

The Pondicherry Reduction
Suspension and Remission of Assessment
Orders, 1975.

GOVERNMENT OF PONDICHERRY**REVENUE DEPARTMENT****No. 2297/70/C.****Pondicherry, the 29th October 1975.****NOTIFICATION**

S. O. No. 44-In exercise of the powers conferred by sub-section (2) of section 9 of the Pondicherry Settlement Act, 1970 (No. 28 of 1970) read with rule 6 of the Pondicherry Settlement Rules, 1970, the Lieutenant-Governor, Pondicherry, hereby makes the following orders namely :-

CHAPTER-I***Short title, extent and commencement.***

1. (1) These orders may be called the Pondicherry Reduction Suspension and Remission of Assessment Orders, 1975.

(2) They shall extend to the whole of the Union territory of Pondicherry.

(3) They shall come into force in each of the regions from the dates on which the settlement rates fixed as per the provisions of the Pondicherry Settlement Act, 1970 (No. 28 of 1970) are respectively brought into force.

Definitions.

2. In these orders, unless the context otherwise requires,-

(a) " Act " means the Pondicherry Settlement Act, 1970 (No. 28 of 1970);

(b) Deputy Collector (Revenue) includes the Sub-Collector / Assistant Collector where such officer exists;

(c) " Mamul waste " means lands which are not cultivated regularly in a normal year and which, it may be presumed would have been kept uncultivated even if the season and water-supply had been normal;

(d) Revenue Officer means the Deputy Tahsildar incharge of a Sub-Taluk or the Tahsildar incharge of a Taluk as the case may be.

(e) " rules " means the Pondicherry Settlement Rules, 1970;

(f) " Tahsildar " means the Tahsildar incharge of a Taluk and includes the Deputy Tahsildar incharge of a Sub-Taluk.

GENERAL REMISSION

Notice of intention to ask for remission.

3. (1) A ryot who desires to be granted remission shall apply in writing to the Revenue Inspector/Tahsildar/Deputy Collector (Revenue) before a date to be notified by the Collector in respect of harvest time so as to allow inspection of crops by Revenue officials. If the ryot fails to apply within the due time it is open to the competent authority to refuse remission in cases in which crop has been cut or grazed by cattle before inspection. Every endeavour shall be made to complete the field inspection promptly.

(2) In special cases the Deputy Collector (Revenue) may, at his discretion, dispense with the submission of written applications and he may also, for sufficient grounds, condone delays in submitting such applications. The absence of application shall not ordinarily be treated as a disqualification where inspection of crops has established the existence of the conditions required to make the land eligible for remission.

(3) The Deputy Collector, after collecting all the applications (whether received by the Revenue Inspector or by the Tahsildar or by himself) from an affected area, send a report to the Collector, stating the total extent of damaged area, value of crops damaged, value of loss in produce and the financial implications involved in granting a partial/full remission, with his recommendations.

(4) The Collector, on receipt of the report from the Deputy Collector (Revenue) may order the Deputy Collector (Revenue) to proceed further in issuing notifications instructions etc. regarding the remission granted areawise.

Remission to be granted only for entire fields.

4. (1) Remission shall be granted only when an entire survey field or recognised subdivision thereof is left waste (other than mamul waste) or when the crop in its entire area has totally failed, and not for portions of fields, but in cases in which a portion of a survey field is left waste (other than mamul waste) and the crop on the remaining portion is lost the assessment on the whole field will be remitted.

(2) When in a registered survey field, there is a portion covered by field or drainage channel or even a small kalam (threshing floor) such channels and kalams serve bona fide agricultural purposes, and the fact that the area covered by them has not been cultivated should not, therefore, be reckoned as an argument against the grant of remission. If the yield or loss of the crop in the rest of the field warrants remission, the remission must apply to the whole of the field, including the area covered by the channels, etc. Or if the cultivable area in such a field is eligible for remission with reference to the actual yield or loss of the crop on that area, the entire field, including the uncultivable portions, will be eligible for remission on the same scale.

(3) But if a registered survey field contains an uncultivated area, which serves no useful agricultural purpose as, for example, a high level ground, which is just left waste year after year, without any attempt being made to reclaim it and bring it under cultivation, it must be measured

and the proportionate assessment charged for it. If, on the other hand, such uncultivated area is trivial in extent it may be ignored and remission granted as indicated in clause (2) of this order.

Constructive total loss.

5. Remission shall be granted only when the field is left waste other than mamul waste or the crop is totally lost. It shall be left to the discretion of the Collector to determine whether in any particular case the loss over the field as a whole may reasonably be rated as total.

Remission when dry crops are cultivated on wet lands

6, Where, owing to deficiency of water, dry crops are cultivated on wet land which must otherwise have remained wate, only dry assessment shall, subject to the provisos stated in rule 6, be charged. By "dry assessment" is meant, the dry rate corresponding to the particular class and sort which the land bears as wet. This dry assessment will be levied on entire survey fields or recognised subdivisions thereof irrespective of the extent cultivated. If one portion of a survey field or subdivision is cultivated with dry crops and another with wet, the concession contemplated in this order will apply if the wet crop is totally lost.

