

THE SIND GOVERNMENT GAZETTE  
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KARACHI, SATURDAY, APRIL 14, 1973  
PART IV-A  
GOVERNMENT OF SIND  
REVENUE DEPARTMENT  
HYDERABAD, THE 13<sup>TH</sup> APRIL, 1973

No. 2/16/71-Rev (5)/207.— With reference to the Government of Sind, Revenue Department Notification No. 2-16-71-Rev-I (S)/207, dated the 16<sup>th</sup> December, 1972, published in the Sind Government Gazette, Part IV-A, Extraordinary Issue, dated the 22<sup>nd</sup> December, 1972 the Government of Sind in exercise of the powers conferred by section 71 of the West Pakistan Land Revenue Act, 1967 (West Pakistan Act XVII of 1967), are pleased to make the following rules:—

1. (1) These rules may be called the Sind Land Revenue Flat Rate Assessment Rules, 1973. **Short title and commencement.**

(2) In these rules shall come into force from the commencement of the agricultural year 1972-73.

2. In these rules there is anything repugnant in the subject or context— **Definitions.**

- (a) “Act” means the West Pakistan Land Revenue Act, 1967 (West Pakistan Act XVII of 1967);
- (b) “Appellate Authority” means the Collector of the District having jurisdiction over Assessing Authority or any other officer designated as such by the Board of Revenue from time to time;
- (c) “Area” means the total area of Deh as recorded in Village Form No. 1, of the concerned Deh, less—
  - (i) area under Government forests,
  - (ii) land which is occupied as the site of a town or village,
  - (iii) Ghair mumkin Area,
  - (iv) land set apart for special and public purposes, and
  - (v) other Nakabuli land not let out.
- (d) “Assessing Authority” means the Assistant Collector First or Second Grade incharge of a Taluka or Mahal having jurisdiction over the assessment unit or any other officer designated as such by the Board of Revenue from time or time;
- (e) “Assessment Unit” means the Revenue Village (Deh),

- (f) "Authentication Authority" means the Assistant Commissioner having jurisdiction over the Assessing Authority or any other officer designated as such by the Board of Revenue from time to time;
- (g) "Banjar Jadid" means land which has remained unsown for eight or more but less than twelve successive harvests;
- (h) "Banjar Qadeem" means land which has remained unsown for twelve or more successive harvests;
- (i) "Flow" means land irrigated by flow method of irrigation from canals;
- (j) "Ghair Mumkin" means land which has, for any reasons become unculturable, such as land under roads, buildings, streams, canal, kareze, tanks or the like, or land which is barren sand or revine;
- (k) "Jamabandi" means the aggregate demand of land revenue for a year, including the amount of remission for the period of tax holiday or any other remission but excluding refunds and rebates other than remissions;
- (l) "Lift" means land irrigated by lifting canal water;
- (m) "Nul-Chahi" means land irrigated from Tubewells;
- (n) "Produce Index Unit" shall have the same; meaning as in clause (19-A) of section 4 of the Act;
- (o) "Section" means a section of the Act;
- (p) "Small Khatedar" means a person whose total holding any where in the Province does not exceed 16 acres of irrigated land or 32 acres of un-irrigated land, provided that in the case of joint holding the entire holding in which such khatedar has a share does not exceed 16 acres of irrigated land and 32 acres of un-irrigated land; and
- (q) "Wahi Chahi" means land, irrigated partly from a well and partly from a canal.

3. Assessing Authority as well as Authentication Authority shall exercise such powers and perform such duties as are prescribed under the rules.

**Assessing  
Authority and  
Authentication  
Authority.**

4. (1) The flat rate of land revenue shall for the first time be ascertained by dividing the average of the Jamabandi of the concerned Deh for the five years ending the agricultural year 1970-71, by the average of the area of the respective Deh for the same years, expressed in terms of produce Index Units.

**Assessment of  
Flat Rate.**

(2) Form A for ascertainment of flat rate of land revenue shall be prepared by a Tapedar or such other official as the Assessing Authority may deem fit. The said Form A shall be compared by another Tapedar and 100% checking out by a Supervisory Tapedar designated to attest the same. The responsibility for the correctness or otherwise of Form A shall be that of the Assessing Authority.

