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SIND ORDINANCE NO. XIV OF 1982
THE SIND LAND REVENUE (AMENDMENT) ORDINANCE, 1982

[6TH October,1982]

An Ordinance to amend the Sind Land Revenue Act, 1967.

Preamble.

WHEREAS it is expedient to amend the Sind Land Revenue Act, 1967, in the manner hereinafter appearing;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977 and the Provisional Constitution Order, 1981, the Governor of Sind is pleased to make and promulgate the following Ordinance:-

Short title and commencement.

1. (1) This Ordinance may be called the Sind Land Revenue(Amendment)Ordinance,1982.

(2) It shall come into force on and from the 1st day of October, 1982.

General Amendment in West Pakistan Act XVII of 1967.

2. In the Sind Land Revenue Act, 1967(thereinafter referred to as the said Act), for the word "estate", wherever occurring, the words "deh" shall be substituted.

.Amendment of section 4 of West Pakistan Act.XVII of 1967.

3. In the said Act, in section 4—

(i) For clause (3), the following shall be substituted:--

"(3) 'assessment circle' means deh or group of dehs which in the opinion of the Board of Revenue, to be recorded in an order in writing, are sufficiently homogeneous to admit of a common set of rates being used as a general guide in calculating the land-revenue to be assessed upon them.";

(ii) For clause 16, the following shall be substituted:--
"(16) 'net assets' of a deh or group of dehs means the estimated average annual surplus produce of such deh or group of dehs remaining after deduction of the ordinary expenses of cultivation as ascertained or estimated.".

Explanation.— Ordinary expenses of cultivation Include payments, if any, which the land-owner customarily bears, whether in kind or in cash, and whether in whole or in part in respect of—

(a) water rates;
(b) maintenance of means of irrigation;
(c) maintenance of embankments;
(d) supply of seed;
(e) supply of manure;
(f) improve implements of husbandry;
(g) concession with regard to fodder;
(h) special abatements made for fallow or bad harvests;
(i) cost of election of rent;
(j) allowance for shortage in collection of rent;
(k) interest charges payable in respect of advances made in cash, free of interest, to tenants for the purpose of cultivation;
(l) wages or customary dues paid to village auxiliaries whose products or labour are utilized for the purposes of cultivation and harvesting;

and the share that would be retainable by a tenant if the land were let to a tenant paying rent, whether in cash or in kind, at the normal rate actually prevalent in the deh or group of dehs.";

(iii) clause (19-A) shall be omitted.

4. In the said Act, for section 56 to 69, the following shall be substituted:- **Amendment of sections 56 to 69 of West Pakistan Act, XVII of 1967.**

"56. (1) All land, to whatever purpose applied and wherever situate, is liable to the payment of land-revenue to Government, except-

Assessment of land-revenue .

(a) such land as has been wholly exempted from that liability by special contract with Government, or by the provisions of any law for the time being in force;

(b) such land as is included in village site;

(c) such land as is included in Cantonment limits;

(d) land on which property tax under the Sind Urban Immovable Property Tax Act, 1958 (West Pakistan Act V of 1958), is payable;

(e) waste and barren land not under cultivation for continuous period of not less than six years immediately before the date of notification of

general assessment or re-assessment under section 59; provided that where any waste and barren land is brought under cultivation at any time after the date of such notification, such land shall not be liable to the payment of land-revenue for a period of six years from the date it is so brought under cultivation.

(2) Land-revenue shall be assessed in cash;
(3) Land –revenue may be assessed—

(a) As a fixed annual charge, payable in lump sum or by instalments; or
(b) In the form of prescribed rates, per acre or other unit of area applicable to the area recorded as sown, matured or cultivated during any havest or during any year:

Provided that land-revenue shall not be assessed in the form of sliding scales varying annually according to the market price of any agricultural produce prevailing during specified period of the year.

Exemption of land revenue.

56-A. Notwithstanding anything contained in this Act, no land-owner shall be liable to pay land-revenue, if he owns-

(a) irrigated land not exceeding twenty-five acres;

(b) Un-irrigated land not exceeding fifty acres; or

(c) Irrigated and un-irrigated land, the aggregate area of which does not exceed twenty-five acres of un-irrigated land;

Explanation.—For the purpose of this section—

(a) One acre of irrigated land shall be reckoned as equivalent to two acres of un-irrigated land;
(b) "land" means other than that mentioned in clauses (b), (c) and (d) of section 56 within or outside the Province;
(c) "land owner" shall include—

(i) an allottee or a grantee of any land under any scheme of Government , under which such allotment or grant is to mature into ownership;

(ii) a lessee of Government land;

(iii) a person who has mortgaged, with possession, his land or any portion thereof; or

(iv) a person having permanent right of interest in land.

Basis of assessment.

