

## ACT No. IV OF 1878.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 9th February,  
1878.)

An Act to amend the law relating to the levy of  
rates on land in Oudh.

**W**HEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase to the annual revenues ; and it is accordingly expedient to provide, in the territories administered by the Chief Commissioner of Oudh, for the levy on land of rates in addition to those now applied to local purposes ;

Preamble.

and whereas it is also expedient to empower the said Chief Commissioner to provide for the payment of certain charges incurred or to be incurred on account of canals and railways ;

and whereas it is therefore expedient to repeal the Oudh Local Rates Act, and to re-enact it with the amendments hereinafter appearing ;

It is hereby enacted as follows :—

1. This Act may be called “The Oudh Local Rates Act, 1878 :”

Short title.

It extends only to the territories administered by the Chief Commissioner of Oudh ;

Local extent.

And it shall come into force on such date as the Governor General in Council by notification in the *Gazette of India* directs.

Commencement.

2. On and from such date, Act No. XVII of 1871 (to provide for the levy of rates on land in Oudh) shall be repealed. But all rates imposed, committees appointed

Repeal of Act XVII of 1871.

appointed and notifications published under the said Act, shall be deemed to have been respectively imposed, appointed and published under this Act.

And all assignments made under section ten of the said Act shall be deemed to be allotments made under this Act.

**3. In this Act—**

Interpreta-  
tion-clause.  
“Land.”

“Land” means land assessed to the land-revenue, and includes land whereof the land-revenue has been wholly or in part released, compounded for, redeemed or assigned :

“Land-  
holder.”

“Landholder” means the person in receipt of the rent of any land, and responsible for the payment of the land-revenue, if any, assessed on the estate. It also includes a muáfídár or other person holding land, the land-revenue of which has been wholly or in part released, compounded for, redeemed or assigned :

“Estate.”

“Estate” means all or any part of a village separately assessed to the land-revenue, or separately exempted from payment thereof ; and

“Annual  
value.”

“Annual value” means—

- (1) Where the settlement of the land-revenue is liable to periodical revision—double the amount of the land-revenue assessed on an estate ;
- (2) Where such settlement is not liable to periodical revision, or where the land-revenue or a portion thereof has been released, compounded for, redeemed or assigned—double the amount which, if the settlement were liable to periodical revision, would, but for such non-liability, release, composition, redemption or assignment, have been assessed as land-revenue on the estate :

“Year.”

“Year” means the year commencing on the first day of April.

Rates  
assessable.

**4.** The Chief Commissioner may impose on every estate a rate not exceeding two and a quarter per cent. on its annual value. Such rate shall be payable annually by the landholder, independently of, and in addition

addition to, any land-revenue for the time being assessed on the estate and any local cesses now leviable therefrom.

5. All sums due on account of any rate imposed under this Act, shall be recoverable as if they were arrears of land-revenue due in respect of the land on account of which the rate is payable. Recovery of rates.

6. Every landholder may recover from his co-sharers or pattidárs, if any, a share of any such rate bearing the same proportion to the whole rate that the annual value of the share of such co-sharer or pattidár, recorded at the time of the settlement, bears to the annual value of the whole estate. Power to recover contribution.

7. Whenever any such rate is charged on a landholder on account of land in the use or occupation of an under-proprietor or permanent lessee, or of a tenant with right of occupancy, whose rent has been fixed or recorded by a competent Court, such landholder may realise from such under-proprietor, lessee or tenant a share of the rate bearing the same proportion to the whole rate that the share of such under-proprietor, lessee or tenant in the annual value of the land on which the rate is charged, bears to half the annual value of such land. Rate on and in the occupation of an under-proprietor or permanent lessee.

8. Suits for the recovery from co-sharers, under-proprietors, permanent lessees or tenants as aforesaid, of any sum on account of any such rate, and all suits on account of illegal exaction of such rate, or for the settlement of accounts, shall be cognizable by the Courts of Revenue in Oudh; Jurisdiction over suits as to rates.

and the provisions of the Oudh Rent Act (No. XIX of 1868), chapters VII, VIII and IX, as to similar classes of suits, shall apply to the suits mentioned in the former part of this section.

