The Tamil Nadu Inams (Assessment) Act, 1956

Act 40 of 1956

Keyword(s):
Collector, Estates Land Act, Inam, Inam Land, Settlement

Amendment appended: 15 of 1968

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[1][TAMIL NADU] ACT No. XL OF 1956.[2]

THE [1][TAMIL NADU] INAMS (ASSESSMENT) ACT, 1956.

(*Received the assent of the President on the 19th February 1957 ; first published in the* Fort St. George Gazette *on the 27th February* 1957.)

An Act for the levy of full assessment on certain inam lands in the [3][State of Tamil Nadu.]

WHEREAS it is expedient to provide for the levy of full assessment on certain inam lands in the [3][State of Tamil Nadu] ;

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

Short title and commencement.

1. (1) This Act may be called the [1][Tamil Nadu] Inams (Assessment) Act, 1956.

(2) It shall be deemed to have come into force on the 1st day of July 1956.

Definitions.

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

(*a*) "Collector" means a Revenue Divisional Officer and includes any person appointed by the State Government whether by name or in virtue of his office, to exercise any of the functions of a Collector under this Act ;

(*b*) "Estates Land Act" means the [1][Tamil Nadu] Estates Land Act, 1908 ([1][Tamil Nadu] Act I of 1908) ;

(*c*) "inam" means an inam land as defined in clause (*d*) and includes an assignment of land revenue on such inam land ;

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[1] These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

[2] For Statement of Objects and Reasons, see *Fort St. George Gazette*, Part IV-A, dated the 5th December 1956, pages 245-246.

[3] This expression was substituted for the expression "State of Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

(*d*) "inam land" means any land the grant of which in inam has been made, confirmed or recognized by the Government and includes any inam constituting an estate under the Estates Land Act, but does not include—

(i) any estate to which the provisions of the [1][Tamil Nadu] Estates (Abolition and Conversion into Ryotwari) Act, 1948 ([1][Tamil Nadu] Act XXVI of 1948), apply or may be applied ;

(ii) any ryoti land, that is to say, any cultivable land in an estate held by a person other than the land holder ;

(iii) any land granted by a landholder on service tenure either free of rent or on favourable rates of rent if granted before the passing of the Estates Land Act or free of rent if granted after that date, so long as the service tenure subsists ;

(iv) beds and bunds of tanks and of supply, drainage surplus or irrigation channels ;

(v) threshing floor, cattle stands, village sites and other lands which are set apart for the common use of the villagers ;

(vi) waste lands and forests.

Explanation.—The expression 'landholder' shall have the meaning assigned to it in clause (5) of section 3 of the Estates Land Act.

(*e*) "settlement" includes resettlement.

Levy of full assessment.

3. (1) Notwithstanding anything contained in any engagement, contract, grant or any law for the time being in force, it shall be lawful for the State Government to levy—

(*a*) on any inam land in a ryotwari village, the full assessment at the rate of assessment set out in the settlement notification for lands of a similar description and with similar advantages in the same village, and if there are no such lands, in the nearest ryotwari village where such similar lands exist ;

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1 These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

(*b*) on any other inam land, the full assessment at the rate of assessment set out in the settlement notification for lands of a similar description and with similar advantages in the nearest ryotwari village where conditions are generally similar to those obtaining in the village in which the inam land is situated :

Provided that in the case of an inam granted on service tenure which is proved to consist of an assignment of land revenue only, no assessment under this sub-section shall be leviable, and the inamdar shall be liable to pay only the quit-rent, jodi, kattubadi or other amount of a like nature, if any, which he has been paying before the commencement of this Act.

Explanation I.—The levy of full assessment on any inam, which become an estate by virtue of the [1][Tamil Nadu] Estates Land (Third Amendment) Act, 1936 ([1][Tamil Nadu] Act XVIII of 1936), shall be in addition to any quit-rent, jodi, kattubadi or other amount of a like nature payable to the State Government by the landholder immediately before the commencement of this Act.

Explanation II.—If any quit-rent, jodi, kattubadi or other amount of a like nature was payable to the State Government immediately before the commencement of this Act in respect of any inam other than one falling under Explanation I, the assessment leviable on such inam under this section shall be in lieu of such quit-rent, jodi, kattubadi or other amount aforesaid and if, in respect of any such inam situated in an inam village, any jodi or other amount of a like nature is payable by the inamdar to the landholder of the village, the assessment leviable on such inam under this section shall be reduced by the amount of the jodi or other amount so payable.

(2) (*a*) Before making the assessment the Collector shall publish in the District Gazette and in such other manner as may be prescribed, a draft notification specifying the inam lands in respect of which the assessment is proposed to be levied under sub-section (1), and the rates of such assessment together with a notice specifying a date not being less than one month from the date of such publication at or after which such draft will be taken

[1] These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969

into consideration, and shall confirm or modify the assessment or pass such orders as he deems fit after considering any objections which may be made in respect of the draft by the inamdar or other person interested before the specified date and after making such inquiry, if any, as he deems fit.

