue a proportionate amount of local rate should also be sent. Accounts for each year should be kept separate. Collections, made in respect of one year should on no account be credited to the accounts for a previous year. Such misappropriation of Government revenue will also render the Mouzadar liable to be dealt with severely under the Rules in addition to any other liability that he may incur under the penal code.

Sd/-

D.C. Pathak
Secretary to the Government of Assam
Revenue (R) Department
29.3.96
No. RSS. 351/91/242

Dated Dispur, the 8th June, 1998

From : Shri D. Chutia, ACS
Deputy Secretary to the Government of Assam,
Revenue (Settlement) Department.

To : The Deputy Commissioner,

Subject: Realisation of the Land Revenue on Tea lands at enhanced rate.

Ref. : No. RSR. 9/88/90 Dated 7/7/90

Sir,

In partial modification of the Departments letter No. RSS. 351/91/241, dated 27/5/98 I am directed to say that Govt. now purpose to revise the rate of land Revenue in respect of tea land @ Rs. 15/- (Rupees fifteen) only per Bigha for Brahmaputra Valley and at Rs. 10/- (Rupees ten) only per Bigha on Borak Valley.

You are therefore requested to submit Assessment proposal to Govt. as per the provisions contained in Govt. letter under reference.

Immediate compliance in this instruction is solicited.

Yours faithfully,

Sd/-

Shri D. Chutia, ACS
Deputy Secretary to the Government of Assam,
Revenue (Settlement) Department.
GOVERNMENT OF ASSAM
REVENUE (SETTLEMENT) DEPARTMENT
DISPUR:: GUWAHATI-6

No. RSS. 9/99/Pt-II/64
Dated Dispur, the 25th May, 1999

From : Shri D. Chutia, ACS
Deputy Secretary to the Government of Assam,
Revenue (Settlement) Department.

To : (1) The Deputy Commissioner, Kamrup (by hand)
(2) The Settlement officer, -------------------------
(3) The Sub-Divisional Officer,-----------------------

Subject: Revision and re-fixation of rates of premium for settlement of land and conversion of lease both in rural and urban areas and conversion of A. P. land into P.P.

Sir,

In supersession of the previous orders of the government on the subject communicated by this Department's letter No. RSR. 9/88/Pt-II/27 dated 23rd Oct, 1989 and letter No. RSR. 9/88/Pt-II/28 dated 23rd Oct, 1989 the Governor of Assam is pleased to revise and refix the rates of premium for settlement of land and conversion of lease both in Urban and rural areas and conversion of AP land into periodic as shown below:-

(1) On Settlement of land in Guwahati City and in all Municipal and Revenue Towns.

<table>
<thead>
<tr>
<th>Class of land</th>
<th>Un-encroached land</th>
<th>Encroached land</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) For residential purpose</td>
<td>100% of the prevailing market price of the land</td>
<td>150% of the prevailing market price of the land</td>
</tr>
<tr>
<td>(b) For trade, commerce of industry</td>
<td>150% of the prevailing market price of the land</td>
<td>200% of the prevailing market price of the land</td>
</tr>
</tbody>
</table>

(2) Settlement of land within the radius of 3 Kms. from the periphery of Municipal or Revenue Towns and 10 Kms from the periphery of the Guwahati City.
<table>
<thead>
<tr>
<th>Class of land</th>
<th>Un-encroached land</th>
<th>Encroached land</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) For residential purpose</td>
<td>75% of the prevailing market price of the land</td>
<td>150% of the prevailing market price of the land</td>
</tr>
<tr>
<td>(b) For trade, commerce of</td>
<td>100% of the prevailing market price of the land</td>
<td>175% of the prevailing market price of the land</td>
</tr>
<tr>
<td>industry</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(c) Agricultural purpose</td>
<td>50% of the prevailing market price of the land</td>
<td>75% of the prevailing market price of the land</td>
</tr>
</tbody>
</table>

(3) Settlement of land in rural areas but outside the radius from the periphery of Guwahati City and 3 Kms from the periphery Municipal or revenge Town.