9. An appeal shall lie to the Commissioner from the order of any person authorised, under the power hereinafter conferred, to make assessments, in any matter connected with the assessment of any sum leviable under this Act: provided that such appeal be presented within thirty days from the date of the order. Appeal to Commissioner.

The

The decision of the Commissioner on such appeal shall be final; but all such decisions may be reviewed by the Chief Commissioner.

General fund.

10. The amount standing at the credit of the fund constituted under section nine of the said Act No. XVII of 1871 at the time this Act comes into force and the proceeds of all rates imposed under this Act shall be carried to the credit of a general provincial fund.

Appropriation for increasing revenues available for famine purposes.

11. (a) From such fund the Chief Commissioner shall in each year appropriate, in such manner as the Governor General in Council from time to time directs, such amount, not exceeding four-ninths of the proceeds of the rate assessed in such year under this Act, as the Governor General in Council may direct, for the purpose of increasing the revenues available for defraying expenditure incurred or to be incurred for the relief and prevention of famine in the said territories, or, if the Governor General in Council so directs, in any other part of British India.

Assignment for canals and railways.

(b) The Chief Commissioner may, from time to time, with the previous sanction of the Governor General in Council, assign from such fund such amount as he thinks fit, to be applied in payment of charges incurred or to be incurred on account of such canals and railways as he may declare to be works of general provincial utility:

Provided that the amounts so assigned in any year shall not exceed one-eighteenth of the proceeds of the rates assessed in such year.

Allotment for local improvements.

(c) Subject to such appropriation, the Chief Commissioner shall from time to time allot from the said fund such amounts as he thinks fit, to be applied in each district for expenditure on all or any of the following purposes:—

- (1.) The construction, repair and maintenance of roads and other means of communication;
- (2.) The construction and repair of school-houses, the maintenance and inspection of schools, the training of teachers, and the establishment of scholarships;

(3). The

- (3.) The construction and repair of hospitals, dispensaries, lunatic asylums, markets, wells and tanks; the payment of all charges connected with the purposes for which such buildings or works have been constructed, and any other local works and undertakings of public utility likely to promote the public health, comfort or convenience:

Provided that the amounts so allotted in any year for any district shall not be less than one-half of the proceeds of the rate assessed in such district in such year.

12. Any portion of such allotment remaining unexpended at the end of the year in which the allotment was made may, at the discretion of the Chief Commissioner, be re-allotted for expenditure in the same district, or may be applied for the benefit of the Province of Oudh in such manner as the Chief Commissioner from time to time directs.

Unexpended portion of allotment.

13. Accounts of the receipts in respect of all rates levied under this Act, and of the receipts and expenditure of the allotment made under section eleven, shall be kept in each district.

Accounts of receipts.

Such accounts shall, at all reasonable times, be open to the inspection of the local Committee hereinafter mentioned.

An abstract of such accounts shall be prepared annually in English and in the vernacular language of the district, and shall be open, at all reasonable times, to public inspection at suitable places within the district without the payment of any fee.

An abstract of such accounts shall also be published annually in the local Gazette.

14. The Chief Commissioner shall appoint, in each district, a Committee, consisting of not less than six persons, for the purpose of assisting in determining how the amount allotted under section eleven shall be applied, and in the supervision and control of the expenditure of such amount:

Appointment of Committees.

Provided

Provided that not less than one-half of the members of such Committee shall be persons not in the service of Government, and owning or occupying land in the district, or residing therein.

The Chief Commissioner may, from time to time, prescribe the manner in which the members of such Committee shall be appointed or removed, and shall define the functions and authority of such Committee.

Power to  
make supplementary  
rules.

**15.** The Chief Commissioner may, by notification, from time to time,

- (a) prescribe by what instalments and at what times any rate imposed under this Act shall be payable, and by whom it shall be assessed, collected and paid;
- (b) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;
- (c) exempt any portion of the territories under his administration from the operation of this Act and cancel such exemption.

Every notification under this section shall be published in the local Gazette.