

THE KERALA LAND TAX (AMENDMENT) ACT, 1969
(Act 17 of 1969)

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THE KERALA LAND TAX (AMENDMENT) ACT, 1969 *

(Act 17 of 1969)

An Act further to amend the Kerala Land Tax Act, 1961

Preamble.—WHEREAS it is expedient further to amend the Kerala Land Tax Act, 1961, for the purposes hereinafter appearing,

BE it enacted in the Twentieth Year of the Republic of India as follows:—

1. **Short title and commencement.**—(1) This Act may be called the Kerala Land Tax (Amendment) Act, 1969.

(2) Section 2 shall be deemed to have come into force on the 1st day of April, 1968 and the remaining provisions of this Act shall come into force at once.

2. **Amendment of section 5.**—In section 5 of the Kerala Land Tax Act, 1961 (13 of 1961) (hereinafter referred to as the principal Act), after sub-section (1), the following sub-section shall be inserted, namely:—

“(1A) If the aggregate extent of land held in the State by a landholder is less than 0.810 hectare at the commencement of any financial year, he shall furnish in that financial year, within such time as may be prescribed, to the prescribed authority a return in the prescribed form and verified in the prescribed manner and containing such particulars as may be prescribed.

(1B) The prescribed authority may serve on any landholder who has made a return under sub-section (1A), a notice requiring him, on

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a date to be herein specified, to produce or cause to be produced, such documents as such authority may require.

(1C) If any landholder makes a statement in a verification mentioned in sub-section (1A) which is false and which he either knows or believes to be false or does not believe to be true, he shall be deemed to have committed the offence described in section 177 of the Indian Penal Code.

(1D) Notwithstanding anything contained in the proviso to sub-section (1), basic tax shall be charged and levied on the lands held by a landholder, if such landholder fails without reasonable cause or excuse—

(a) to furnish in due time the return mentioned in sub-section (1A); or

(b) to produce or cause to be produced on or before the date mentioned in any notice under sub-section (1B) such documents as are referred to in the notice.”

3. Amendment of section 7.—In section 7 of the principal Act, in sub-section (6), for the figures, letters and words “31st day of December, 1968”, the figures, letters and words ‘31st day of December, 1970’ shall be substituted.

4 Amendment of section 20 —In section 20 of the principal Act, in sub-section (2), clause (a) shall be re-lettered as clause (aa) of that sub-section, and before clause (aa) as so re-lettered, the following clause shall be inserted, namely:—

“(a) as to the time within which the return under sub-section (1A) of section 5 shall be furnished, the form of such return, the manner in which such return shall be verified and the particulars of such return shall contain”.
