

W.P. LAND REVENUE ASSESSMENT RULES, 1968

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No. 337/68/220.U(1). --- With reference to the West Pakistan Government Revenue Department Notification No.82-68-44-U (1) dated the 4th March 1968, published in the Extraordinary issue of the Gazette of West Pakistan, dated the 13th March, 1968 and in supersession of all existing rules on the subject, the Governor of West Pakistan, in exercise of the powers conferred by section 71 of the West Pakistan Land Revenue Act, 1967 (West Pakistan Act XVII of 1967), is pleased to make the following rules.

PRELIMINARY

- 1. Short title and commencement.** (1) These rules may be called the West Pakistan Land Revenue Assessment Rules, 1968.
2. These rules shall come into force at once.
- 2. Definitions.** In these rules unless there is anything repugnant in the subject or context:-
 - (a) "Act" means the West Pakistan Land Revenue Act, 1967.
 - (b) "Section" means a section of the Act.

THE METHOD BY WHICH THE ESTIMATE OF THE MONEY VALUE OF THE NET ASSETS ON AN ESTATE OR GROUP OF ESTATES SHALL BE MADE

- 3. Estimate of net assets based on rents in kind.** (1) An estimate of net assets as defined in clause (16) of section 4 shall be framed on the basis of rent, in kind, paid by tenants-at-will, prevailing in the estate or group of estates, under consideration.
 - (2) The accurate calculation of this estimate depends on the following factors:-
 - (i) The average acreage of each crop, of each class of land, for which it is proposed to frame separate rates;
 - (ii) The average yield, per acre, of each crop so grown, for which rent is taken by division of produce;
 - (iii) The average price obtainable by agriculturists, for each of the crops referred to in item (ii); and
 - (iv) The actual share of the gross produce, received by land-owners in the case of crops which are divided and the rent payable on *zabit* crops.

From (i), (ii) and (iii) above, an estimate shall be made of the value of the annual gross produce of the estate or group of estates, in question.

From that estimate and (iv) above, an estimate shall be made of the annual value of the land-owner's share of that produce or net assets.

4. Classes of land. (1) The most important classes of cultivated land are as follows:-

- (a) *Barani* ---- dependent on rainfall;
- (b) *Shilab* --- flooded or kept permanently moist by rivers;
- (c) *Rod-kohi* ---watered from hill torrents;
- (d) *Abi*---watered by lift from tanks, *Jhils*, streams, by flow from springs or *karezes*;
- (e) *Nehri* --- irrigated by canals by flow or lift;
- (f) *Chahi* --- Watered from wells;
- (g) *Chahi-nehri* --- irrigated partly from a well and partly from a canal;
- (h) *Nul-chahi* --- watered from tube-wells; and
- (i) *Chahi mastaar* --- Irrigated from water taken on loan.

(2) The most important classes of uncultivated land are as follows:--

- (a) *Banjar kham*--- land which has remained unsown for four successive harvests;
- (b) *Banjar jaded* --- land which has remained unsown for twelve successive harvests;
- (c) *Banjar qadim* --- waste and barren land which has remained unsown for more than twelve successive harvests; and
- (d) *Ghair mumkin* --- land which has, for any reason, become permanently uncultivable, such as land under roads, buildings , streams, canals, karezes, tanks or the like or land which is barren sand or ravines.

5. Average acreage. The acreage to be used in the estimate for the purpose of Rule 3, shall be the average matured area of the selected years, which present a fair sample of the ordinary fluctuations characteristic of the agriculture of the tract.

6. Prices to be adopted. (1) The prices to be adopted in the estimate shall be the average prices which are likely to be obtained for their crops by agriculturists during the coming

settlement. These shall be based on the average of a sufficiently long period in the past, on assumption that the range of future prices would not be dissimilar. The prices prevailing in years of famine or severe scarcity shall be excluded from the calculation.

2. The prices adopted for each crop shall be based on the prices current in the month in which the agriculturists of the tract ordinarily dispose of their produce. If any estate or group of estates most of the agriculturists take their produce to market towns and dispose of it there, allowance shall be made for the costs of cartage to the market and for any fees paid there to agents, weighmen, etc. and for any customary deductions such as 'watta', as actually prevail.

