

THE TRIPURA TRIBAL INHABITANTS (HOUSE TAX)

Act BILL, 1965.

Bill No. 7 of 1965.

[12-2-66]

An
BILL *Act*

to amend and consolidate the law relating to House tax payable by the tribal inhabitants in the Union Territory of Tripura.

BE it enacted by the Legislative Assembly of Tripura in the Sixteenth Year of the Republic of India as follows :—

1. (1) This Act may be called the Tripura Tribal Inhabitants (House Tax) Act, 1965.

Short title and commencement.

(2) It shall come into force on such date as the Administrator may, by notification in the Official Gazette, appoint.

2. In this Act, unless the context otherwise requires,—

Definitions.

(a) "Administrator" means the Administrator of the Union Territory of Tripura;

(b) "Collector" means the Collector appointed under section 4 of the Tripura Land Revenue and Land Reforms Act, 1960 and includes any other officer empowered by the Administrator to exercise and perform the powers and functions of the Collector under this Act;

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(c) "family" means, in relation to a person, the wife or husband of such person, his children, grandchildren, parents and brothers, and in the case of a joint Hindu family, any member of such family;

(d) "House Tax" means the tax commonly known as "Gharchuktikar" payable by the tribal inhabitants for practising jhum;

(e) "Jhum" means the mode of shifting cultivation without the use of plough;

(f) "Official Gazette" means the Tripura Gazette;

(g) "person under disability" shall have the meaning assigned to it in the Tripura Land Revenue and Land Reforms Act, 1960;

(h) "prescribed" means prescribed by rules made under this Act;

(i) "tribal inhabitants" means the tribes or tribal communities, or parts of, or groups within tribes or tribal communities specified in Part III of the Schedule to the Constitution (Scheduled Tribes) (Union Territories) Order, 1951;

(j) "year" means the agricultural year commencing on such date as the Administrator may, in the case of any specified area, by notification in the Official Gazette, appoint.

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Charge of House tax.

3. (1) Subject to the other provisions of this Act, there shall be charged for every year House tax at the rate of rupees three per annum on each family for taking part in jhum cultivation of land at any time, during the year.

(2) The House tax shall be payable by the head of the family, not being a person under disability, at such times, in such instalments, by such authorities and at such places as may be prescribed.

(3) Where the head of the family is a person under disability the tax shall be payable by any other adult male member of the family, not being a person under disability, if such other member has taken part in jhum cultivation of land at any time during the year or is otherwise gainfully employed.

4. (1) The list or assessable liable to pay such form: particulars with prescribed.

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Assessment list.

4. (1) The Collector shall cause an assessment list or assessment lists of all lands and houses liable to payment of House tax to be prepared in such form and manner and containing such particulars with respect to each family as may be prescribed.

(2) When any assessment list has been prepared under sub-section (1), the Collector shall give public notice thereof and of the places where the list or a copy thereof may be inspected and every adult member of the family occupying any land or house included in the list and any agent authorised by such member shall be at liberty to inspect the list and to take extracts therefrom free of charge.

(3) The Collector shall receive and consider any objections which may be made within a period of one month from the date of the public notice referred to in sub-section (2), to any entry made in the assessment list or to any omission therefrom.

(4) When all objections have been considered and disposed of in accordance with the rules made in this behalf, the Collector shall cause the assessment list to be finally published in the prescribed manner.

(5) The entries in the assessment list as finally published shall be accepted as conclusive evidence for the purpose of assessing the House tax under this Act.

5. (1) The Collector may at any time, amend the assessment list—

(a) by inserting therein the names of any person whose name ought to be inserted;

(b) by inserting therein any land or house previously omitted ; or

Amendment of
Assessment list.

(c) by striking out the name of any person not liable for the payment of House tax.

(2) Before making any amendment under sub-section (1), the Collector shall give to any person affected by the amendment notice, of not less than one month, that he proposes to make the amendment and consider any objections which may be made by such person.

Recovery of House tax.

6. (1) When House tax is levied on a family under this Act, the amount due for any year of assessment from the family shall be due jointly and severally from all adult male members of the family who, at any time during the year, took part in the jhum cultivation of land or were otherwise gainfully employed.

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(2) Any arrear of House tax shall be recoverable as an arrear of land revenue under the provisions contained in Chapter VII of the Tripura Land Revenue and Land Reforms Act, 1960.

Exemption.

7. (1) The House tax payable in respect of any land or house under this Act shall cease to be so payable if the family occupying such land or house abandons the jhum cultivation of that land or abandons that house.

(2) So long as House tax is payable under this Act in respect of any land occupied by a family, such land shall not be liable to payment of land revenue to the Government.

Power to make rules.

8. (1) The Administrator may, subject to the condition of previous publication, make rules for the purpose of carrying out the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for—

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- (a) the time and mode of payment of House tax under this Act and the authorities to whom payment of House tax is to be made ;
- (b) the manner of assessment of house tax ;
- (c) the form of the assessment list and the particulars it should contain, the preparation of such assessment list and its revision ;
- (d) any other matter that may be, or has to be prescribed.

(3) Every rule made under this Act shall be laid as soon as may be after it is made before the Assembly while it is in session for a total period of not less than fourteen days which may be comprised in one session or in two or more successive sessions and if before the expiry of the session in which it is so laid or the sessions aforesaid the Assembly makes any modification in the rule or decides that the rule shall not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be ; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

9. (1) The following laws are hereby repealed :—

- (a) The Parbatya Projaganer Gharchukti Kar Sambandhiya Ain (Act relating to the house tax payable by the Hill tribes) (Act IV of 1329 T.E.) ;
- (b) the order of the former ruler of Tripura dated 16. 12. 1347 T. E. relating to the levy of an additional tax of rupees four for the area situated on the top of the Dambur Hill.

Repeal and Savings.

(2) Notwithstanding the provisions of sub-section (1), any order, rule, assessment, measurement or notice made or issued under any of the laws referred to in sub-section (1) shall continue in force and be deemed to have been made or issued under the provisions of this Act unless and until it is superseded by any order, rule, assessment, measurement or notice made or issued under the said provisions, and any sum payable by way of House under any law referred to in sub-section (1) shall be recovered under this Act.

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