<table>
<thead>
<tr>
<th>Class of land</th>
<th>Un-encroached land</th>
<th>Encroached land</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Trade/Commerce/Industry</td>
<td>75% of the prevailing market price of the land</td>
<td>100% of the prevailing market price of the land</td>
</tr>
</tbody>
</table>

(4) Settlement of land for the propose of Special Cultivation of Coffee and Rubber by small growers in rural areas.

30% of the prevailing market price of the land.

(5) Settlement of land for cultivation of oranges and other citrous gardens in compact blocks in rural areas.

30% of the prevailing market price of the land.

(6) Settlement of land with non-Govt educational institutions other Socio-cultural institutions, trusts, etc. of public nature and local bodies which are devoted to public purposes and which yield no return to private individuals in both urban and rural areas.

30% of the prevailing market price of the land.
Rates of premium for conversion of AP land into P.P.

(1) On conversion of Annual Patta Land into periodic in Guwahati City.
   (a) Residential purpose 50% of the prevailing market price of the land.
   (b) Trade/Commerce or Industry purpose 100% of the prevailing market price of the land.

(2) On conversion of A.P. lands into periodic in all Municipal and Revenue Towns.
   (a) Residential 50% of the prevailing market price of the land.
   (b) Trade/Commerce or Industry purpose 100% of the prevailing market price of the land.

(3) On conversion of Annual Patta land into periodic patta within the radius of 10 Kms from the periphery of Guwahati City and within the radius of 3 Kms from the periphery of any other Municipal or Revenue Towns.
   (a) Residential purpose 50% of the prevailing market price of the land.
   (b) Trade/Commerce or Industry purpose 100% of the prevailing market price of the land.
   (c) Agricultural purpose 50% of the prevailing market price of the land.

On conversion of Annual Patta lands into periodic in rural areas.

   (a) Residential purpose Rs. 40/- per bigha
   (b) Trade/Commerce or Industry purpose Rs. 75/- of the prevailing market price of the land.
   (c) For Agricultural purpose Rs. 20/- per bigha

The above rates come into force with effect from the date of issue of this order.

Yours faithfully,

Sd/-

Deputy Secretary to the Government of Assam,
Revenue (Settlement) Department.
NOTIFICAITON

No. RSS. 798/2001/ Dated Dispur, the 8TH April/2003

The Governor of Assam is pleased to approve the rate of land revenue in respect of town groups of Goalpara, Krishnai, Didhnoi, Lakhipur, Dhupdhara, Bongaiagon, Abhoyapuri, Basugaon, Golokang, Chapar, Mancachar and Guwahati town (under present resettlement, operation), as shown below:

**Goalpara Town**

<table>
<thead>
<tr>
<th>Classes of Land</th>
<th>Recommended Rate (per Bigha)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade site I</td>
<td>Rs. 800.00</td>
</tr>
<tr>
<td>Trade site II</td>
<td>Rs. 450.00</td>
</tr>
<tr>
<td>Trade site III</td>
<td>Rs. 300.00</td>
</tr>
<tr>
<td>Trade site IV</td>
<td>Rs. 200.00</td>
</tr>
<tr>
<td>Residential site - I</td>
<td>Rs. 350.00</td>
</tr>
<tr>
<td>Residential site II</td>
<td>Rs. 250.00</td>
</tr>
<tr>
<td>Residential site III</td>
<td>Rs. 150.00</td>
</tr>
<tr>
<td>Residential site IV</td>
<td>Rs. 75.00</td>
</tr>
<tr>
<td>Sali toil</td>
<td>Rs. 6.30</td>
</tr>
<tr>
<td>Foringati</td>
<td>Rs. 6.00</td>
</tr>
<tr>
<td>Jalatok</td>
<td>Rs. 5.00</td>
</tr>
<tr>
<td>Unclassed</td>
<td>Rs. 5.00</td>
</tr>
</tbody>
</table>