Partial remission where a dry crop is grown on wet land.

7. (1) As provided in rule 6(i) (ii), when a dry crop is grown on single-crop wet land, but water becomes available in the irrigation source during any portion of the year, when it can be used for growing a wet crop, the usual wet assessment shall be levied. Where, however, no supply is received or the supply is received at a time when it cannot be used or in quantity insufficient for raising a wet crop, only the dry assessment shall be charges if the crop is not irrigated. If the dry crop is irrigated with Government water the Collector may, at his discretion, charge any law for the time being in force, on the extent actually irrigated in addition to the dry assessment on the entire field, provided that in the latter case the combined charge does not exceed the single wet assessment on the entire field.

(2). In the case of a wet filed cultivated at the same time with more than one irrigated dry crop liable to different rates of wter cess if any prescribed under any law for the time being in force, the rate of water-ces prescribed for the crop which covers the largest extent shall be applied to the total extent irrigated.

Remission on compounded and other registered double crop wet lands.

8.(1) The concession cotemplated in orders 6 and 7 will also apply to compounded and other registered double-crop wet land; but it must be distinctly understood that double-crop wet lands may be charged dry assessment only if all the crops grown are dry and the water received in the irrigation source is not sufficient to raise a wet crop and is not used to irrigate any of the crops grown. If one or more crops are irrigated, the appropriate water-cess if any prescribed in any law for the time being in force shall be chargeable for each crop on the extent actually irrigated in addition to the dry assessment on the entire field:

Provided that the combined charge does not exceed the following maxima , namely:-

- (i) Compounded double-crop lands. The compounded double crop rate.
- (ii) Other registered double-crop wet lands,-
 - (a) When one crop is irrigated- Single wet assessment.
 - (b) When two crops are irrigated - The consolidated double-crop we assessment.

(2) In the case of wet field cultivated at the same time with more than one irrigated dry crop liable to different rates of water-cess if any prescribed under any law for the time being in force the rate of water-cess prescribed for the crop which covers the largest extent shall be applied to the total extent irrigated in the field.

(3) If the water received in the irrigation source is sufficient to raise a wet crop, wet rate shall be charged as follows whether the dry crops grown are irrigated or not :-

(1) Compounded double crop wet lands - The compounded double crop rate.

(2) Other registered single crop wet lands. -

(a) When water is sufficient to raise one wet crop - Single wet assess

(b) When water is sufficient to raise two wet crops - The consolidated double crop wet assessment.

Seed-beds not to be excluded.

9. In deciding claims for remissions, seed-beds should not be excluded from the benefit of the concession.

Mamul waste.

10. No remission will be given in respect of mamul waste.

Deputy Collector (Revenue) may suspend collection of assessment temporarily.

11. Deputy Collectors (Revenue) may suspend temporarily the collection of assessment which are practically certain to be remitted under this chapter by an order in writing detailing the reasons upon which it is based and submitting forthwith copies of such order to the Collector.

CHAPTER III

SPECIAL REMISSION

A. Widespread calamities

Revenue Officers to take the initiative and submit proposals for suspension or remission.

12. In seasons of exceptional drought or famine, or of distress caused by floods, etc., the revenue officers should take the initiative and make arrangements, as soon as the unfavourable character of the season has declared itself, for a thorough inspection of the crops and the submission, if necessary, of proposals for, suspension or remission of assessment, on the lines indicated in orders 13 to 17, for the consideration and orders of the Government.

Circumstances to be considered in deciding whether any relief is necessary and whether it should take the shape of suspension or remission.

13. In submitting proposals for the grant of relief and as to the form it should take, the Collector should be guided by the considerations laid down in these orders.

Suspension of revenue.

14. Any suspension of the collection of assessment must relate to a definite period which should not ordinarily extend beyond the current fasli. The suspension can be sanctioned only by the Government. Any order granting a suspension of revenue should be made public before the date of collection arrives. Therefore as soon as an order, directing the postponement of the collection of a kist has been made, it shall be promptly published for the information of the ryots of the villages concerned by beat of drum and other means, besides publication in the Official Gazette.

In all cases in which postponements of kists extend beyond the financial year in which the kists are due, the Collector should furnish to the Government, in the Revenue and the Finance Departments information as to the financial effect of such postponements on the revised estimate for the financial year in which the kists are due as well as the budget estimate for the financial year to which the kists are postponed.

Remission of Revenue.

15. (1) When the crop on wet lands is totally lost remission may be granted under the provisions for ordinary remissions contained in Chapter II. When the crop on wet lands is partially lost, remission may, if sanctioned by Government, be granted with reference to the average loss in the whole area in which such remission is granted.

(2) The Collector may, when framing proposals for granting remission, include wet mamul waste in the area for which relief is proposed, provided that the land could not in any case have been cultivated owing to want of water and provided that his reasons for thinking that the holders of such land require special relief are at the same time fully explained.