Explanation.--- In determining the prices to be adopted the revenue Officer shall, among other data available to him, scrutinize the following:-

- (a) Shop-keepers' books, in selected villages;
- (b) Harvest prices for each assessment circle, reported by the field *kanungo* for entry in the circle note book;
- (c) Harvest prices published in the Gazette;
- (d) Prices obtaining in markets; and
- (e) Prices obtained by estates under the Court of Wards and by large proprietors, for their produce.

7. Average yields. In estimating the average yields for each crop, on the different classes of land, in an estate or group of estates, the Revenue Officer shall be guided by the results of.--

- (a) Experimental cuttings;
- (b) His own observations;
- (c) Information gathered from other reliable sources;
- (d) Accounts of land-owners where obtainable, e.g., accounts of estates under the Court of farms maintained by the Department of Agriculture or by the West Pakistan Agricultural Development Corporation or any society or Co-operative Society, Local Body or any firm; and
- (e) Yield assumed for similar tracts elsewhere.

8. Dues of village Auxiliaries (Moeens), expenses of collections and tenants share. (1) In estimating the actual share received by land owners of the gross produce, calculated in accordance with the preceding rules:-

- (i) The value of any portion of the produce paid from the common heap to village auxiliaries (*moeens*), for help in tillage or harvesting, or for the supply and repair of agricultural implements or for any other work, subsidiary to agriculture;
 - (ii) Any expenses of collection of rent paid out of the common heap; shall be deducted;
- (2) From the balance the value of the share retainable by a tenant, on the assumption made in the concluding portion of clause (16) of section 4, shall be deducted.
- (3) The value of the remainder, after adjustment in accordance with the instructions contained in Rules 9, shall be the estimate of the net assets.

9. Adjustment to be made. (1) Depending upon the payment of land-revenue, rats, cesses and the water rate by the land-owners or tenants, in accordance with any law, usage, or contract, a corresponding addition to or deduction from, the estimate shall be made.

(2) Where means of irrigation and embankments are maintained by a tenant at his own expense; no deduction shall be made from the estimate on this account. If, however, any part of the cost of such maintenance, including cost incurred on life irrigation, is borne by the land-owner, a corresponding deduction shall be made.

(3) Where cost of all or any part of the seed or manure used on the land is borne by a land-owner, and is not counterbalanced by either the receipt by him of a larger share of the produce, or a smaller allowance of fodder to tenants than is customary, a corresponding deduction shall be made from the estimate.

(4) Where a land-owner provides, at his own cost, improved agricultural implements for the use of his tenants, and makes no charge for the use thereof, whether in the way of a large share of the produce or otherwise, a corresponding deduction shall be made from the estimate.

(5) Concessions with regard to fodder ordinarily take one of the following:--

- (i) A specific area, per pair of bullocks or some similar unit of area, is devoted by a tenant to the raising of fodder crops of which the land-owner receives no share;
- (ii) A tenant is permitted to cut certain crops green for fodder and the land-owner receives nothing on account thereof; or
- (iii) The land-owner takes either no share of fodder or only a share of the grain of certain crops.

In any of these case, or in any other case in which a land-owner permits the use for fodder by his tenants of crops grown on his land, and takes either no share thereof or a share smaller than that of the grain, a corresponding deduction shall be made from the estimates.

(6) Where a land-owner employs paid agency, at his own expense to collect his share of the produce, a corresponding deduction on account of the cost of that agency shall be made from the estimate.

(7) Where a land-owner advance monies, free of interest to his tenants, for agricultural, purposes a deduction on account of the interest due on such advance, shall be made from the estimate.

The rate of interest to be allowed in making such deduction shall not be lower than that allowed by the local Central Co-operative Bank on deposits made with it, or higher than that charged by the same bank on loans advanced by it.

10. Estimate of net assets based on case rents. A second estimate of net assets shall also be framed on the basis of cash rents payable by tenants-at-will, prevailing in the estate or group of estates under consideration.

This estimate shall be framed only in the following circumstances:-

- (a) The existence in any circle of a system of cash rents on a sufficiently large scale to enable them to be used as a guide in estimating the renting value of the remainder of the land of the circle; and
- (b) The incorporation in the Records of such distinctions of soil and class as are usually accompanied by marked divergence of renting value of land.

