

Manipur Hill Areas (House Tax) Act, 1966

9 of 1966

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Manipur Hill Areas (House Tax) Act, 1966

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An Act to amend and consolidate the law relating to the levy of House Tax in the hill areas in the Union Territory of Manipur - Be it enacted by the Legislative Assembly of Manipur in the Seventh Year of the Republic of India as follows:-

1. Short Title, Extent And Commencement :-

- (1) This Act may be called the Manipur Hill Areas (HouseTax) Act, 1966.
- (2) It extends to the hill areas in the Union Territory of Manipur.
- (3) It shall come into force on such date as the Administrator may by notification in the official Gazette appoint.

2. Definitions :-

In this Act, unless the context otherwise requires -

- (e) "Administrator" means the Administrator of the Union Territory of Manipur;
- (f) "Deputy Commissioner" means the Deputy Commissioner appointed under S 4 of the Manipur 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 Deputy Commissioner under this Act;

(g) "family" means in relation to a person, the wife or husband of such person, his children, grand children, parents and brothers living jointly or practicing joint cultivation, and in case of a joint Hindu family, any member of such family;

(h) "hill areas" means such areas in the hill tracts of the Union Territory of Manipur as the Administrator may declare to be hill areas under the Manipur Land Revenue and Land Reforms Act, 1960;

(i) "House Tax" means the tax commonly known as House or Nagabari tax payable by the inhabitants of the hill areas;

(j) official Gazette means the Manipur Gazette;

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

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

(m) 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.

3. Charge Of House Tax :-

(1) Subject to the other provisions of this Act, there shall be charged for every year. House tax at the rate of six rupees per annum on each family for owning a house in the hill areas 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 installments, to 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 or any other form of cultivation of land at any time during the year or otherwise gainfully employed.

4. Assessment List :-

i. The Deputy Commissioner shall cause an assessment lists of all 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.

ii. When any assessment list has been prepared under sub-S(1), the Deputy Commissioner 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 house included in the list and to take extracts therefrom free of charge.

iii. The Deputy Commissioner 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-S (2), to any entry made in the assessment list or any omission therefrom.

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

v. 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. Amendment Of Assessment List :-

(1) The Deputy Commissioner may, at any time, amend the assessment list -

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

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

(c) by striking out the name of any person affected by the amendment notice of not less than one month that he proposes to make the amendment and consider any objection which may be made by such person.

(2) Before making any amendment under sub-S (1), the Deputy Commissioner 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 objection which may be made by such person.

6. Recovery Of House Tax :-

(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 or other form of cultivation of land or were otherwise gainfully employed.

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

7. Exemption :-

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

(2) Notwithstanding anything contained in S 3, the Administrative may, for reasons to be recorded in writing, exempt such persons or class of persons as may be specified in the order or grant a remission or suspension of the House tax -

(a) in years in which crops have failed in any area, or

(b) in respect of persons or areas affected by flood, earthquake, drought and famine or other natural calamities.

8. Power To Make Rules :-

(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 powers such rules may be provided for -

(b) 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;

(c) the manner of assessment lists and the particulars they should contain, the preparation of such assessment lists and their revision;

(d) the form of the assessment lists and the particulars they should contain, the preparation of such assessment lists and their revision;

(e) any other matter that may be, or has to be prescribed.

(3) Every rule made or notification issued under this Act shall, as soon as possible after it is made or issued, be laid before the Legislative 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 notification or decides that the rule or notification should not be made, such rule or notification thereafter shall 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 or notification.

9. Repeal And Savings :-

(1) All existing laws, including Council or darbar Resolutions and Standing Orders relating to matters for which provision has been

made in this Act are hereby repealed.

(2) Notwithstanding the provisions of sub-S (1) any order, rule, assessment or notice made or issued under any of the law referred to in sub-S(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 and order rule, assessment or notice made or issued under the said provisions, and any sum payable by way of House tax under any law referred to in sub-S (1) shall be recovered under this Act.