**Krishnai Town**

<table>
<thead>
<tr>
<th>Classes of Land</th>
<th>Recommended Rate (per Bigha)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade site I</td>
<td>Rs. 450.00</td>
</tr>
<tr>
<td>Trade site II</td>
<td>Rs. 250.00</td>
</tr>
<tr>
<td>Residential site - I</td>
<td>Rs. 180.00</td>
</tr>
<tr>
<td>Residential site II</td>
<td>Rs. 85.00</td>
</tr>
<tr>
<td>Residential site III</td>
<td>Rs. 25.00</td>
</tr>
<tr>
<td>Classes of Land</td>
<td>Recommended Rate (per Bigha)</td>
</tr>
<tr>
<td>---------------------</td>
<td>-----------------------------</td>
</tr>
<tr>
<td>Sali toli</td>
<td>Rs.</td>
</tr>
<tr>
<td>Foringati</td>
<td>Rs.</td>
</tr>
<tr>
<td>Jalatok</td>
<td>Rs.</td>
</tr>
<tr>
<td>Unclassed</td>
<td>Rs.</td>
</tr>
</tbody>
</table>

**Dudhnoi Town**

<table>
<thead>
<tr>
<th>Classes of Land</th>
<th>Recommended Rate (per Bigha)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade site I</td>
<td>Rs. 550.00</td>
</tr>
<tr>
<td>Trade site II</td>
<td>Rs. 350.00</td>
</tr>
<tr>
<td>Trade site III</td>
<td>Rs. 200.00</td>
</tr>
<tr>
<td>Trade site IV</td>
<td>Rs. 100.00</td>
</tr>
<tr>
<td>Residential site I</td>
<td>Rs. 250.00</td>
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<tr>
<td>Residential site II</td>
<td>Rs. 210.00</td>
</tr>
<tr>
<td>Residential site III</td>
<td>Rs. 100.00</td>
</tr>
<tr>
<td>Residential site IV</td>
<td>Rs. 50.00</td>
</tr>
<tr>
<td>Sali toli</td>
<td>Rs. 8.30</td>
</tr>
<tr>
<td>Foringati</td>
<td>Rs. 8.00</td>
</tr>
<tr>
<td>Jalatok</td>
<td>Rs. 5.00</td>
</tr>
<tr>
<td>Unclassed</td>
<td>Rs. 5.00</td>
</tr>
</tbody>
</table>

**Lakhipur Town**

<table>
<thead>
<tr>
<th>Classes of Land</th>
<th>Recommended Rate (per Bigha)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade site I</td>
<td>Rs. 350.00</td>
</tr>
<tr>
<td>Trade site II</td>
<td>Rs. 250.00</td>
</tr>
<tr>
<td>Trade site III</td>
<td>Rs. 150.00</td>
</tr>
<tr>
<td>Trade site IV</td>
<td>Rs. 100.00</td>
</tr>
<tr>
<td>Residential site I</td>
<td>Rs. 120.00</td>
</tr>
<tr>
<td>Residential site II</td>
<td>Rs. 100.00</td>
</tr>
<tr>
<td>Residential site III</td>
<td>Rs. 70.00</td>
</tr>
<tr>
<td>Residential site IV</td>
<td>Rs. 50.00</td>
</tr>
<tr>
<td>Sali toli</td>
<td>Rs. 8.50</td>
</tr>
<tr>
<td>Lahi</td>
<td>Rs. 8.00</td>
</tr>
<tr>
<td>Foringati</td>
<td>Rs. 8.00</td>
</tr>
<tr>
<td>Jalatok</td>
<td>Rs. 5.00</td>
</tr>
<tr>
<td>Unclassed</td>
<td>Rs. 5.00</td>
</tr>
</tbody>
</table>