11. Abnormal rents. (1) All rents which are not true economic rents and are not based on the prevailing rent-rate or the average rate actually paid on any class of land, shall be excluded by the Revenue Officer from his calculations as abnormal.

Explanation. --- The following rents shall be considered abnormal:--

- (a) Rents consisting of the land-revenue, with or without a small additional payment as proprietary fee, unless the land-revenue, is high and the land poor;
- (b) Privileged rents paid by relations, friends, dependents or persons discharging religious obligations; and
- (c) Rents unduly inflated by competitive trend or transitory conditions of a local or personal nature, rents so exorbitant as to be no index of the real letting value of the land and rent in which other factors, such as mortgage money, enter.

(2) The Revenue Officer shall scrutinize cash rents carefully in each estate to satisfy himself that these have been correctly recorded, and in order to decide what rent shall be eliminated, as abnormal.

12. Adjustment to be made in respect of cash rents. The Revenue Officer shall, from the rents remaining after elimination of abnormal rents, frame an estimate of land-owners' net assets, subject to the following instruction:--

- (i) The provisions of Rule 9 (1), (2), (3), (4), (5), (6), and (7) shall *mutatis mutandis*, apply;
- (ii) Deduction shall be made, if necessary, for follows or bad harvests.

The amount of the deduction to be made, in each case, depends on the result of the local inquiries made by the Revenue Officer.

- (iii) Deduction shall be made for shortage in collection of rent, unless it is a result of bad management.

13. Miscellaneous income. Should the land-owners also enjoy any income or dues from lands which have not been taken into account, in the estimates framed under the preceding rules, the amount of such income or dues shall be added to the net assets.

14. Estimates of true net assets. The final estimates of net assets based on (a) rent in kind, and (b) cash rents, shall be compared, and the revenue Officer shall arrive at a definite estimate of the true net assets of each estate or group of estates.

THE METHOD BY WHICH ASSESSMENT TO LAND REVENUE SHALL BE MADE

15. Forecast Report. Before the re-assessment of any area is undertaken, a forecast report shall be submitted of the expected final results of the re-assessment showing whether, for financial reasons or otherwise, re-assessment is desirable, In the report specific mention shall *inter alia*, be made of the following matters:--

- (a) The existing assessment, the auditability of its form to local circumstances and the fairness of its distribution over estates;
- (b) Changes in cultivation, population, means of irrigation and markets and communications;
- (c) Rainfall;
- (d) Prices; and
- (e) Any factors affecting the general prosperity of the tract, e.g, increase in water-logging.

Before the report is prepared, the leading agriculturists and organizations of land-owners of the area concerned shall be consulted, so far as practicable, and it shall be noted in the report to what extent this has been done and what opinions have been elicited.

16. Assessment circle. The area under re-assessment shall be divided into assessment circles as defined in clause (3) of section 4.

17. Publication of report. (1) As soon as possible, after the commencement of the settlement operations, the Revenue Officer shall frame his proposal, with respect to classes of the soil, selected years, prices to be adopted and the assessment circles, in accordance with the provisions of Rules 4, 5, 6 and 16 respectively.

(2) The Revenue Officer shall have an abstract of his proposal prepared and translated in Urdu and in any regional language specified by the Board of Revenue in this behalf. Printed copies of this abstract shall be supplied, by post, to all headmen and organizations of land-owners of the area concerned, Secretaries/Members of the Union Committees, Town Committees, Union Councils, Tehsil Council, Provincial Assembly and Nation Assembly, representing the said area. A period of thirty days from the date of posting shall be allowed, within which they may file objections, on all or any of the matters referred to in sub-rule (1) to the Revenue Officer.

(3) The Revenue Officer shall consider all such objections and forward them together with his views and proposals to the Commissioner, for onward submission to the Board of Revenue.

18. Special Inspection of each estate. Before preparing the report prescribed by subsection (2) of section 60 the Revenue Officer shall make a special inspection of each estate, and record an inspection note thereon.

19. Assessments proposals. Having taken into consideration the existing assessment, the true net assets arrived at under Rule 14 and all other relevant factors, the Revenue Officer shall make his proposals as to the future assessment of each assessment circle.

