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GOVERNMENT OF KARNATAKA

No.RD.221. LGB. 77.

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated 18th-11-1977.

C I R C U L A R.

Sub:- Levy of cesses on conversion
fine - clarification re.

Ref:-1) Government letter No.RD.185 LGP 70
dated 19.7.71.

2) Government letter No.RD.357 LGP.72
dated 12.9.73.
...

Attention is invited to the aforesaid Government letters in which it was clarified that levy of cesses is not made under the provisions of the Mysore (now Karnataka) Land Revenue Act, but cesses are levied under the provisions of the special enactments which authorise the Government to levy and collect such cesses as local cess, health cess and education cess at a specified rate in a rupee on the item of 'Land Revenue'.

Under Sub-section (15) of Section 2 of the (Karnataka Village Panchayats and Local Boards Act, 'Land Revenue' is defined to mean all sums and payments received or claimable by or on behalf of the Government from any person on account of Land held by or vested in him as fixed at a survey settlement current in the area in which the land is situated. Thus, the land revenue is the amount payable on account of the land as fixed at a survey settlement. It cannot, therefore, be suggested that a conversion fine could be treated as land revenue for purposes of levying such cesses under these special enactments. A levy of such cess on a conversion fine would, therefore, be without the authority of law. In view of this position, Government directed that levy of cesses on the conversion fine may be discontinued.

In spite of the above instructions proposals are being sent to Government seeking permission or orders for refund of cesses collected illegally which is causing unnecessary delay in disposing of such cases. Such references to Government are unnecessary and time-consuming.

In the circumstances, it is hereby clarified that the responsibility of refunding the cesses wrongly collected lies on the authority who collected it from the party or parties. As such, the Deputy Commissioner of the Districts who are sanctioning authority may themselves take appropriate steps to refund the amount of cesses collected wrongly. It is only in cases where specific sanction of Government is required under any rules, proposals may be submitted to Government for refund of cesses.

Necessary action may however be taken as per the instructions already conveyed in the aforesaid Government letters.

M. Mallaiah 18/11/1977
(M. Mallaiah)
Under Secretary to Government,
Revenue Department.

To

The Divisional Commissioners of Divisions
The Deputy Commissioners of Districts
The Special Deputy Commissioners of Districts
All Assistant Commissioners/All Tahsildars.
Copy to:

Weekly Gazette
State Representative, Karnataka Appellate Tribunal,
Bengalore.

The Standing Guard File.