

ORISSA ACT III OF 1947
THE MADRAS LOCAL BOARDS (ORISSA
AMENDMENT) ACT, 1947

[Received the assent of the Governor on the 14th March
 1947, first published in the Orissa Gazette on the
 21st March 1947]

AN ACT TO AMEND THE MADRAS LOCAL BOARDS ACT, 1920

WHEREAS it is expedient to amend the Madras Local Boards Act 1920, for the purpose hereinafter appearing: Madras A
IV of 1920.

It is hereby enacted as follows:—

Short title
and com-
mencement.

1. (1) This Act may be called the Madras Local Boards (Orissa Amendment) Act, 1947.

(2) It shall be deemed to have come into force on the first day of July 1946. *

Substitution
of new
section for
section 78,
Madras
Act XIV of
1920.

2. For section 78 of the Madras Local Boards Act, 1920 (hereinafter referred to as the said Act), the following section shall be substituted, namely:— Madras Act
XIV of 1920.

“78. (1) The land cess shall be levied on the annual rent value of all occupied lands on whatever tenure held and shall consist of a tax of two annas in the rupee of the annual rent value of all such lands in the district.

(2) With the previous sanction of the Provincial Government a district board may, by a resolution, impose a further tax of six pies in the rupee of the annual rent value of all occupied lands on whatever tenure held, in addition to the tax levied under sub-section (1):

Provided that the tax levied by a district board shall not be reduced without the previous sanction of the Provincial Government.”

TRANSITORY PROVISIONS

Rate of land
cess for the
year 1946-47.

3. Notwithstanding anything contained in the said Act as amended by this Act and any provisions in, or any determination made under section 78 of the Madras Local Boards Act, 1920, the rate of land cess on the annual rent value of all occupied lands which shall be deemed to have been determined for the year commencing on the first day of July 1946, shall be two annas in the rupee of such annual rent value. Madras Act
XIV of 1920.

Special
provision for
the recovery
of land cess
for the year
1946-47 in
respect of
all occupied
lands.

4. The land cess on the annual rent value of all occupied lands on whatever tenure held for the year commencing on the first day of July 1946 under the provisions of the said Act as read with this Act, shall be payable as follows:—

(a) subject to the provisions of clause (b), so much of the land cess or instalment thereof as would have been payable by any person for any such property on any date during the said year if this Act had not been passed, shall be deemed to be payable by that person on that date ;

* Applied to the Agency area by notification No. 1633-L. S-G., dated the 27th March 1947 (Vide *Orissa Gazette*, dated the 28th March 1947, Part III, page 90).

- (b) such additional amount of land cess as is payable for the said year for the same property, by reason of any increase in the rate of land cess applicable thereto under the provisions of the said Act as read with this Act over the corresponding rate that would have been in force for the said year, if this Act had not been passed, shall be payable on or before the 30th June 1948, by the person who is liable to pay land cess for that property on that date.

Power of
Provincial
Government
to remove
difficulty.

5. If any difficulty arises as to the recovery of land cess in respect of the year commencing on the first day of July 1946, the Provincial Government may, as occasion may require, by order do anything which appears to it to be necessary for the purpose of removing the difficulty.