57. (1) The assessment of Land-revenue shall be based on an estimate of the average money-value of the gross produce of any deh or a group of dehs, in which the land concerned is situated.

(2) Such estimate shall be made in the prescribed manner.

Limit of assessment.

58. If the land-revenue is assessed as a fixed annual charge, the amount thereof, and if it is assessed in the form of prescribed rate, the average amount which, according to an estimate in writing approved by Government or the Board of Revenue, as the case may be, will be leviable annually, shall not, in the case of an assessment circle, exceed one-fourth of the estimated money-value of the net assets of such assessment circle.

Notification of re-assessment and instructions regarding principles of assessment.

59. (1) Assessment of land-revenue may be general or special.

(2) A general assessment or re-assessment of the land-revenue of any area shall not be undertaken without the previous sanction of Government and notification of that sanction.

(3) In granting such sanction Government may give such instructions consistent with the provision of the Act and the rules made thereunder as it may deemed fit.

Mode of assessment.

60. (1) A general assessment shall be made by a Revenue Officer.

(2) Before making such assessment of Revenue Officer shall report through the Commissioner for the sanction of the Board of Revenue his proposals with regard thereto.

Announcement of assessment.

61.(1) After consideration of the proposals submitted by the Revenue Officers under the provisions of section 60, the Board of Revenue shall pass such orders as it may deem fit, subject to the provision of sub-section (3) and (4), and on the receipt of such others the Revenue Officer shall make an order determining the assessment proper for each deh concerned and shall announce it in such manner as Government may be rule prescribe.

(2) At the time of announcing the assessment the Revenue Officer shall also declare the date from which it is to take effect, and, subject to the other provisions of this Act, it shall take effect accordingly.

(3) Subject to the provisions of sub-section (4), the average rate of assessment imposed under the provisions of sub-section (1) on any assessment circle forming part of any area in respect of which a notification has, been issued under sub-section(2) of section 59 shall not exceed the rate of assessment imposed at the last previous assessment by more than one-fourth; provided that the rate of assessment imposed on any deh shall not exceed the rate of assessment of the last previous assessment on the deh by more than one-half.

(1) The provisions of sub-section(3) shall not be applicable in the case of land which has not been previously assessed to land-revenue or in which canal irrigation has been introduced after the date of the orders passed under the provisions of sub-section(1) at the last previous assessment, or in the case of an area which has been notified by Government to be an urban assessment circle, and for the purpose of calculating the increase in the incidence of the land-revenue for the purpose of sub-section (3), all such land shall be excluded from calculation:

Provided that in the case of lands in which canal irrigation has been introduced after the date specified in this sub-section, the average rate of assessment shall not, so far as may be, exceed the average rate of assessment of lands of similar kind imposed under sub-section(3).

Petition for reconsideration of assessment.

62.(1) Any land-owner may, within, thirty days from the date of the announcement of the

assessment, present a petition to the

Revenue Officer for a reconsideration of the amount, form or conditions of the assessment.

(2) The order passed by the Revenue Officer on the petition shall set forth his reasons for granting or refusing it.

63.(1) An Assessment, the undertaking of which has been sanctioned under the provision of section 59, shall not be considered final until it ha Been confirmed by the Board of Revenue.

Confirmation of assessment.

(2) At any time before an assessment is so confirmed, the Commissioner or the Board of Revenue may, subject to the provisions of sub-section (3), modify the assessment of any deh.

(3) Before an enhancement is ordered under the provisions of sub-section(2), the Commission or the Board of Revenue, as the case may be, shall cause responsible notice to be given to the Land-Owners by proclamation published in the manner described in section 26, to show cause in a petition addressed to the Revenue Officer why the proposed enhancement should not be ordered, and the Revenue Officer shall enquire into any objections raised by any land-owner and submit such petition received by him with his report thereon to the Commissioner or the Board of Revenue, who shall consider the petition and the report land shall also hear the petitioner if the petitioner so desires.

64.(1) The Board of Revenue shall, when confirming an assessments under sub-section(1) of section 63, fix a period of time for which the assessment shall remain in force.

Duration of Assessment.

(2) The period fixed under sub-section(1) shall be twenty-five years:

Provided that a period not exceeding twenty-five years and not shorter than ten years may be fixed for any area, specified by the Board of Revenue, in which canal irrigation has been introduced after the date of the orders passed under the provisions of sub-section (1) of section 61

at the last previous assessment or in which it has been proposed to introduce such irrigation during the period fixed.

Assessment to remain in force till enforcement of new assessment.

65. Notwithstanding the expiration of the period fixed for the continuance of an assessment under the last foregoing section, the assessment shall remain in force till a new assessment takes effect.

Refusal to be liable for assessment.

