

- (iv) * * * *
- (v) the preparation of records-of-rights or periodical edition of such a record ;
- (vi) the correction of any entry in a record-of-rights or periodical edition of such a record or in a register of mutations ;
- (vii) the amount of land-revenue to be paid in respect of any State or other land under this Regulation ;
- (viii) the amount of, or the liability of any person to pay, any other revenue recoverable under this Regulation ;
- ¹(ix) * * * *
- (x) * * * *
- (xi) any claim to hold free of revenue any land, fishery or natural products of land or water ;
- (xii) any claim connected with, or arising out of, the collection of revenue, or the enforcement of any process for the recovery of an arrear of revenue or any sum recoverable as such an arrear ;
- (xiii) any claim to set aside, on any ground other than fraud, a sale for the recovery of an arrear of revenue or any sum recoverable as such an arrear ;
- (xiv) the amount of, or the liability of any person to pay, any fees, costs or other charges imposed under this Regulation.

THE DISTRICT CESSES ACT.

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

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

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

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

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

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

3. * * * *

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

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

³ Substituted *ibid.*

Cesses.

Cess on land.

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

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

Saving of existing house-tax.

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

Cess on houses.

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

Provided that such cess shall not be levied :

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

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

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

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

Power to abolish or exempt from cess or tax.

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

Powers of Deputy Commissioner.

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

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

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

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

¹ This proviso was inserted by Act XXV, 1947.

² Date of commencement of this Act.

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

Purposes to which funds are to be applied.

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

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

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

Time and mode of payment of cesses, etc.

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

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

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

Realization of cesses, etc.

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

Rural Police.

12—20. * * * *

Miscellaneous.

21. * * * *

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

Powers and duties of revenue-officers.

¹ Substituted by Act XXV. 1947.

² Added *ibid.*

Control of Commissioner and President.

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

Power to make rules.

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

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

THE REVENUE RECOVERY ACT.

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

1. * * * *

Definitions.

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

(1) * * * *

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

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

Recovery of public demands by enforcement of process in other districts than those in which they become payable.

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

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

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

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

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

Remedy available to person denying liability to pay amount

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