5. Land revenue shall levied on produce index units of the land excluding ghair mumkin held by the Khatedar or occupant calculated on the basis of classification or soil as per revenue records for Kharif 1970 and Rabi 1970-71 and in case of difference between Kharif and Rabi the classification carrying the higher Produce Index Units shall be taken into account. If no entry is made with regard to Banjar Jadid or Banjar Qadeem, classification shall be made on the basis of cultivation details of the respective field survey numbers for the preseding years;

## **Assessment of Land Revenue**

Provided that—

- (i) small khatedars shall not be liable to pay land revenue in excess of the average amount assessed during the Jamabandi years as mentioned in sub-rule (1) of rule 4;
- (ii) A khatedar three fourth or more of whose land remains uncultivated during the Jamabandi years on first assessment for reasons of Sim, Thor, being under flood water or for non-supply of canal water, shall not on first assessment be liable to pay land revenue in excess of the average amount assessed during the Jamabandi years;
- (iii) Government may order a levy of a lower rate of assessment for the above reasons in any Assessment Unit or Units.
- (iv) Government may, in appropriate case of infurdual hardership grant such relief to a khatedar, as may be considered expedient in the circumstances of the case.

6. (1) An assessment list in From 'B' shall be prepared on the basis of rates determined under rule 4 the Assessing Authority on such date as may be notified by the Board of Revenue in accordance with the rules hereunder for every assessment unit (Deh).

## **Making and Operation of Assessment Lists.**

(2) The procedure mentioned in Rule 4(2) will be applicable for preparation of the Draft Assessment list.

7. (1) The Assessing Authority shall publish for each assessing unit (deh) a draft assessment list in the manner provided in these rules.

## **Publication of Draft Assessment Lists.**

(2) Public notice (as in annexure to from B) of the draft assessment list shall be given—

- (a) by publication in Sind Government Gazette; or
- (b) by publication in at least one Urdu and one Sindhi daily news papers; and
- (c) by one or more of the following methods :—
  - (i) by display in some conspicuous place or place in the Taluka, in the office of the Mukhtiarkar, Assistant Commissioner and Deputy Commissioner having jurisdiction over the assessment unit, at the discretion of the Assessing Authority in some conspicuous portion of one or more buildings used as Court, Post Office, Bank, Co-operative Society, Educational Institute, Office of the Local Body, Tapedar's Dero or Public gathering place in the area.
  - (ii) By the beat of drum.

(3) The date of publication of the draft assessment list (form B) shall be noted on the list.

(4) The draft assessment list (Form B) shall be open to inspection by any khatedar of any land included in the said list, or his duly authorized agent at the office of the Assessing Authority during office hours and he shall be permitted to make extracts from it.

(5) No fees shall be charged for any such inspection but certified copies of entries in the assessment list (form B) will be granted on payment of usual fees.

8. (1) Any person aggrieved by any entry in the draft assessment list (Form B) or by insertion therein or omission therefrom of any matter, or otherwise with respect to the list, may in accordance with the rules hereunder, file an objection (Form C) with the Authentication Authority at any time before the expiration of 30 days from the date on which the draft assessment list (Form B) is published.

#### **Objections.**

(2) A register of objections shall be maintained in (Form D).

(3) Receipt provided on form 'C' (form of objection) acknowledging the filing of objection and intimating the date fixed for hearing of the objection will be issued to the objector after taking his acknowledgment of the same in the appropriate in form 'C'.

(4) Objections received through Registered post shall also be acknowledged in form 'C' and the acknowledgement indicating the date of hearing shall be forwarded to the objector within two days of the receipt hereof.

(5) On the date or dates fixed for the hearing of objections to the draft assessment list or on any succeeding days to which the proceedings

may be adjourned, the Authentication Authority shall proceed to dispose of the objections as expeditiously as possible.

(6) The Authentication Authority hearing these objections shall allow the objector and any other person who in the opinion of such Authority, is likely to be directly interested in the result of the objections, an opportunity of being heard in person or by an authorized agent.

(7) The Authentication Authority may at his discretion, hear and record oral or documentary evidence as may be relevant to the enquiry.

(8) When an objection has been disposed of, the order passed thereon shall be recorded together with the date of such order in the relevant, column of Registers in form 'B' and 'D'.

(9) In case the objection is rejected the copy of the order shall be supplied to the objector free of cost on the day the order is passed.

9. (1) Any person aggrieved by an order of the Authentication Authority upon an objection made before that Authority under rule 8 may appeal against such order, at any time before the expiration of 15 days from the date of such order, to the Appellate Authority. **Appeals.**

(2) An appeal under sub-rule (1) shall be preferred by means of memorandum, which shall be duly stamped as laid down in Article 11(a) of Schedule II of the Court Fees Act, and shall be accompanied by a certified copy of the order appealed against and be presented by the appellant in person, or through a duly authorised agent, or sent by registered post. All such appeals will be entered in the Register of Appeals in Form O. E.