20. Particulars to be stated. In the report submitted under subsection (2) of section 60 the Revenue Officer shall *inter alia*, state clearly for each assessment circle:--

- (a) The value of the true net assets, as calculated by him;
- (b) The reassessment which he proposes; and
- (c) The detailed rates by which he proposes to distribute it over different classes of land or crops.

21. Abstract of assessment report to be published --- (1) After the preparation of his report, but before it is forwarded to the Commissioner, the Revenue Officer shall have a brief abstract prepared and translated into vernacular, containing:--

- (a) The principal data on which the net assets have been worked out, *viz:-*
 - (i) Rates of yield assumed,
 - (ii) Rates of rent, in cash or in kind,
 - (iii) Average total areas cultivated and matured,
 - (iv) Deductions,
 - (v) Dues payable to village auxiliaries (moeens), and
 - (vi) The value of land as disclosed by sales and mortgages;
- (b) The general considerations on which the pitch and the assessment has been based, *i.e.,*
 - (i) Increase in resources through irrigation,
 - (ii) Extension of cultivation,
 - (iii) Rise in prices,
 - (iv) Miscellaneous income, etc,
- (c) The total assessment; and
- (d) The average revenue rates proposed for adoption in framing the assessment, with such explanations as may be necessary.

Explanation.---- There is no guarantee that any particular estate would be ultimately assessed precisely in accordance with the rates proposed.

- (2) Copies of this abstract shall be supplied, by post to:--
 - (i) All headmen,
 - (ii) Organizations of land-owners of the area concerned,

- (iii) Secretaries and Members of the Union Committees, Town Committees, Union Councils, Tehsil Councils, district Councils and Divisional Council, and
- (iv) The Members of the Provincial Assembly and nations Assembly, representing the said area.

(3) A period of thirty days from the date of posting of the abstract shall be allowed within which any revenue payer or group of revenue payers or tenants may make a representation or objection to the proposed assessment to the Revenue Officer.

(4) Any such representations or objections shall be considered by the Revenue Officer, who shall forward these to the Commissioner together with his views and a self contained report.

22. Deviation allowed. The assessment ordered by the Board of Revenue for each assessment circle shall be imposed within a margin of three per cent, either way.

23. Assignment of particular estates. Subject to the provisions of sub-section (3) of section 61, the assessment of each estate shall be fixed according to circumstances.

24. Progressive assessments. Large enhancement of land revenue on particular estates shall, if necessary be mitigated by the imposition of the revised demand in a progressive form, i.e. a portion of the increased demand shall be deferred for period of years.

25. Distribution of assessment over holdings. (1) Before making or revising the distribution of a fixed assessment over the several holdings of an estate, the Revenue Officer shall enquire not the usage followed in the previous distribution, and, in deciding the method of new distribution, he shall have regard to that usage and to the wishes of the land-owners, so far as may be practicable and equitable.

(2) The Revenue Officer shall then make an order, setting forth the method of the former distribution and the method by which the new distribution is to be made, and shall direct that a record of the new distribution be prepared, showing:--

- (i) Serial number of holding;
- (ii) Land-owner (with description) liable for the land-revenue on each holding;
- (iii) Area of holding with such details as are necessary for the purposes of the distribution;
- (iv) Rate or measure by which the new distribution is made;

- (v) Amount charged, to each holding, by former distribution;
- (vi) Rates and cesses charged by a percentage on the land-revenue payable by each holding by the former distribution;
- (vii) Amount charged to each holding by the new distribution; and
- (viii) Rates and the village officers' cess, if any, charged by a percentage on the land-revenue, payable by each holding, under the new distribution;

(3) Where the rent of a tenancy is the whole or a share of the land-revenue thereof, with or without an addition in money, kind or service, or where a tenant pays his rent, by a cash rent on a recognized measure of area, or by a cash rent in gross on his tenancy, the tenancy and the result of proceedings, if any, taken in connection with the adjustment of rents expressed in terms of the land-revenue, under the law for the time being in force, shall be showing in this record under the land-owner's holding of which the tenancy is part, an additional entry showing the tenant's name being inserted between entries (ii) and (iii).