**Guwahati Town**

<table>
<thead>
<tr>
<th>Classes of Land</th>
<th>Recommended Rate (per Bigha)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Group İ A Villages:</td>
<td></td>
</tr>
<tr>
<td>--------------------------------------------------------</td>
<td>-------</td>
</tr>
<tr>
<td>Special Ind. Site</td>
<td>Rs. 10000.00</td>
</tr>
<tr>
<td>Industrial site İ I</td>
<td>Rs. 8000.00</td>
</tr>
<tr>
<td>Industrial site İ II</td>
<td>Rs. 6000.00</td>
</tr>
<tr>
<td>Special Trade site -</td>
<td>Rs. 8000.00</td>
</tr>
<tr>
<td>Trade site İ I</td>
<td>Rs. 6000.00</td>
</tr>
<tr>
<td>Trade site İ II</td>
<td>Rs. 5000.00</td>
</tr>
<tr>
<td>Trade site İ III</td>
<td>Rs. 4000.00</td>
</tr>
<tr>
<td>Residential site - I</td>
<td>Rs. 600.00</td>
</tr>
<tr>
<td>Residential site İ II</td>
<td>Rs. 500.00</td>
</tr>
<tr>
<td>Residential site İ III</td>
<td>Rs. 400.00</td>
</tr>
<tr>
<td>Residential site İ IV</td>
<td>Rs. 300.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Group İ B Villages:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Special Trade site</td>
<td>Rs. 6000.00</td>
</tr>
<tr>
<td>Trade site İ I</td>
<td>Rs. 5000.00</td>
</tr>
<tr>
<td>Trade site İ II</td>
<td>Rs. 4000.00</td>
</tr>
<tr>
<td>Trade site İ III</td>
<td>Rs. 3000.00</td>
</tr>
<tr>
<td>Trade site İ IV</td>
<td>Rs. 2000.00</td>
</tr>
<tr>
<td>Residential site - I</td>
<td>Rs. 500.00</td>
</tr>
<tr>
<td>Residential site İ II</td>
<td>Rs. 400.00</td>
</tr>
<tr>
<td>Residential site İ III</td>
<td>Rs. 300.00</td>
</tr>
<tr>
<td>Residential site İ IV</td>
<td>Rs. 250.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Group İ C Villages</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade site İ I</td>
<td>Rs. 3000.00</td>
</tr>
<tr>
<td>Trade site İ II</td>
<td>Rs. 2500.00</td>
</tr>
<tr>
<td>Trade site İ III</td>
<td>Rs. 2000.00</td>
</tr>
<tr>
<td>Trade site İ IV</td>
<td>Rs. 1500.00</td>
</tr>
<tr>
<td>Residential site - I</td>
<td>Rs. 260.00</td>
</tr>
<tr>
<td>Residential site İ II</td>
<td>Rs. 260.00</td>
</tr>
<tr>
<td>Residential site İ III</td>
<td>Rs. 200.00</td>
</tr>
<tr>
<td>Residential site İ IV</td>
<td>Rs. 150.00</td>
</tr>
<tr>
<td>Residential site - I</td>
<td>Rs. 200.00</td>
</tr>
<tr>
<td>Residential site İ II</td>
<td>Rs. 120.00</td>
</tr>
<tr>
<td>Residential site İ III</td>
<td>Rs. 65.00</td>
</tr>
</tbody>
</table>
Residential site – IV Rs. 35.00
Sali toil Rs. 3.50
Foringati Rs. 3.35
Jalatok Rs. 1.10
Unclassed Rs. 1.00

**Bongaigaon Town**

Trade site – I Rs. 1200.00
Trade site – II Rs. 850.00
Trade site – III Rs. 550.00
Trade site – IV Rs. 305.00
Residential site - I Rs. 550.00
Residential site – II Rs. 400.00
Residential site – II Rs. 270.00
Residential site – IV Rs. 120.00
Sali toil Rs. 3.00

