THE KERALA BOARD OF REVENUE ACT, 1957
(7 of 1957)

An ACT
to constitute a Board of Revenue for the State of Kerala
and to define its powers and functions.

In exercise of the powers conferred by section 3 of the Kerala State Legislature (Delegation of Powers) Act, 1956 (75 of 1956), the President is pleased to enact as follows:—

1. Short title, extent and Commencement.—(1) This Act may be called the Kerala Board of Revenue Act, 1957.
(2) It extends to the whole of the State of Kerala.
(3) It shall come into force at once.

2. Definitions.—In this Act, unless the context otherwise requires,—
(a) "Board" means the Board of Revenue constituted under this Act;
(b) "member" means a member of the Board.
3. Constitution of the Board of Revenue.—There shall be constituted for the State of Kerala a Board of Revenue consisting of one or more members as the Government may from time to time think fit to appoint.

4. Powers of control and supervision of the Board.—(1) The Board shall be the administrative head of the departments mentioned in the First Schedule and shall exercise general supervision over the departments mentioned in the second Schedule.

(2) The Board shall exercise such other powers as the Government may, by notification in the Gazette, confer on it.

5. Exercise of jurisdiction by one or more members of the Board.—The Board may, with the previous sanction of the Government, make rules for the exercise by one or more members of the Board of the powers and functions of the Board and all decisions made pursuant to such exercise shall be deemed to be the decisions of the Board.

6. Decision on matters before the Board.—The decision in any case before the full Board or before two or more members thereof shall be in accordance with the opinion of the majority of the members. Where there is no such majority concurring in the same decision in a case before two or more members not constituting the full Board, the entire case shall be referred to the full Board for its decision. Where there is no majority concurring in the same decision in a case before the full Board, the matter on which there is disagreement shall be referred to the Government and such matter shall be decided according to the opinion of the Government.

7. Review of orders.—The Board may, either of its own motion or on the application of any party, review any order passed by itself on the ground of mistake, misrepresentation, fraud or error of procedure or any other sufficient reason and pass such orders in reference thereto as it thinks fit.

Provided that no order shall be varied or reversed to the disadvantage of any party unless notice has been given to such party.

8. Limitation for review.—Every application under section 7 for a review of an order must be made within a period of three months from the date of the order.

Provided that the Board may admit an application preferred after the period of three months aforesaid if it is satisfied that the applicant had sufficient cause for not preferring the application within that period.

9. Power to make rules.—The Board may, from time to time with the previous sanction of the Government, make rules for regulating generally the practice and procedure of the Board including rules as to the persons practising before the Board,
as to the time within which, in the absence of any express provision in the relevant enactment, appeals or applications for revision to the Board may be filed, and as to the cost of and incidental to any proceedings before the Board.

10. Administrative functions of the Board.—The Board shall in respect of all matters subject to its appellate or revisional jurisdiction, have superintendence over all authorities in so far as such authorities deal with any such matter and may do any of the following things, that is to say:

(a) call for returns;
(b) make and issue general rules and prescribe forms for regulating the practice and proceedings in respect of such matters; and
(c) prescribe the forms in which books, entries and accounts shall be kept by such authorities:

Provided that such rules and forms shall not be inconsistent with the provisions of any law for the time being in force and shall require the previous approval of the Government.

11. Power to amend the First and Second Schedules.—The Government may, by notification in the Gazette, amend, alter or add to the First or Second Schedule.

12. Power of Government to make rules.—The Government may make rules to carry out all or any of the purposes of this Act.

13. Rules to be published.—All rules made under this Act shall be published in the Gazette.

14. Repeals.—(1) The enactments mentioned in the Third Schedule, in so far as they are applicable to any part of the State of Kerala, are hereby repealed.

(2) The Board constituted under the Travancore-Cochin Board of Revenue Ordinance, 1124.(XII of 1124), and deemed to be constituted under the Travancore-Cochin Board of Revenue Act, 1950 (IX of 1950), shall be deemed to be the Board constituted under this Act.

THE FIRST SCHEDULE

[See section 4 (1)]

Departments over which the Board shall have administrative control.

1 Land revenue including survey, settlement, land records and land acquisition.
2 Excise and prohibition.
3 Agricultural income-tax.
4 Court of Wards.
5 Sales-tax.
6 Mines and minerals
7 Famine relief.
8 Civil supplies.
9 Housing.