- (4) (a) The records thus made shall be published by delivering a copy thereof to:-
 - (i) The headman of the estate;
 - (ii) The union Committee or Union Council concerned; and
 - (iii) By posting another copy at a conspicuous place in an near the estate; and
- (b) A copy of the record shall also be supplied to the Patwari.

(5) If the assessment is in the form of rates chargeable according to the results of each year or harvest, the Assistant Collector, to whom the Revenue Officer may assign this business by order, under, section 14, shall cause a record of the amount chargeable to each holding to be known as *Dhal Bachh* to be prepared for each year or harvest (as the case may be), giving the particulars [entries (v) and (vi) excepted] set out in sub-rule (2) and shall publish it in the manner prescribed in sub-rule (4).

THE PRINCIPLES ON WHICH EXEMPTION FROM ASSESSMENT SHALL BE ALLOWED FOR IMPROVEMENTS

26. Exemption of land benefitted by improvement from enhancement. (1) When a masonry well or tube-well is constructed in arid land, with or without the aid of a loan from Government or agricultural Development Bank of Pakistan, for purposes of irrigation, after the coming into force of these Rules, the land which benefits from the well shall be exempted from

liability to any such enhanced or additional assessment of land-revenue as may be due to the existence of the well, until the expiry of such period as may have been sanctioned at the previous settlement, reckoned from the harvest in which the well is first brought into use. The minimum of period exemption for the purpose of this sub-rule shall be 4 years. But in any case where it is shown that such period is sufficient to apply the land-owner twice the cost of well from the additional net assets on account of the well, it may be extended to such longer period, not exceeding 25 years, as may be considered sufficient for that purpose. Any party aggrieved by the orders of the Revenue Officer (Collector) shall have a right of appeal to the Commissioner.

(2) When a well or tube-well, in such land, whether in use or out of use through disrepair, is repaired for the purpose of irrigation, an exemption from liability similar to that in sub-rule (1) may be given for such period, if any, not exceeding half the period specified in that sub-rule, as the officer granting the exemption may consider equitable, with reference to the amount of expenditure incurred on repairing the well and to the principle explained in sub-rule (1).

(3) During the period of exemption, specified in sub-rules (1) and (2) the land-revenue assessment of the land irrigated by the well or tube-well shall not exceed the amount which would have been assessed had no well or tube-well been constructed or repaired, and, in particular, no fixed lump sum assessment shall be imposed on the well or tube-well during the period of exemption.

(4) In facts where there is practically no assessment on land in this un-irrigated aspect the whole fixed assessment on well/tube-well lands lying beyond the reach of river floods or canal water, i.e., *Chahi Khalis* or *Nul-Chahi-Khalis* lands, shall be remitted, during the period of exemption. In the case of *Chahi Sailab* or *Nul CDhahi Sailab* and *Chahi Nahri* or *Cul Chahi Cahri* lands, the rates of assessment imposed for the period of exemption shall be as follows:--

- (a) Where the land irrigated by the well or tube-well is situated within each of river floods, the *sailab* rate or rates, fixed, or in the form of prescribed rates, as the case may be, as sanctioned for the time being; and
- (b) Where is it within reach of canal water, the *Cahri Khalis* rate of rates, fixed or in the form of prescribed rates, as the case may be, as sanctioned for the time being.

Where in the tracts mentioned above there is no fixed assessment on well or tube-well irrigated lands, no rates other than *sailab* or *nahri-khalis* rates as above shall be charged.

(5) For irrigation works other than well or tube-wells, such as dams, reservoirs, water cuts, karezes, minor canals or canal distributaries, constructed or repaired, at private expenses or with the aid of a loan from Government or the Agricultural Development Bank of Pakistan, exemptions similar to those allowed for wells under sub-rules (1) and (2) shall be granted. The period of such exemptions shall be determined in each case by the Revenue Officer, not below

the rank of a Collector, who shall be competent to grant exemption upto 10 years. Exemption for a period exceeding 10 years but not exceeding 15 years shall be granted by the Commissioner.

(6) The periods of exemption specified in the forgoing sub-rules may, for sufficient reasons, be extended with the sanction of the Board of Revenue.