**Abhyapuri Town**

Trade site – I Rs. 450.00
Trade site – II Rs. 315.00
Residential site - I Rs. 170.00
Residential site – II Rs. 115.00
Residential site – III Rs. 70.00
Residential site – IV Rs. 55.00
Sali toil Rs. 3.00
Foringati Rs. 2.50
Jalatok Rs. 2.00

**Basugaon Town**

<table>
<thead>
<tr>
<th>Classes of Land</th>
<th>Recommended rate (per bigha)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade site – I</td>
<td>Rs. 400.00</td>
</tr>
<tr>
<td>Trade site – II</td>
<td>Rs. 300.00</td>
</tr>
<tr>
<td>Trade site – III</td>
<td>Rs. 150.00</td>
</tr>
<tr>
<td>Trade site – IV</td>
<td>Rs. 100.00</td>
</tr>
<tr>
<td>Residential site - I</td>
<td>Rs. 200.00</td>
</tr>
<tr>
<td>Residential site – II</td>
<td>Rs. 100.00</td>
</tr>
<tr>
<td>Residential site – III</td>
<td>Rs. 50.00</td>
</tr>
</tbody>
</table>
The terms of settlement shall be for a period of twenty years with effect from 1st July, 2003.

Any land converted in future to a different use than what is recorded now shall be reclassified and reassessed as per provisions of law in force.

All lands which have been assessed at rate lower than the rate specified in proviso to the Rule 19 of the Settlement Rules shall be made equivalent to the minimum specified rate i.e. Rs. 5.00 per bigha per annum with immediate effect.

Sd/-
M.K. Barooah,
Commissioner & Secretary to the Government of Assam
Revenue Department
GOVERNMENT OF ASSAM
REVENUE (REFORMS) DEPARTMENT, DISPUR

No. RRG. 3/2003/12  Dated Dispur, the 4th December/03

From :  Shri M.K. Barooah, IAS
        Commissioner and Secretary to the Government of Assam,
        Revenue Department, Dispur.

To :  1. All Deputy Commissioners
       2. All Settlement Officers
       3. All Sub-Divisional Officer

Sub :  Matters Relating to conversion of land etc. in town etc.

Sir,

In inviting a reference to the subject mentioned above, I am directed to say that Land Policy 1988 and the subsequent Government Notifications have laid down guidelines in respect of the Annual land into periodic in towns and 10 km Radius of Guwahati and 3 km radius of other towns. It has been observed that in most of the cases in such areas the AP holders are found occupying only a portion of their holdings while the rest portion has been transferred to others. Such transfers are not valid in the eye of law and this attracts the penal provisions in the Revenue Law in respect of that the concerning patta.

After careful examination, Government has decided to modify this procedure for towns and 10 km radius at Guwahati Town and 3 km radius of the other towns. The benefit of the continuous holding of any land under any Annual patta should go to the pattadar at least in respect of the portion of the land that is still under his possession. As such, Government have decided to exclude the land still under possession of the original pattaders or his heir, from the non-renewal proceeding. For this purpose the plot should be divided in terms of transferred and non-transferred land and propose for conversion to PP only in respect of the occupied portion of the land. 100 percent of the current market value of the land should be realised as premium for such conversion. While in other cases, where no transfer has been made, the prevailing rate of 50 percent shall continue until further order. In respect of the lands falling out side the towns but within 3
km radius of towns, the premium should be realised at the rate of 15 percent of the market value of land for conversion from AP to PP and in respect of the land falling within 10 km radius of Guwahati, premium should be realised at the rate of 25 percent market value of that land.

Yours faithfully,

Sd/-

Commissioner & Secretary to the Government of Assam
Revenue Department, Dispur
TO = ALL DEPUTY COMMISSIONER, (EXCEPT HILL DISTRICTS AND BTAD DISTRICTS)
FROM = REVENUE ASSAM, DISPUR.