(3) The appeals delivered in the office of the Appellate Authority by hand shall be acknowledged in Form 'F' forthwith. The date fixed for hearing of the appeal will be indicated in the acknowledgement form.

(4) Appeals received through Registered post will also be acknowledged in Form 'F' and the acknowledgement forms indicating the date of hearing will be forwarded to the appellant by Registered post within two days of their receipt.

(5) The appeal shall be decided after due notice to the Authentication Authority, appellant and to such other persons as may be directly interested as a necessary concerned party in the result of the appeal. The Appellate Authority may at its discretion itself hold an enquiry or direct such enquiry to be held by any other officer as may appear proper to the said Appellate authority.

(6) The result of the appeal shall forthwith be communicated to the Assessing Authority under intimation to the Authentication Authority who shall attach the order to record of the case and make necessary entries in relevant columns of the registers kept in forms 'B' and 'D'.

(7) Within 7 days from the date of the receipt of the order passed by the Appellate Authority, the Assessing Authority will furnish a certificate to the Appellate Authority under intimation to the Authentication Authority that the abstract of the appellate order has been recorded in column 8 of the register in form E.

10. Notwithstanding pendency of the appeal or of any other proceedings, land revenue may be levied as specified in the assessment list corrected by the Authentication. Authority. **Pendency of Appeal.**

11. (1) The assessment list in form 'B' shall be amended in accordance with the orders passed by the Authentication Authority/ Appellate Authority. **Approval and custody of Final Assessment List.**

(2) The Assessing Authority shall certify that the Assessment list has been so amended.

(3) The Assessment list thus amended shall be considered final after confirmation by the Board of Revenue.

(4) The final assessment list of each assessment unit shall be available in the office of the taluka Mukhtiarkar, office of the Deputy Commissioner and in such other place as may prescribed by the Board of Revenue and shall be open to inspection.

12. The Collector of the district may with the prior approval of the Board of Revenue :— **Amendment of Current Assessment List.**

- (i) Correct any erroneous insertion, omission or any mis-description which may be necessary.
- (ii) Make such additions to or corrections in the list as appear necessary by reason of any authorised entry in the relevant revenue record;
- or
- (iii) correct any clerical or arithmetical error.

Provided that a notice to the affected party, of not less than, 10 days will be given for making any such amendment as is referred to in columns (i) and (ii).

13. (1) The assessing authority shall cause a bill of assessment to be **Issue of Bill of**

issued to the khatedar/Occupant indicating the assessment due from him annually in each of the years covered by the assessment period and directing him to pay the amount on the dates indicated therein. **Assessment.**

(2) The bill shall be issued once only at the commencement of the assessment and not annually. Fresh or revised bills may however be issued at any time when so required on account of a change of ownership, occupancy and or classification of any land or for any other reason necessitating the issue of a fresh/revised bill of assessment.

(3) The Board of Revenue may by general or special order extend the date on which an instalment falls due in any particular area or for any class or classes of khatedars.

14. The assessed amount shall be payable by the khatedar/occupant in two instalments : **Payment of Assessment.**

75%	....	...	By the 31 <sup>st</sup> of January
25%	...	...	by the 30 <sup>th</sup> June.

15. (1) In case of default of payment by the due date assessing authority shall recover as penalty a sum of 10% of the amount unpaid, in addition to the amount of the assessment payable be him. **Penalty for Default in Payment.**

(2) Any penalty imposed under Rule (1) shall be in addition to the action prescribed in the West Pakistan Land Revenue Act, and, the Rules framed thereunder.

16. In case of natural calamities wise spread failure of crops in an Assessment Unit, inspection of crop will be carried out personally by the Mukhtiarkar. He will report facts to the Collector who will recommend to the Board of Revenue relief in the scale of fraction of a rupee according to loss. The Board of Revenue subject to the approval of the Government will pass final orders in such cases. **Remission due to natural calamities or failure of crops.**

**FORM 'A'**  
(RULE 4)  
A CERTAIMENT OF FLAT RATE

District \_\_\_\_\_ Takula \_\_\_\_\_ Deh \_\_\_\_\_

Assessing Authority \_\_\_\_\_

Total Area of the Deh as per V.F.I excluding Barani and Sailabi					Acres
Less (i) Area under Govt. Forest	..	..	..	..	Acres
(ii) Site of town or village	..	..	..	..	Acres
(iii) Ghair Mumkin Area	..	..	..	..	Acres
(iv) Set apart for public or special purpose	..	..	..	..	Acres
(v) other nakabuli land not let out	..	..	..	..	Acres
Sub Total	..	..	..	..	Acres
Total Assessment Area	..	..	..	..	Acres

SOIL CLASSIFICATION

Year	Banjar Qadeem	Banjar Jadid	Flow	Lift	Combined	Total
	Acres	Acres	Acres	Acres	Acres	
1966-67	..					
1967-68	..					
1968-69	..					
1969-70	..					
1970-71	..					