27. Remission of revenue when wells or tube-wells fall out of use. (1) So much of the assessment on the land irrigated from such well or tube-well, shall be remitted:--

- (a) When the well or tube-well ceases to be fit for use; and
- (b) When irrigation from it is superseded by canal or karez irrigation and canal advantage revenue or owner's rate have been imposed.

(2) A similar remission may be granted if the well or tube-well though still fit for use, has been out of use for four harvests, provided that no remission shall be given if the disuse of the well or tube-well:--

- (a) Occurs in the ordinary course of husbandry, the well or tube-well intended for use merely in seasons of drought; and
- (b) Is due to the introduction of *kareze* or canal irrigation and canal advantage revenue or owner's rate has not been imposed.

Explanation. --- The revenue based on the profits of irrigation from the well shall ordinarily be assumed to be as follows:--

- (i) Where a lump sum has been imposed at the distribution of assessment on the well, in addition to a non-well rate, such *lump sum*;
- (ii) Where a lump sum, inclusive or a non-well rate, has been imposed at the distribution of assessment, such lump sum, after deducting the equivalent of non-well rate; and
- (iii) Where the distribution of the assessment has been by soil rates, the difference between the actual assessment of the area irrigated and the amount which would have been assessed on that area, if it had not been irrigated.

28. Period of exemption for wells and tube-wells to be fixed at settlement. When settlement operations are in progress, the Revenue Officer shall obtain, through the Commissioner, the sanction of the board of Revenue, with respect to the period of exemption for wells and tube-wells, for each assessment circle.

29. Grant of exemption certificates at settlement. In every case in which the Revenue Officer grants exemption, he shall give the land-owner a certificate specifying (i) the well, tube-

well, or other work, on account of which it is granted, (ii) the date of its construction or repair, (iii) the term for which the exemption will last; (iv) the land which would otherwise have been assessed at irrigated rates and (v) the additional demand to be imposed at the end of the period of exemption. If the assessment of the land is in the form of prescribed rate, the certificate shall further state what the exemption will be under the system as sanctioned for the tract.

30. Grant of certificate at other times. (1) When a well, tube-well, or other work is constructed or repaired during the currency of a settlement in such circumstances as to entitle the owner to an exemption from assessment at irrigated rates, the Revenue Officer shall make a special inquiry and grant a certificate of exemption in accordance with the provisions of Rule 26.

(2) If the exemption is to take effect immediately, the certificate shall state, as nearly as may be, all the particulars mentioned in Rule 29 and, in addition the amount of existing land-revenue to be remitted.

(3) In case the exemption is not to take effect till the next revision of assessment, no action need be taken, unless the owner of the work in question applies for a certificate. In such a case no entry shall be made as to the area subject to the concession or the amount of exemption.

31. Exemption of reclaimed waste lands. When a land-owner desires to secure an exemption from assessment on reclaimed waste and barren land, in order to compensate him for incurring expenditure on its reclamation, he shall apply to the Collector for such exemption, giving a description of the land to be reclaimed, the difficulties attending its reclamation and the amount proposed to be expended on reclamation operations. The Collector shall, after making such inquiries as may be necessary, direct that such land shall not be liable to the payment of land-revenue for a period of six years from the date it is so brought under cultivation.

THE MANNER IN WHICH ASSESSMENT SHALL BE ANNOUNCED

32. Order of assessment for each estate. The Revenue Officer shall, on receipt of the orders of the Board of Revenue on his assessment proposals, draw up an order determining the assessment proper on each estate.

33. Announcement of assessment. (1) For the purpose of announcing the assessment imposed on each estate, a notice shall be issued, summoning:--

- (i) The headmen;
- (ii) Members of the Union Committee, Town Committee or the Union Council concerned; and

- (iii) Other persons interested;
To attend at place and on a date specified, before the Revenue Officer, Who shall announce the assessment as also the harvest from which the new demand shall take effect.

- (2) A memorandum showing:--
 - (i) The further assessment of the estate;

 - (ii) The harvest from which the new demand should take effect; and

 - (iii) Any additional particulars deemed necessary, shall be distributed to the headmen and Members, summoned under clauses (i) and (ii) of sub-rule (1).