NO RRG. 68 2001 138 DTD 17TH DECEMBER 2004 (-) KINDLY REFER TO OUR D.O. LETTER NO. RRG 68/2001/137 DTD 6TH DECEMBER, 2004 ABOUT REGULARIZATION OF OLD ELIGIBLE OCCUPANTS OF SARKARI LAND BY ISSUING ALLOTMENT CERTIFICATES, CONVERTING THE OLD ALLOTMENT CERTIFICATES TO ANNUAL PATTAS TO PERIODIC PATTA. IF THE ORIGINAL PATTADARS STILL OCCUPY THE LAND AS PER PRESCRIBED RULES. IT HAS BEEN DECIDED IN A HIGH LEVEL MEETING PRESCRIBED OVER BY THE HONABLE CHIEF MINISTER TODAY THAT YOU SHOULD IMMEDIATELY PREPARE THE LIST OF ELIGIBLE BENEFICIARIES WHO WILL BE GIVEN ALLOTMENT CERTIFICATES AND WHOSE ALLOTMENT CERTIFICATES WILL BE CONVERTED TO ANNUAL PATTAS AND THOSE WHOSE ANNUAL PATTAS WILL BE CONVERTED TO PERIODIC PATTAS (-) THIS MAY BE DONE IN CONSULTATION WITH ALL CONCERNED (-) THIS IS SUBJECT TO AVAILABILITY OF SARKARI AND CEILING SURPLUS AND OTHER SURPLUS LAND (-) PARA (-) ONE ADDITIONAL DEPUTY COMMISSIONER OF YOUR DISTRICT MAY BE SPECIFICALLY ENTRUSTED WITH THE JOB TO EXPEDITE FINALISATION OF THE LIST (-) AFTER INITIATING THE PROCESS PLEASE SEND WEEKLY PROGRESS REPORT TO REVENUE DEPARTMENT SO THAT THE DATES FOR CEREMONIAL DISTRIBUTION OF ALLOTMENT CERTIFICATES, ANNUAL PATTAS AND PERIODIC PATTAS CAN BE FIXED FOR EACH DISTRICT (-) HONABLE CHIEF MINISTER WILL LAUNCH THE PATTA DISTRIBUTION PROGRAMME CEREMONIALLY AND THAT DATE WILL BE INTIMATED TO DEPUTY COMMISSIONER CONCERNED AND OTHERS ON RECEIPT OF REPORTS FROM YOU ABOUT COMPLETION OF THE INITIAL STEPS IN YOUR DISTRICT (-) (PARA)

THIS IS HOWEVER NOT APPLICABLE FOR THE AREA IN AND AROUND TEN KILOMETER RADIUS OF THE GUWAHATI METROPOLITAN DEVELOPMENT AREA (-) REGARDING SETTLEMENT OF LAND WITHIN THREE KILOMETER OF OTHER TOWN AREAS YOU WILL TAKE STEPS AFTER WE INFORM YOU ABOUT THE RATE OF PREMIUM FOR SETTLEMENT OF LAND
AS THE GOVERNMENT IS CONSIDERING REDUCTION OF THE RATE OF PREMIUM (.) THE RECEIPT OF THIS MESSAGE MAY KINDLY BE INTIMATE (.)

Memo No. RRG. 68/2001/138-A Dated Dispur, the 17th December/04

Copy to:-
1. The S.O. to Chief Secretary, Assam, Dispur.
2. The All Divisional Commissioners
3. The P.P.S. to Chief Minister, Assam, Dispur.
4. The P.S. to all Ministers/Ministers of State (Ind) Minister of State
5. The Director of Land Records & Surveys, Assam, Rupnagar, Ghy.
6. The Director of Land Requisition Acquisition & Reforms, Assam, Rupnagar, Guwahati-32.
7. A.P.R.O. Dispur, for immediate transmission of the message.

By Order etc.

Sd/-