

CALCUTTA.--LAND REVENUE.

ACT No. XXIII. OF 1850.

[Passed on the 8th June, 1850.]

1. *All Assessable lands to be Assessed at rate of 3 annas per Cottah.*
2. *Lakhiraj tenures of sixty years' existence to be valid, no others.*
3. *Collector may levy land Assessment by distress and sale of goods, &c. of lessee or owner, or of tenant, under Act 7, 1847.*
4. *Tenant paying land revenue may deduct it from his rent.*
5. *Claim of East India Company for land revenue to take priority over all other claims.*
6. *If claim is disputed, process not to be stayed unless the amount is deposited with the Collector.*
7. *Arrears of rent or revenue to be recoverable in six years, &c. but not afterwards.*
8. *Collector to enquire into ground of claim to hold land free of Assessment, and report to Commissioner, and Commissioner's decision to be final if in favor of exemption, if against it, land to be Assessed and claimant to be left to contest the Assessment in Civil Court.*
9. *Persons obstructing, &c. Collector, &c. to be liable to fine and in default of payment to imprisonment.*
10. *Collector may punish any contempt by fine, &c. subject to appeal to the Commissioner.*
11. *Collector to act under control of the usual Revenue Authorities.*
- 12, 13. *Excludes jurisdiction of Supreme Court as to ground rents of East India Company in Calcutta, and (13) all actions concerning any trespass or injury by officer acting under this Act, &c. to be tried in East India Company's Court of the 24 Pergunnahs.*
14. *Interprets the words 'Collector' and 'Commissioner'.*

An Act for securing the Land Revenue of Calcutta.

Whereas it is expedient that the Land Revenue, accruing due to the East India Company within Calcutta, be ascertained and collected in as summary a manner as in other parts of the Territories under the Government of the East India Company, It is declared and enacted as follows:

I. All Assessable Lands, not the property of the East India Company, within the Town of Calcutta, of which the rate of

Assessment is not known, or which have not heretofore been assessed, shall be assessed at the rate of three annas for each Cottah.

II. Lakhiraj tenures of Land in Calcutta, of which uninterrupted possession has been held, exempt from Assessment for sixty years, shall be valid: no other Lakhiraj tenures of Land in Calcutta shall be deemed valid, unless the same are or shall be held under an unexpired grant from the British Government.

III. If any owner of Land within Calcutta or any person holding Land within Calcutta on lease from the East India Company shall, upon the written demand of the Collector, refuse or neglect to pay any sum at which the Land is assessed, or for which he is liable under his lease, the Collector may levy the same by distress and sale of the Goods and Chattels, wherever found, of such owner or lessee, or, after written demand upon the tenant or occupier, and his refusal or neglect to pay the sum lawfully demanded, by distress and sale of any Goods and Chattels found upon the land, in the manner appointed for regulating distress for small rents in Calcutta by Act VII. 1847, and, for the purpose of any such distress and sale, the Collector shall have all the powers of a Commissioner of the Court for Recovery of Small Debts referred to in the said Act, and the Collector shall have power to appoint any of his Officers to perform the duties of Bailliffs and Appraisers, and of the Chief Clerk of the said Court as provided by the said Act, and all the provisions of the said Act relating to the said Commissioners and their Court shall be deemed to apply to the said Collector and his Office in the execution of this Act.

IV. In the case of payment by any tenant or occupier, not holding immediately under the East India Company, or the seizure and sale of his property, he may deduct the amount of the payment or levy from the next payment of rent to his landlord.

V. The claim of the East India Company for Land Revenue or rent has priority over all other claims upon the land or to which property distrained upon the land may be liable.

VI. If the Collector's claim for arrears of rent is disputed, the process of distraint and sale shall not be stayed, unless the amount claimed be lodged with the Collector.

VII. Arrears of rent or revenue which shall become due to

the East India Company within the Town of Calcutta, after the passing of this Act, shall be recoverable at any time within six years next after the same are due, or next after an acknowledgment of the same in writing has been given by the person by whom the same is payable or his Agent, and not afterwards.

VIII. When a claim to hold Land Lakhiraj, or free of Assessment, shall be set up under this Act, the Collector shall inquire into the claim, taking such evidence as the claimant may offer, or the public Records supply, and shall report his proceedings and decision in the case for the consideration of the Revenue Commissioner. If the Commissioner is satisfied of the validity of the claim, he shall make an order accordingly, and such order shall be final. If he is not satisfied of the validity of the claim, he shall direct the Collector to assess the Land, leaving the claimant to contest the Collector's demand in the Civil Courts as herein provided.

IX. Any person obstructing or molesting the Collector, or any of his Subordinate Officers in the execution of their duty, shall, on conviction before a Magistrate of the Town of Calcutta, be liable to a fine not exceeding Five Hundred Rupees, and in default of payment to imprisonment in the Common Jail for a term not exceeding six months, or until the fine is sooner paid.

X. The Collector may punish any contempt committed in his presence, in open Cutcherry or Office, by fine, not exceeding Two Hundred Rupees, and in default of payment by imprisonment in the Common Jail for a term not exceeding one month: from every such order or fine or imprisonment an appeal shall lie to the Commissioner, whose decision shall be final.

XI. The Collector shall act in the execution of this Act under the usual controul of the Superior Revenue Authorities.

XII. The Ground Rents payable to the East India Company from Lands in Calcutta are Revenue, within the meaning of the Act of Parliament 21 Geo. III. C. 70, and the Supreme Court of Judicature established by Royal Charter at Fort William in Bengal has not any civil jurisdiction concerning the said Ground Rents, or concerning any thing ordered or done in the Assessment or collection thereof.

XIII. All actions concerning any trespass or injury committed by any Revenue Officer acting under colour of this Act, or

concerning any claim in respect of any goods taken by or any monies paid to any Revenue Officer under this Act, or concerning any claim of rent or revenue on the part of the East India Company under this Act, shall be tried and determined in the Civil Courts, established by the East India Company at the Sudder Station of the Twenty-four Pergunnahs: notwithstanding that the cause of action, in respect of which such action is brought, arose, or the defendant therein reside, within the limits of the Town of Calcutta: and every such action shall be brought within six months after the cause of action arose, and not afterwards.

XIV. The words 'Collector' and 'Commissioner' used in this Act shall be taken to mean any person lawfully appointed to exercise the powers of Collector and Commissioner respectively.

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