(*b*) Any person deeming himself aggrieved by a decision of the Collector under clause (*a*) may prefer an appeal to the District Collector within the prescribed period and the District Collector may, after giving the appellant an opportunity of being heard, pass such orders on the appeal as he thinks fit.

(*c*) The decision of the District Collector under clause (*b*) and in cases where no appeal has been preferred the decision of the Collector under clause (*a*) shall, subject to the provisions of this Act, be final and shall not be liable to be questioned in any court of law.

(3) The inam lands and rates of assessment leviable thereon as finally decided shall then be published in the District Gazette and in such other manner as may be prescribed.

[1][(4) The rates of assessment as published under sub-section (3) shall take effect on and from the 1st day of July 1956 and accordingly assessment under this section shall be leviable with effect from that date].

Revision of Assessment on Inam Lands.

[2][3-A. (1) Notwithstanding anything contained in section 3, it shall be lawful for the State Government to revise, from time to time, the rates of assessment as published under sub-section (3) of section 3, whenever the rate of assessment set out in the settlement notification referred to in clause (*a*), or as the case may be, in clause (*b*) of sub-section (1) of section 3 is revised subsequently by the appropriate authority :

Provided that the revision in the rates of assessment under this sub-section shall be to the same extent as the rates of assessment set out in the settlement notification as revised by the said appropriate authority.

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[1] This sub-section was added by section 2 of the Tamil Nadu Inams (Assessment) (Amendment) Act, 1968 (Tamil Nadu Act 15 of 1968), which was deemed to have come into force on the 1st July 1956.

[2] This section was inserted by section 2 of the Tamil Nadu Inams (Assessment) Amendment Act, 1961 (Tamil Nadu Act 16 of 1961).

(2) The provisions of sub-section (2) of section 3 shall, as far as may be, apply in relation to the revision of the rates of assessment on inam-lands under sub-section (1) as they apply in relation to the making of the assessment on such lands.

(3) The inam lands and the rates of assessment leviable thereon as revised under this section shall be published in the District Gazette and in such other manner as may be prescribed.

[1][(4) The revised rates of assessment as published under sub-section (3) shall take effect from the commencement of the fasli year in which such rates of assessment are published in the District Gazette and accordingly assessment under this section shall be leviable with effect from the commencement of such fasli year.]]

Presumption in the case of service inams.

4. In the case of an inam granted for the purpose of any service it shall be presumed, in the absence of evidence to the contrary, that the inam consists not merely of an assignment of land revenue payable in respect of the land but also of the land.

Resumption of service inams.

5. Nothing contained in this Act shall be deemed to affect the power of the State Government to resume any inam on the ground that the holder of such inam has failed to perform or make the necessary arrangements for performing the charity or the service for performing which the inam had been made, confirmed or recognized as aforesaid.

Survey o inams.

6. (1) Notwithstanding anything contained in any other law for the time being in force, any inam village, which became an estate by virtue of the [2][Tamil Nadu] Estates Land (Third Amendment) Act, 1936 ([2][Tamil Nadu] Act XVIII of 1936), or part of an estate as well as any other land (not forming part of any such estate), the grant of which in inam has been made, confirmed or recognized

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[1]This sub-section was added by section 3 of the Tamil Nadu Inams (Assessment) (Amendment) Act, 1968 (Tamil Nadu Act 15 of 1968), which was deemed to have come into force on the 1st July 1962.

[2] These words were substituted for the word "Mad..." by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

by the Government may be surveyed or if it has been surveyed before the 1st day of July, 1956 may be re-surveyed, as if it were Government land, in accordance with the provisions for the survey of such land contained in the [1][Tamil Nadu] Survey and Boundaries Act, 1923 ([1][Tamil Nadu] Act VIII of 1923).

(2) The cost of the survey or re-survey, except so much thereof as is payable by any person under the provisions of section 8 of the [1][Tamil Nadu] Survey and Boundaries Act, 1923 ([1][Tamil Nadu] Act VIII of 1923), shall be borne by the State Government.

Rights as between inamdar and other persons not affected.

7. Nothing contained in this Act shall be deemed to define, limit, infringe or destroy the rights as between the inamdar and other persons, if any, in possession or enjoyment of the inam land.

Power to correct errors.

8. If the State Government are satisfied that in any notification published [2][under sub-section (3) of section 3 or sub-section (3) of section 3-A] there is any error including any clerical or arithmetical error, or error arising from any accidental slip or omission, they may, by notification in the District Gazette concerned, correct such error.

Power to remove difficulties.