Total in Acres

Rate of PIU

Total in PIUs

Average

JAMABANDI (LAND REVENUE ASSESSMENT)

1966-67	..
1967-68	..
1968-69	..
1969-70	..
1970-71	..

Total Average

Average Area in PIUS (X)

Average Jamabandi (Land Rev. Assessment) (Y)

Flate Rate of Land Revenue (Y) divided by (X) = Z.

\_\_\_\_\_  
Tapedar (Comparing Village Official)

\_\_\_\_\_  
Supervising Tapedar

\_\_\_\_\_  
Assessing Authority

**FORM "B"**

(Rule 6)

Date of publication :-

(DRAFT ASSESSMENT LIST)

District \_\_\_\_\_ Taluka \_\_\_\_\_

Serial No.	Page No. of Alphabetical Register	Name of Owner/occupant with parentage, cast and address	Survey number in the holding/occupancy in Megerical order.	Acres of each Survey number in Acres.	Less	Not-Assessable area	Banjar Qadeem			Banjar Jadid			Lift		
					Ghair Mumkin Area		Acres	PIUs	Assessment	Acres	PIUs	Assessment	Acres	PIUs	Assessment
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Tapedar

Supervising Tapedar

Rate of Assessment Rs.  
(As per form "A.")

Per PIU

(KHATEDAR)

DEH \_\_\_\_\_ Assessing Authority \_\_\_\_\_

Assessment Unit

Combined			Flow			Barani		Sailabi		Total assessment	Small Khatedars		Result of objection	Result of appeal.
Acres	PIUs	Assessment	Acres	PIUs	Assessment	Acres	Assessment	Acres	Assessment		Average Assessment of last five years.	Assessment chargeable		
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31

Assessing Authority

**ABSTRACT FOR THE ASSESSMENT UNIT(DEH)**

1. Total Assessment Area as per Form 'A' .. Acres
2. Total Area accounted for in Form 'B' .. Acres
3. Remarks explaining the difference, if any in the figures of item 1 and 2.

Assessing Authority

ANNEXURE TO FORM 'B'

Take notice that the land revenue assessment payable annually for the years 2 by the Khatedars/occupants shown in the above Draft Assessment List has been assessed as shown against their names.

2. Any person feeling aggrieved by any entry in the said assessment list or by any insertion therein of any matter or by any omission therefrom of any matter or otherwise in any manner with respect to the said list may file an objection before the Authentication authority within 30 days of this publication.

3. In case no objection is filed in respect of an entry, it shall be presumed that there is no objection to such an entry in the list and such entry shall become final.

4. In case any khetedar claims to town 16 acres or less of irrigated or 32 acres of un-irrigated land singly or jointly in a khata containing 16 irrigated or 32 un-irrigated acres throughout the Province or considers himself otherwise entitled to any rebate under the rules he should also file an objection to this effect in Form 'C' within 15 days of the publication of the draft list before the Assessing authority failing which he shall not be entitled to any concession.

Authentication Authority.

Assessing Authority

FORM 'C' (Rule 8)

Before the Assessing Authority \_\_\_\_\_
District \_\_\_\_\_
Taluka \_\_\_\_\_
Deh \_\_\_\_\_
Survey Nos. \_\_\_\_\_

Name of owner/occupant. S/o Caste

I/we ..... being aggrieved by the entry in the Draft Assessment list hereby make this objection/ proposal for the alteration of the list in so far as it relates to ..... The correction proposed is .....

Dated ..... Signature or Thumb impression postal address

TO BE FILLED IN BY THE OFFICE

District Taluka Deh
Revenied objection (Form C) from (name of objector)
Address

The same has been entered in the Register of objections (Form D) at serial No. and is fixed for hearing on At before

Dated :- Assistant Commissioner/ Authentication Authority. Signature of Receiving Officer.

**FORM 'F'**  
**ACKNOWLEDGEMENT OF PETITION OF APPEAL**

See Rule 9

District \_\_\_\_\_ Taluka \_\_\_\_\_ Deh. \_\_\_\_\_  
Received petition of appeal dated \_\_\_\_\_  
form \_\_\_\_\_ S/o \_\_\_\_\_  
resident of \_\_\_\_\_ by hand/  
ordinary post or \_\_\_\_\_.  
Registered  
It is fixed for hearing on \_\_\_\_\_ at \_\_\_\_\_  
\_\_\_\_\_ before \_\_\_\_\_.