66.(1) At any time within ninety days from the date of of the announcement of an assessment, the land-owner or where there are more and-owners than one, any of them who would be individually or collectively liable for more than half the sum assessed, may give notice to the Revenue Officer of refusal to be liable for the assessment.

(2) When the Revenue Officer receives a notice under sub-section(1), the Collector may take possession of the deh and deal with it, as nearly as may be, as if the annulment of the assessment thereof had been ordered as a process for the recovery of an arrear of land-revenue due thereon.

(3) While the deh is in the possession of the Controller, the land-owner or land-owners shall be entitled to receive from Government an allowance, to be fixed by the Board of Revenue, which shall not be less than fifty or more than seventy-five per cent of the net income realized by Government from the deh.

Distribution of assessment.

67.(1) If the assessment announced under section 61 is in whole or in part a fixed assessment of a deh for a term of years, the Revenue Officer shall, before the date on which the first installment thereof becomes payable, make and order distributing it over the several holdings, comprised in the deh and make and publish a record of the distribution.

(2) The Collector may for sufficient reasons make an order revising that record at any time while the assessment continues to be in force, and publish the record so revised.

(3) If the assessment announced under section 61 is in

the form of rates chargeable according to the results of each year or harvest, a Revenue Officer shall from year to year or from harvest to harvest, as the conditions of the assessment may require, make and publish, not later than one month before the first installment of the land-revenue falls due, a record of the amount payable in respect of each holding.

(4) Notwithstanding anything contained in this section, arid land (whether cultivated or not) in which well or tube-well irrigation facilities are provided by or on behalf of the land-owner or the tenant shall, for a period not less than four years from the date such irrigation facilities are first provided in such land, not be liable to pay land-revenue at a higher rate than was payable thereon before such irrigation facilities were provided.

Explanation.—For the purposes of this sub-section only such land shall be deemed to be arid land in which canal irrigation has not been introduced.

Amendment of distribution of assessment.

68.(1) Any person affected by a record under sub-section (1)or sub-section(3) of the last foregoing section or by the revision of a record under sub-section (2) of that section, may, within thirty days from the date of the publication of the record, present a petition to the Revenue Officer for a re-consideration of the record so far as it affects him.

(2) The order passed by the Revenue Officer on the petition shall set forth his reasons for granting or refusing it.

Appeal.

69.(1) An appeal from an order under the last foregoing section or section 62 shall lie to the Commissioner and from the appellate order of the Commissioner, to the Board of Revenue.".

Amendment of section 70 of West Pakistan Act XVII of 1967.

5. In the said Act, for section 70, the following shall be substituted:-

Special assessment.

"70.(1) Notwithstanding the provisions of sections 64 and 65, special assessment may be made by Revenue Officers in the following cases, namely:-

(a) when it is proposed to change the form of assistant;

(b) when lands are sold, leased or granted by Government;

(c) When the assessment of any land has been annulled or the land-owner has refused to be liable therefore, and the term for which the land was to be managed by the Collector or his agent or let in farm has expired;

(d) When assessment of land-revenue require revision in consequence of the action of water or sand or of calamity of season or from any other cause;

(e) When revenue due to the Government on account of pasture or other natural products of land, or on account of mills, fisheries or natural products of water, or on account of other rights described in section 49 or section 50, has not been included in an assessment made under the foregoing provisions of this Chapter;

(f) When waster and barren land becomes liable to the payment of land-revenue.

(2) The Board of Revenue may confirm any assessment made under this section.

(3) The foregoing provisions of this Chapter with respect to general assessment shall, subject to such modifications thereof as the Board of Revenue may prescribe by executive instructions issued under the provisions of section 73, regulate the procedure of Revenue Officer making special assessment.".

6. In the said Act, for section 70-A, the following shall be substituted:- **Amendment of section 70-A of West Pakistan Act XVII of 1967.**

"70-A(1) Notwithstanding anything contained in in this Act, a land owner, owning land mentioned in column (2) of the table below shall be liable to pay land-revenue at the enhanced rate mentioned against such land in column (3) thereof:--

Increase in Land Revenue..

TABLE		
1.	2.	3.
(a)	a land-owner owing--	

(i) irrigated land exceeding twenty-five acres but not exceeding fifty acres; or	
(i) un-irrigated land exceeding fifty acres but not exceeding one hundred acres; or (ii) irrigated and un-irrigated land the aggregate area of which does not exceed fifty acres of irrigated land;	} Three hundred percent of the land-revenue assessed immediately before the 18th day of July, 1972 until the rate of assessment are revised in accordance with the provision of this Act.
(b) A land-owner owning- (i) Irrigated land exceeding fifty acres; or (ii) Un-irrigated land exceeding one hundred acres; or (iii) irrigated and un-irrigated land the aggregate area of which exceeds fifty acres of irrigated land.	} Four hundred percent of the land-revenue assessed immediately before the 18th day of July,1972 until the rate of assessment of revised in accordance with the provision of this Act.

Explanation.- For the purpose of this section—

(a) one acre of irrigated land shall be reckoned as equivalent to two acres of un-irrigated land;

(b) "land" means land other than that mentioned in clause (b),(c) and (d) of section 56 within or outside the Province;

(c) "land-owner" shall include –

(i) an allottee or a grantee of any land under any scheme of Government, under which such allotment or grant is to mature into ownership;

(ii) a lessee of Government land;

(iii) a person who has mortgaged, with possession, his land or any portion thereof; or

(iv) a person having permanent rights or interest in land.".

7. In the said Act, after section 70-A, the following shall be inserted:- **Insertion of section 70-AA in West Pakistan Act, XVII of 1967.**

"70-AA. Notwithstanding anything contained in in this Act, land revenue for, Kharif 1982-83, shall, where land revenue is charged on the basis of flat rate, be assessed in the case of land irrigated by perennial canals at fifty percent an in the case of land irrigated by non-perennial canals at the rate of seventy five percent of the total land-revenue due for the whole year.".

Special assessment, for Kharif 1982-83.

8. In the said Act, for section 71, the following shall be substituted:- **Amendment of section 71 of West Pakistan Act, XVII of 1967.**

"71. Government shall, subject to the provisions of section 72, from time to time, make rules prescribing—

Power to make rules.

(a) the method by which the estimate of the money-value of the net assets of a deh or group of dehs shall be made;

(b) the method by which assessment to land-revenue shall be made;

(c) the principles on which exemption from assessment shall be allowed for improvements;

(d) the manner in which the rate of assessment it to be calculated;

(e) the manner in which the rate of assessment is to be calculated for the purpose of sub-section(3) of section 61.".

9. In the said Act, for section 144, the following shall be substituted:- **Amendment of section 144 of West Pakistan Act, XVII of 1967.**

"144. (1) The amount of revenue to be paid in respect of each of the holdings into which land has been divided on a partition shall be determined by the Revenue Officer making the partition.

Distribution of revenue and rent after partition.

(2) The decision of the Revenue Officer under sub-section (1) as to the revenue to be paid in respect of each holding shall, where the deh in which the holding is situate in subject to a fixed assessment, be deemed to be an order under sub-section(1) of section 67.

(2) Where new dehs have been created at a partition and

the land-revenue has been fraudulently or erroneously distributed among them, the Board of Revenue may, within twelve years from the time of discovery of the fraud or error, order a new distribution of the land-revenue among the several dehs, on an estimate of the assets of each deh at the time of partition to be made conformably to the best evidence and information procurable respecting the same.".

10. In the said Act, for section 151, the following shall be substituted:- **Amendment of section 151 of West Pakistan Act, XVII of 1967.**

"151. (1) Any Revenue Officer may, with the Consent of the parties, refer to Arbitration any dispute arising before him in any matter under this Act.

Power to refer to arbitration.

(2) A Collector, or any Assistant Collector of the First Grade may, without the consent of the parties, refer to arbitration any dispute before him with respect to-

(a) any matter of which an entry is to be made in any record or register under Chapter VI;

(b) any matter relating to the distribution of an assessment under section 67;

(c) the limits of any deh or of any holding, field, or other portion of a dehs; or

(d) the property to be divided at a partition or the mode of making partition.".

11. In the said Act, for section 173, the following shall be substituted:- **Amendment of section 173 of West Pakistan Act XVII of 1967.**

"173. (1) The Board of Revenue may, by notification, invest any Revenue Officer making or specially revising record-of-rights in any local area in pursuance of a notification under section 40, or making a general re-assessment of land-revenue in any local area in pursuance of a

Power to invest officers making records of rights or general re-assessments with powers of Civil Courts.

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notification under section 59, or any Revenue Officer in a Colony as defined in the Colonization of Government Land Act, 1912 (Punjab Act V of 1912), or any Revenue Officer to whose control that officer is subject with all or any of the powers of any Courts, constituted under the Sind Civil Courts Ordinance, 1962(West Pakistan Ordinance II of 1962), for the purpose of trying all or any specified classes of suits or appeals relating to and arising in the local area.

(2) The Board of Revenue may cancel an order notified under sub-section (1) wholly or in part.

(3) While an order or any part of an order under sub-section (1) continues in force, the powers conferred thereby shall be exercised by the officer invested therewith and not otherwise.

(4) Any case pending before an officer under the order or subsisting part of the order at the time of cancellation thereof may be disposed of by him as if the order or that part of it continued in force, unless the Board of Revenue directs, as it is hereby empowered to do, that those cases shall be transferred for disposal to the Courts by which they would have been disposed of if the order had not been notified.".