(3) Where it is impossible to determine a uniform rate for any given area, as in cases where the loss though considerable, is confined to limited areas, such as the ayacut of a small tank, the Collector may recommend for special sanction the grant in lieu of an all-round percentage remission, of remission on those portions of recognised fields on which the crop has been totally lost, provided that the fields in respect of which remission is applied for have been properly inspected and the loss thereon duly verified.

(4) For loss of crop on dry lands including those lying in the water spread of Government irrigation sources and assessed at special rates, remission may be granted if sanctioned by Government in accordance with the scale given in the next clause, but it must be given at uniform rates calculated not with reference to individual losses, but with reference to the average loss in the whole area to which the relief is granted.

(5) (i) Subject to the provisions contained in orders 6 and 7, no relief will be granted in respect of areas in which the average yield is one-half of the ordinary yield or more and when it is less, remission will ordinarily be granted within the following scale at the discretion of the Government:

A. Dry lands.

(a) For crops which have yielded an outturn of 25 % or less than 25 % of the normal outturn
.. Full remission.

(b) For crops which have yielded an outturn of over 25 % and below 50 % of the normal outturn
.. Half remission.

B. Wet lands.

(a) Wet lands where there was not even a single harvest and where the outturn was 25 %

or less than 25 % of the normal outturn

.. Full remission.

(b) Wet lands with an outturn of over 25 % and below 50 % of the normal outturn

.. Half remission.

(ii) In estimating the average outturn of an affected area in respect of dry lands, the crop on all protected lands, i.e., lands irrigated by wells, etc., all lands occupied by permanent topes (date, palmyra, etc.), as well as dry mamul waste lands shall be excluded, but the crop on other fields which may have yielded fairly as well as land which has been left uncultivated owing to failure of rain shall be included.

Relief on land left waste.

(6) For occupied waste other than mamul waste within the area, the same rate of relief shall be given as for land on which the crop has failed.

Lands cultivated without permission

16. Any concession allowed to occupied lands may be allowed to lands cultivated without permission, provided that the Deputy Collector (Revenue) is satisfied that the cultivation is otherwise unobjectionable.

Refunds

17. In all cases, where remission is granted, amounts already paid may be refunded according to the rules in force for the time being.

Amounts due to local bodies.

18. Suspension and remission of land revenue will not ordinarily carry with them suspension and remission of amounts due to local bodies and the Collector shall consider the same when recommending what proportion of the land revenue shall be suspended or remitted. But when an instalment of the land revenue of any village is entirely suspended or remitted, the demand on account of any amount should be temporarily suspended and realised with the next instalment or land revenue that is actually collected, in order to save the individual revenue payers from being harassed by petty demands in time of distress.

Method of collecting suspended revenue.

19. Before the collection of suspended revenue is carried out, some time shall be allowed to ryots to recover from the effects of the bad season which has necessitated the suspension. The revenue suspended under order 14 shall therefore not be collected until one fair harvest subsequent to the failure has been reaped. The Collector shall, about two months prior to the commencement of the collection season of the year following that in which revenue was suspended, submit for the consideration and order of the Government a report as to how the early crops of that year have fared and whether the whole of the suspended revenue and, if not, what portion thereof, can be collected with the current kists. Similar reports as to portion of the suspended revenue to be collected with subsequent kists shall be submitted in succeeding years until the whole of the suspended revenue is either realised or written off.

Circumstances justifying remission of suspended kists

20. Revenue which has been under suspension for three years shall ordinarily, and as a matter of course, be remitted. Further, the amount of revenue under suspension at any given time shall not, as a rule, exceed the revenue demand of an ordinary year. When the amount suspended exceeds this limit, remission of the excess may ordinarily be recommended to the Government. These

concessions are not applicable, as a matter of course, to unirrigated tracts of fertile soil where on account of the uncertainty of rainfall or other causes the revenue is pitched so low that in a really bumper year the people could, without hardship, afford to pay every much more than the revenue of a single year.

Example:-Revenue falling due in fasli 1382 is to be considered to have been under suspension for three years for the purpose of this order, if it is not collected in faslis 1382, 1383 or 1384.

B. Local calamities.

Orders in regard to the relief to be granted.

21. The provisions contained in orders 12 to 20 in regard to the relief to be granted on occasions of widespread calamity will also apply generally to the relief of distress caused by local calamities, subject to the following modifications:-

(i). Such relief, instead of being given on the same scale throughout the area affected, shall, as a rule, be based on a field-to-field inspection directed to the determination of the actual damage suffered by each individual:

(ii). The degree of relief to be granted will, instead of being regulated by the rates prescribed in order 15 (4), be determined by Government with reference to the circumstances of each particular case:

(iii). In deciding whether relief is necessary or not, regard should be had not merely to the field affected but to the entire property or holding of the landlord or ryot to whom the field belongs and by whom relief is applied for: