



Part III – Act of the West Bengal Legislature.  
**GOVERNMENT OF WEST BENGAL**  
**LAW DEPARTMENT**  
**Legislative**  
**NOTIFICATION**

No. 2198-L—31<sup>st</sup> December, 2003. The following Act of the West Bengal Legislature, having been assented to by the Governor is hereby published for general information :--

**West Bengal Act XV of 2003**

**The Kolkata Land Revenue Act, 2003**  
**&**  
**The Kolkata Land Revenue (Amendment) Act, 2003.**

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the Kolkata Gazette, Extraordinary of the 6<sup>th</sup> August, 2003.]

*An Act to provide for securing the land –revenue within the jurisdiction of the Municipal Corporations of Kolkata and Howrah and other municipal areas under the Kolkata Metropolitan Development Authority as may be extended from time to time and in relation to matters connected therewith or incidental thereto.*

WHEREAS it is expedient that the land-revenue accruing due to the State of West Bengal within the jurisdiction of Municipal Corporations of Kolkata and Howrah and other municipal areas under the Kolkata metropolitan Development Authority, as may be extended from time to time, be ascertained and collected in a summary manner;

It is hereby enacted in the Fifty-fourth Year of the Republic of India, by the Legislature of West Bengal, as follows :-

CHAPTER 1

**Preliminary**

1. (1) This Act may be called the Kolkata Land – revenue Act, 2003.

(2) It extends to the areas included within the limits of Kolkata Municipal Corporation, Howrah Municipal Corporation and municipal areas within the meaning of the West Bengal Municipal Act, 1993, which are falling within the jurisdiction of Kolkata Metropolitan Development Authority as may be extended from time to time.

(3) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

2. In this Act, unless there is anything repugnant in the subject or context, -

(a) “certificate’ means a certificate signed under the Bengal Public Demands Recovery Act, 1913;

\*\* (aa) “ Chief Revenue Officer” means the Director of Land Records & Survey and Joint Land Reforms Commissioner, West Bengal.”

- (b) “Collector” means Collector of Stamp Revenue, Kolkata or Collector of the districts of North 24 Parganas, South 24 Parganas, Nadia, Hooghly, Howrah and any other officer appointed by the State Government to discharge all or any of the functions of a Collector under this Act;
- (c) “commercial purpose” means use of any plot of land or a part thereof for carrying out any trading, commercial or industrial activity;
- (d) “Commissioner” means the Commissioner of the Presidency Division and Burdhaman Division.
- (e) “high-rise building” means any multi-storied building above five floors;
- (f) “land” means any land used or purported to be used for residential, commercial or industrial purpose or for any other purpose whatsoever;
- (g) “plot of land” means land or lands held by a *raiyat* and treated as a unit for assessment of revenue;
- (h) “prescribed” means prescribed by rules made by the State Government under this Act;
- (i) “*raiyat*” means a person who holds land for commercial, residential or industrial purpose or for whatever purpose but does not include a lessee of Government land.

*Explanation* – For the purpose of this clause, “person” includes an individual, a firm a company, an institution or an association or body of individuals, whether incorporated or not;

- (j) “revenue” means whatever is lawfully payable in money by a *raiyat* under the provisions of this Act in respect of any plot of land or part thereof held by him for a revenue year or a part thereof;
- (k) “Revenue Officer” means any officer whom the State Government may appointment by name or by virtue of his office to discharge any of the functions of a Revenue Officer in any area within the local limits of the Municipal Corporation of Kolkata and Howrah and other municipalities under the jurisdiction of Kolkata Metropolitan Development Authority;
- (l) “Revenue year” means the Bengali year commencing on the first day of *Baisakh*;
- (m) “Statement Government” means the Government of the State of West Bengal;
- (n) “vacant land” means land, not being land mainly used for the purpose of agriculture, within the local limits of Kolkata and Howrah Municipal Corporations and other municipalities under the jurisdiction of Kolkata Metropolitan Development Authority.

**3.** The provisions of this Act shall have effect notwithstanding anything inconsistent therewith in any other law for the time being in force or in any judgment, decree or order of any court, tribunal or other authority or in any instrument having effect by virtue of any law other than this Act or in any control, custom or usage to the contrary.

## CHAPTER II

### Provisions as to Land-revenue

4. (1) A *raiyat* shall be liable to pay revenue for his plot of land.  
(2) Revenue shall be a first charge on the plot of land held by the *raiyat*.
5. (1) Notwithstanding anything to the contrary contained in any judgment, decree, or order of any court or tribunal, or in any other law for the time being in force, a *raiyat* shall, with effect from such date as the State Government may, by notification in the Official Gazette, specify, pay revenue for his land in the following rate, where such land is used –
- (a) for the purpose of setting up any mill, factory, workshop or for other commercial purposes-rupees two hundred per 0.01 acre;
  - (b) for homestead or residential purpose-rupees forty five per 0.01 acre;
  - (c) for purpose of setting up any high-rise building meant to be used as residential or commercial establishment-rupees two hundred per 0.01 acre;
  - (d) for the purpose of setting up an institution of non-commercial nature-rupees forty five per 0.01 acre;
  - (e) for the purpose of setting up an institution of commercial nature-rupees two hundred per 0.01 acre;
  - (f) as parks, gardens or water-body on commercial basis-rupees two hundred per 0.01 acre;
  - (g) as vacant land on commercial basis –rupees two hundred per 0.01 acre; and
  - (h) as vacant land on non-commercial basis- rupees forty per 0.01 acre;

Provided that in municipal areas outside the jurisdiction of the Municipal Corporations of Kolkata and Howrah, and Bidhannagar Municipality, the rate of revenue, payable by a *raiyat* for use of land in connection with any commercial purpose referred to in clauses (a), (c), (e), (f) and (g) shall be rupees one hundred and seventy-five per 0.01 acre and for non-commercial and residential purposes referred to in clauses (b), (d) and (h) the rate of revenue payable shall be rupees thirty-five per 0.01 acre.

Provided further that land-revenue at the above rate or at the existing rate, whichever is higher, shall be payable.

*Explanation I*—For land other than land as defined in clauses (f) and (n) of section 2 of this Act, land-revenue shall be paid in terms of clause (a) of section 23 of the West Bengal Land Reforms Act, 1955. If due to change in use of such land creates land as defined under this Act, land-revenue shall be charged under the provisions of this Act.

*Explanation II*— For the purpose of securing land-revenue, any area constituted by the State Government as a notified area under section 378 of the West Bengal Municipal Act, 1993, or any area in a newly-developing locality which has been specified by the State Government by notification in the Official Gazette, as a municipal area, shall be treated as a Municipality.

(2) The rate of revenue, determined under sub-section (1), shall be increased at the rate of ten *Per centum* after every five years.

6. Notwithstanding anything contained elsewhere in this Act, the following lands shall be exempted from the payment of revenue under this Act –

(a) Land owned by Central Government, **State Government and Local bodies**; and

\*\* (aa) Land held by any educational institution as the State Government may, by notification, specify.

(b) Land used as public roads, burial ground, places of worship and burning ghat.

7. (1) Notwithstanding anything contained in this Chapter, the Revenue Officer shall assess **or reassess** the revenue, -

(a) in case of a land situated within the local limits of the Kolkata Municipal Corporation or the Howrah Municipal Corporation, on the basis of holding register of such corporation **or on the basis of return filed and self-assessment made by the raiyat under section 7A** till the record-of-rights in respect of the interests of a raiyat are prepared and finally published under the provisions of the West Bengal Estates Acquisition Act, 1953, or the West Bengal Land Reforms Act, 1955, as the case may be;

(b) in case of a land situated within the local limits of Bidhannagar Municipality, on the basis of municipal holding register or records of Urban Development Department, as are convenient **or on the basis of return filed and self-assessment made by the raiyat under sec. 7A** till the record-of-register in respect of the interests of a raiyat are prepared and finally published under provisions of the West Bengal Estates Acquisition Act, 1953 or the West Bengal Land Reforms Act, 1955, as the case may be;

(c) in case of a land situated within the local limits of municipalities other than the Municipality referred to under clause (b), on the basis of the record-of –rights in respect of the interests of a *raiyat* prepared and finally published under the provisions of the West Bengal Estates Acquisition Act, 1953 or the West Bengal Land Reforms Act, 1955, as the case may be.

(2) (a) The demand of revenue shall be fixed ward-wise on the bases of assessment **or reassessment** made by the Revenue Officer under sub-section (1) and notice shall be issued to the raiyat concerned to pay revenue with arrears, if any, within such date, and in such manner, as may be prescribed.

\*\* (b) Provided that where the revenue paid by a raiyat on the basis of self-assessment under sec. 7A in more than the demand of revenue fixed by the Revenue Officer under this sub-section, the Revenue Officer shall repay or adjust the excess amount so paid, in the subsequent revenue year, in such manner as may be prescribed.

(3) The collection of revenue shall be made in the manner as may be prescribed.

\*\* 7A (1) Every raiyat who holds a plot of land situated within the local limits of the Kolkata Municipal Corporation or the Howrah Municipal Corporation or the Bidhannagar Municipality and is liable to pay revenue shall, within such time as the State Government may, by notification, specify, furnish to the Revenue Officer concerned

or return in respect of his plot of land containing such particulars, within such time and such manner, as may be prescribed.

- (2) Wherever, as a result of any transfer effected by inheritance, sale, purchase, gift, exchange, surrender, settlement or by any other manner whatsoever, or as a result of partition, there is any change in the aggregate area of plot held by a raiyat to which this Act extends, such raiyat shall furnish to the Revenue Officer concerned a return in respect of his plot of land containing such particular, within such time and in such manner, as may be prescribed.
  - (3) Every raiyat shall, at the time of filing return under sub-section (1) of sub-section (2), as the case may be, pay revenue for his plot of land on the basis of self-assessment in such manner as may be prescribed.
- 8.(1)** Any person aggrieved by the assessment **or reassessment** made by the Revenue Officer under sub-section (1) of the Sec. 7 as regards his plot of land or part thereof or any order made by him regarding fixation and alternation of revenue may, within thirty days from the date of such assessment **or reassessment** or order, as the case may be, prefer appeal before the collector.

Provided that the Collector may transfer any appeal filed before him for disposal to any officer, subordinate to him but senior in rank and position to the officer against whose order the appeal has been preferred. Every such appeal shall be dealt with from the stage at which it was so transferred and shall be disposed of in accordance with the manner as may be prescribed.

- (2) Any person aggrieved by the order passed by the Collector in an appeal may, within three months from the date of passing of such order, prefer an appeal before the West Bengal Land Reforms and Tenancy Tribunal established under clause (a) of sub-section(1) of section 4 of the West Bengal Land Reforms and Tenancy Tribunal Act, 1997.
- 9.** No suit or other legal proceedings shall be instituted in any civil court in respect of the determination and collection of any revenue or the omission to determine and collect any revenue under this Chapter.
- 10. (1)** A *raiyat* shall pay revenue in such installments, in such manner, and at such times, as may be prescribed.
- (2) Payment of revenue shall be made at such place, and in such manner, as may be prescribed.
  - (3) Any installment of revenue or part thereof which is not duly paid within the prescribed time shall be deemed to be an arrear.
- 11.** Every *raiyat* shall, on making payment of revenue, be entitled to obtain forthwith a receipt in writing in the prescribed form for the amount paid by him, signed by the person authorized to make collection of revenue.
- 12. (1)** Every *raiyat* who makes payment of revenue within the prescribed period shall be entitled to a rebate of five *per centum* of the amount of revenue paid.
- (2) An arrear of revenue shall bear simple interest at the rate of six and quarter *per*

*centum per annum* from the due date up to the date of payment.

13. All arrears of revenue shall be deemed to be public demand payable to the Collector and shall, subject to such rules as may be made in this behalf, be recoverable under the Bengal Public Demands Recovery Act, 1913.

### CHAPTER III

#### Management of Government *Khasmahal* land and any other Government land

14. (1) All *Khasmahal* land, other Government lands, and interest therein belonging to the State Government shall, unless the State Government otherwise directs by any general or special order and subject to such rules as may be made by the State Government in this behalf, **be managed by the District Land & Land Reforms Officer in whose jurisdiction such land is situated.**

Provided that the State Government may entrust the management of such lands belonging to it in any area to such authority as may be prescribed and such authority shall, thereupon, manage the lands subject to the control of the State Government and in accordance with such rules as may be made in this behalf.

- \*\* (1A) Settlement of any *khasmahal* land or any other Government land for any period, may be made with any person or institution on such terms and conditions including periodical payments, with or without any premium being charged therefore, in such manner as may be prescribed.

*Explanation :-* For the purpose of this sub-section, "Person" includes an individual, a firm, a company, an institution, or an association or body of individuals, whether incorporated or not.

- (2) The State Government may, while making rules under section 21, provide for establishment of any Government company or any co-operative society or any institution or authority or agency in the public interest for utilization of any land.

### CHAPTER IV

#### Miscellaneous

15. The State Government may, by notification in the *Official Gazette*, delegate any of its powers to be exercised, to any authority subordinate to it subject to such reservations as may be specified in the notification.
- \*\* 15 A The Chief Revenue Officer shall be in charge for assessment, reassessment and collection of revenue as well as for monitoring the work related therewith and may, from time to time issue necessary instruction, not inconsistent with the provisions of this Act and the rules made there under, for the purpose of assessment, reassessment and collection of revenue under this Act.
16. Notwithstanding anything contained elsewhere in this Act or in any other law for the time being in force, the Revenue Officer, having jurisdiction in the area in which any land is situated, shall be necessary party to all suits of civil nature relating to any such land or portion thereof in which one of the parties to the suit is a member of any Scheduled Tribe and the other party is not a member of any Scheduled Tribe.

- 17.** A Revenue Officer or any officer authorized by him, subject to any rules made under this Act, may at any time enter upon any land or in any building situated upon such land with such officers or persons as he considers necessary, and make a survey or take measurement thereof or do any other acts which he considers to be necessary for fixation of land-revenue.
- 18.** Subject to the provisions of this Act and the rules made thereunder, any officer in dealing with proceedings under this Act shall exercise the powers of a civil court under the Code of Civil Procedure, 1908, for the purpose of -
- a) summoning and enforcing attendance of any person and examining him on oath as a witness,
  - b) requiring the discovery and production of any document or record,
  - c) receiving evidence on affidavits,
  - d) requisitioning any public record or copy thereof from any court or office,
  - e) issuing commission for the examination or witnesses or document,
  - f) enforcing or executing orders including an order for restoration of possession as if such orders were decrees of a civil court,
  - g) remanding any case or proceedings to the officer from whose decree the appeal is preferred.

And such officer shall record the substance of the evidence , if any, taken by him.

- 19.** Record-of-rights in the original jurisdiction of Kolkata as provided in Schedule I to the Kolkata Municipal Corporation Act, 1980, shall be prepared in terms of section 51 of the West Bengal Land Reforms Act, 1955 and the rules made thereunder.
- 20.** (1) No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done in pursuance of this Act or the rules made thereunder.
- (2) No suit or other legal proceeding shall lie against State Government for any damage caused or likely to be caused for any injury suffered or likely to be suffered by virtue of any provisions of this Act or by anything in good faith done or intended to be done in pursuance of this Act or the rules made thereunder.
- 21.** (1) The State Government may, after previous publication, make rules for carrying out the purposes of this Act.
- (2) The State Government may, after previous publication, make rules for carrying out the purposes of this Act.
- 22.** (1) The Calcutta Land-revenue Act, 1850, shall stand repealed with effect from such date as the State Government may, by notification in the *Official Gazette*, appoint.
- (2) Notwithstanding such repeal, anything done or any action taken under the Calcutta Land-revenue Act, 1850, shall be deemed to have been validly done or taken under the provision of this Act.