9. If any difficulty arises in giving effect to the provisions of this Act, the State Government may as occasion may require, by order, do anything which appears to them necessary for the purpose of removing the difficulty.

Power to make rules.

10. (1) The State Government may, [3][ ], make rules to carry out the purposes of this Act.

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

(*a*) the determination of the assessment leviable under this Act in respect of unsurveyed lands;

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[1]These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

[2]These words, brackets, figures and letter were substituted for the words, brackets and figures "under sub-section (3) of section 3" by section 3 of the Tamil Nadu Inams (Assessment) Amendment Act, 1961 (Tamil Nadu Act 16 of 1961).

[3]The words "by notification" were omitted by section 4 (*i*) of the Tamil Nadu Inams (Assessment) Amendment Act, 1961 (Tamil Nadu Act 16 of 1961).

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(*b*) the classification of lands as wet, manavari or dry, for the purpose of fixing the rate of assessment leviable under this Act ;

(*c*) the procedure to be followed by the Collector and the District Collector in inquiries and appeals under this Act ;

(*d*) the manner of publication of the notifications under section 3, sub-sections (2) and (3) [1][and section 3-A, sub-sections (2) and (3)].

[2][(3) All rules made under this Act shall be published in the *Fort St. George Gazette* and, unless they are expressed to come into force on a particular day, shall come into force on the day on which they are so published.

(4) Every rule made under this Act, shall, as soon as possible after it is made, be placed on the table of both Houses of the Legislature, and if, before the expiry of the session in which it is so placed or the next session, both Houses agree in making any modification, in any such rule or both Houses agree that the rule should 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.]

Inams to be subject to restrictions, etc.

11. Where before the date of the coming into force of this Act, any inam land was held subject to any restrictions or conditions, such inam land shall, [3][notwithstanding the levy of full assessment on such inam land under section 3 from the date of coming into force of this Act or the revision of such assessment under section 3-A].

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1 These words, figures, letter and brackets were added by section 4 (ii) of the Tamil Nadu Inams (Assessment) Amendment Act, 1961 (Tamil Nadu Act 16 of 1961).

2 These sub-sections were substituted for original sub-section (3) by section 4 (iii) of the Tamil Nadu Inams (Assessment) Amendment Act, 1961 (Tamil Nadu Act 16 of 1961).

3 These words, figures and letter were substituted for the words and figure "notwithstanding the levy of full assessment on such inam land under section 3 from the date of coming into force of this Act" by section 5 of the Tamil Nadu Inams (Assessment) Amendment Act, 1961 (Tamil Nadu Act 16 of 1961).

[1][TAMIL NADU] ACT No. 15 OF 1968[2].

THE [1][TAMIL NADU] INAMS (ASSESSMENT) (AMENDMENT) ACT, 1968.

[*Received the assent of the President on the 25th September 1968, first published in the* Fort St. George Gazette *Extraordinary, on the 26th September* 1968 (*Asvina* 4, 1890).]

An Act further to amend the [1][Tamil Nadu] Inams (Assessment) Act, 1956.

BE it enacted by the Legislature of the [3][State of Tamil Nadu] in the Nineteenth Year of the Republic of India as follows :—

Short title and commencement.

1. (1) This Act may be called the [1][Tamil Nadu] Inams (Assessment) (Amendment) Act, 1968.

(2) Section 2 shall be deemed to have come into force on the 1st day of July 1956. Section 3 shall be deemed to have come into force on the 1st day of July 1962.

2—3. [The amendments made by these sections have already been incorporated in the principal Act, namely, the Tamil Nadu Inams (Assessment) Act, 1956 (Tamil Nadu Act XL of 1956).]

Validation of levy and collection of assessment.

4. Notwithstanding anything contained in any judgment, decree or order of any court or other authority, all assessments levied or collected or purporting to have been levied or collected under the principal Act for the period commencing on the 1st day of July 1956 and ending with the 13th day of June 1968, shall, for all purposes, be deemed

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[1] These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

[2] For Statement of Objects and Reasons, *see Fort St. George Gazette* Extraordinary, dated the 19th August 1968, Part IV—Section 3, page 51.

[3] This expression was substituted for the expression "State of Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

to be, and to have always been, validly levied or collected in accordance with law as if sections 2 and 3 had been in force at all material times when such assessment was levied or collected and accordingly,—

(*a*) all acts, proceedings or things done or taken by the State Government or any authority, officer or person in connection with the levy or collection of such assessment shall, for all purposes, be deemed to be, and to have always been, done or taken in accordance with law ;

(*b*) no suit or other proceeding shall be maintained or continued in any court for the refund of any assessment so paid ;

(*c*) no court shall enforce any decree or order directing the refund of any assessment so paid.

Repeal.

5. The Madras Inams (Assessment) (Amendment) Ordinance, 1968 (Madras Ordinance 3 of 1968), is hereby repealed.

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