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**THE PUNJAB TAUNSA BARRAGE BETTERMENT TAX
ORDINANCE, 1971
(VIII of 1971)**

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TEXT

**'THE PUNJAB TAUNSA BARRAGE BETTERMENT TAX ORDINANCE,
1971**

(VIII of 1971)

[4th May, 1971]

**An
Ordinance**

*to provide for the levy of betterment tax on lands irrigated by the Taunsa Barrage
Canals.*

Preamble.— WHEREAS it is expedient to provide for the levy of betterment tax on lands irrigated by the Taunsa Barrage Canals.

NOW, THEREFORE, in pursuance of the Martial Law Proclamation of 25th March, 1969, read with the Provisional Constitution Order and in exercise of all powers enabling him in that behalf, the Governor of the Punjab is pleased to make and promulgate the following Ordinance:—

1. Short title, extent and commencement.— (1) This Ordinance may be called the Punjab Taunsa Barrage Betterment Tax Ordinance, 1971.

(2) It extends to the areas irrigated by the Taunsa Barrage Canals.

(3) It shall come into force on such date as Government may, by notification in the official Gazette, appoint.

2. Definitions.— In this Ordinance, unless the context otherwise requires, the following expressions shall have the meanings hereby respectively assigned to them, that is to say—

(a) “Collector” means the chief officer in charge of the revenue administration of a District, and includes any other officer specially empowered by Government to perform the functions of the Collector under this Ordinance;

(b) “Government” means the Government of the Punjab;

(c) “land” means land which is not owned by or vested in Government;

(d) “prescribed” means prescribed by rules made under this Ordinance;

(e) “tax” means the betterment tax imposed under this Ordinance; and

(f) “Taunsa Barrage Canals” include all canals, channels and reservoirs for the supply or storage of water from the headworks on the river Indus at Taunsa, known as the Taunsa Barrage.

¹This Ordinance was promulgated by the Governor of Punjab on 30th April, 1971; published in the Punjab Gazette (Extraordinary), dated 4th May, 1971, pages 513-517; saved by Article 281 of the Interim Constitution of the Islamic Republic of Pakistan (1972); and, validated by the Validation of Laws Act, 1975 (LXIII of 1975); and published in the Gazette of Pakistan (Extraordinary), Part I, dated 29.7.1975, pages 177-178.

3. Imposition of tax.— (1) Except as hereinafter provided, a tax shall be levied on all such lands as are receiving irrigation from the Taunsa Barrage Canals, or are included in the culturable commanded area of such canals, and for which canal irrigation is provided.

(2) The tax shall be levied at the rate of—

- (i) rupees sixty per acre in the case of lands which were receiving irrigation water from inundation canals prior to the construction of the Taunsa Barrage Canals; and
- (ii) rupees one hundred and twenty per acre in the case of other lands.

4. Tax by whom to be paid.— (1) Except as provided hereunder, the tax shall be paid by the owner of the land.

(2) When the land is mortgaged with possession, the tax shall be paid by the mortgagee and the tax so paid shall be deemed to be part of the mortgage money but shall carry no interest.

(3) When the land is held by an occupancy tenant, the tax shall be paid by the owner and the occupancy tenant in such shares as may be proportionate to the value of their respective interests in the land.

5. Preparation of the statement of demand.— (1) The Collector shall prepare a statement of demand, containing full particulars of the amount which each person having rights in the land is liable to pay.

(2) In distributing the tax between different owners and occupancy tenants of the land, due regard shall be had to the prevailing local practice in respect of the division of produce or capital value between such persons in respect of that land.

(3) The statement of demand prepared under sub-section (1) shall be published in such manner as may be prescribed.

6. Objections.— Any person feeling aggrieved by a statement of demand published under sub-section (3) of section 5 may, within thirty days from the date of publication thereof, prefer objections to the Collector, who may, after hearing the objections and making such enquiry as is considered necessary, reject the objections, or accept them and cancel or modify the statement of demand.

7. Appeal.— (1) Any person feeling aggrieved by an order passed by the Collector under section 6 may, within sixty days from the date of such order, prefer an appeal to the Commissioner, who shall, after hearing the appellant, pass such order as he deems fit.

(2) The order made by the Commissioner under this section shall be final.

8. Recovery of arrears.— (1) After the disposal of objections, if any, preferred under section 6, or the disposal of an appeal, if any, preferred under section 7, or if no objections are filed, after the expiry of the period specified in section 6 for the preferring of objections, a statement of accounts shall be prepared in respect of each person from whom the tax is due and shall be served upon him in such manner as may be prescribed.

(2) A statement of accounts, certified by an officer exercising the powers of a revenue officer under the West Pakistan² Land Revenue Act, 1967, shall be conclusive proof of the existence of an arrear of the tax, of its amount and of the person who is liable to pay the same.

(3) An arrear of the tax shall be recoverable as if it were an arrear of land revenue.

9. Payment of tax.— (1) The tax shall be payable in twenty equal annual instalments.

(2) Interest on delayed payment of these instalments of the tax shall be levied at the rate of six per centum per annum and such interest shall be deemed to be part of the tax.

(3) A rebate of ten per centum of the total amount due shall be allowed if the amount of tax is paid up in a lump sum within one year of the service of statement of accounts on the person from whom the tax is due.

(4) When once the tax on any land has fallen due, any unpaid portion of the tax shall be recoverable from the successor-in-interest of the person from whom the tax was due:

Provided that in case of an alienation or transfer of land, otherwise than by inheritance, the tax shall be payable before such alienation or transfer takes effect.

10. Exemptions.— (1) No provision of this Ordinance shall apply to any land which, on the date on which this Ordinance comes into force, is included in a village site.

(2) Government may, by notification in the official Gazette, exempt from the operation of this Ordinance any land or class of lands, which is unfit for cultivation.

11. Powers to withhold irrigation.— Government may, without notice, withhold irrigation from any land for which the full amount of the tax has not been duly paid, in which case Government may remit the tax in whole or in part and may refund any sums received towards payment of the tax unless, in the opinion of Government, the value of the land has risen in consequence of the proposal to introduce irrigation in that area, in spite of the fact that irrigation from such land is to be withheld.

12. Bar to jurisdiction of Civil Courts.— No Civil Court shall have jurisdiction in respect of any matter which Government, the Commissioner or the Collector is empowered by or under this Ordinance to dispose of, nor shall it take cognizance of the manner in which Government, the Commissioner or the Collector exercise any powers vested in them by or under this Ordinance.

13. Immunity from proceedings.— (1) No claim shall lie against Government for compensation or for the refund of tax on account of loss occasioned by the failure or stoppage of water in the Taunsa Barrage Canals or by any cause beyond the control of Government.

²Now "Punjab", see the Punjab Laws (Adaptation) Order, 1974 (Pb A.O. 1 of 1974); and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP, see Article 2 and Schedule, Part III, at entry No.90 (w.e.f. 14.8.1973).

(2) No suit, prosecution or other legal proceeding shall lie against any person in respect of anything done or intended to be done in good faith under this Ordinance or the rules made thereunder.

14. Power to make rules.— Government may make rules, not inconsistent with this Ordinance, for the purpose of giving effect to this Ordinance, and such rules may, among other matters, specify the factors to be considered in determining whether any land is fit for cultivation.