Signature of the Official concerned  
with date

**FORM 'G'**  
(Rule 13)

BILL FOR THE PERIOD 19 \_\_\_\_\_ t0 19 \_\_\_\_\_ SHOWING THE  
District \_\_\_\_\_ Taula \_\_\_\_\_ Deh \_\_\_\_\_

1. Name of khatedar/  
occupant with  
parentage and address.

2. Survey  
numbers.

Area

Annual demand.

1. Land Revenue
2. Water Rate
3. Local Fund
4. Mosque chess.
- 5.
- 6.
- 7.

Total

The annual demand is payable in tow intalments as follows:-

1<sup>st</sup> instalment to be paid by 21<sup>st</sup> of January 75% i.e Rs. \_\_\_\_\_

IInd instalment to be paid by the 30<sup>th</sup> June, 25 % i.e Rs. \_\_\_\_\_

In case the instalment are not paid on due dates a penalty of 10% of un-paid amount shall be payable in addition to any action under the relevant provisions of the Land Revenue Act, and Rules.

Dated:-

Signature with designation of  
Assessing Authority.

**ACKNOWLEDGEMENT**

District \_\_\_\_\_ Taluka \_\_\_\_\_ Deh \_\_\_\_\_

Received the bill of assessment for the period 19 \_\_\_\_\_ to 19 \_\_\_\_\_ showing the assessment payable yearly.

Dated:--

Signature or Thumb Impression  
of the khatedar/occupant.

Nusrat Hassan  
Secretary to the Government of Sind  
Revenue Department

## CORRIGENDUM

- Read.— (i) In the Preamble giving the number of the notification i.e., 2/16/71 Rev(5)/207, letter (S) should be substituted for No. (5).
- (ii) In Rule 4(2) (Assessment of Flat Rate), in 4<sup>th</sup> line after ‘100% checking’ insert the word “carried”
- (iii) In Rule 6 (Making and Operation of Assessment lists) in the second line after the words ‘under Rule 4’, add “by”, which has been omitted.
- (iv) In rule 7(2)(c) in first line of the first clause (i) after the words ‘or place’ add letter “s” in the word ‘lace’, so that it reads ‘or places’.
- (v) In Rule 8(2) (Objections) the word ‘Form D’ in the end, should be made "Form D".
- (vi) In Rules 9 (Appeals) in Sub-Rule (2) the word ‘O’ in the end after ‘Form’ should be deleted.
- (vii) In Rule 10 (Pendency of Appeals) in the third and last line, strike off the ‘dot’ after the word ‘Authentication’.
- (ix) In Form ‘A’ (Ascertainment of Flat Rate) insert the letter ‘S’ in the word ‘Ascertainment’ between the letters ‘A & C’, and in the same form under the head ‘Soil Classification’ Barani and Sailabi’ should be deleted.
- (xi) In the Form B in column 4 substitute “numerical” for ‘megerical’ in the second line, and in column 5 substitute “Area” for ‘Acres’ occurring in the beginning, and in column 7 substitute “Net” instead of ‘Not’, so that it reads ‘Net Assessable Area’. In Column 30 complete the word ‘Obje’ as “Objection” by inserting ‘ection’ after ‘Obje’.
- (x) In Annexure to form ‘B’ add ‘assessment’ appearing before the word ‘years’ in the beginning of the second line and delete the figure ‘2’ and in the same annexure in para 4 the No. Of days in 5<sup>th</sup> line after the word ‘within’ should be made “30” instead of ‘15’. In the same para in 6<sup>th</sup> line ‘Authentication’ should be substituted for “Assessing” after the words ‘before the’.

FORM "D"  
REGISTER OF OBJECTIONS

See Rule 8(2)

District \_\_\_\_\_ Taluka \_\_\_\_\_ Deh \_\_\_\_\_

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Serial No.	Date of receipt of objections.	Name, Parentage, caste and Residence of the objector.	Survey number of the property about which objection is made.	Nature of objection	Abstract of the order made with date thereof with initials of Authentication Authority.	Name of the Authority deciding the objection.	Result of appeal any with the date and No. of appellate order.	Remarks.
1	2	3	4	5	6	7	8	9

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FORM "E"  
REGISTER OF APPEALS  
See Rule (9)

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Serial No.	Date of receipt of Appeals.	Assessing Authority	Authentication Authority	Name, parentage caste and residence of the appellant.	District Taluka Deh about which objection is made.	Nature of Appeal	Abstract of the order made with initials date thereof	Name of the authority deciding the appeal	Remarks.
1	2	3	4	5	6	7	8	9	10

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