

The 16th January, 1953.

No. DC. XXIII/1/52/335 (a) – In pursuance of paragraph 11 of the Sixth Schedule to the Constitution of India the following Regulation made by the United Khasi-Jaintia Hills District Council is published for general information :-

REGULATION No. 1 OF 1953

**The United Khasi-Jaintia Hills District (Revenue Assessment)
Regulation, 1953**

WHEREAS it is expedient to provide for the levy and collection of certain taxes and tolls:

AND WHEREAS under sub-paragraph (4) of paragraph 8 of the Sixth Schedule to the Constitution of India (hereinafter referred to as “The Constitution”) the District Council for an autonomous District is empowered to make regulations for the levy and collection of taxes on lands and buildings, tolls on persons, taxes on professions, trades, callings and employments, taxes on animals, vehicles and boats, taxes on entry of goods into a market for sale therein and tolls on passengers and goods carried in ferries and taxes for the maintenance of schools, dispensaries or roads:

AND WHEREAS the District Council is not in session and the Executive Committee is satisfied that an emergency has arisen which renders it necessary for the Committee to take immediate action:

NOW THEREFORE, in exercise of the said powers and also those conferred on it under clause (a) of rule 30 of the Assam Autonomous Districts (Constitution of District Councils) Rules, 1951 and of all other powers enabling it in that behalf, the Executive Committee of the District Council of the United Khasi-Jaintia Hills District is pleased to make the following regulation:-

1. (1) This Regulation may be called the United Khasi-Jaintia Hills District (Revenue Assessment) Regulation, 1953.

(2) It extends to the whole of the United Khasi-Jaintia Hills District.

(3) It shall come into force at once.

2. Definitions – In this Regulation, unless the contrary appears from the context:-

(1) “District” means the United Khasi-Jaintia Hills Autonomous District.

(2) “District Council” means the District Council of the United Khasi-Jaintia Hills Autonomous District constituted under the provision of the Sixth Schedule to the Constitution of India in accordance with the Assam Autonomous Districts (Constitution of District Councils) Rules, 1951, as amended.

(3) “District Fund” means the District Fund of the United Khasi-Jaintia Hills Autonomous District constituted under paragraph 7 of the Sixth Schedule to the Constitution of India.

(4) “Executive Committee” means the Executive Committee of the District Council, United Khasi-Jaintia Hills Autonomous District.

*(New Section 2 inserted vide Second Amendment Regulation, 1960 and old Sections 2, 3 & 4 were renumbered as Sections 3, 4 & 5 *ibid.*)*

3. In this Regulation, "Law" means any Act, Ordinance, Regulation rule or order relating to any matters specified in sub-paragraphs (2) and (3) of paragraph 8 of the Sixth Schedule to the Constitution, passed or made before the commencement of this regulation by any Legislature, authority or person having power to make such law, Ordinance, regulation, rule or order.

4. All the taxes and tolls which the District is competent to levy under sub-paragraphs (2) and (3) of paragraph 8 of the Sixth Schedule to the Constitution and which have hitherto been levied by the Government of Assam by or under the provisions of any law or laws for the time being in force shall, be levied in accordance with the same rates as are or have been for the time being levied by the Government of Assam and shall be collected by the Deputy Commissioner and other Agencies of the Government of Assam. The taxes and tolls so collected shall be credited to the District Fund of the United Khasi-Jaintia Hills Autonomous District constituted under sub-paragraph (1) of paragraph 7 of the said Sixth Schedule;

Provided that the proportionate expenditure incurred by the Government of Assam on such levy and collection shall be borne by the District Council, the basis for calculating the proportionate expenditure being laid down by the Governor of Assam in consultation with the District Council in the event of any dispute arising as to the said basis for calculating the proportionate expenditure the decision of the Governor of Assam shall be final.

Provided further that the District Council may on the recommendation of the Executive Committee exempt the levy

(Second Proviso to Section 4 inserted vide Second Amendment Regulation, 1960)

and collection of any such taxes or tolls in the whole district or in respect of any area or areas within the district for such period as it may consider necessary, and may likewise withdraw such exemption.

5. Notwithstanding anything contained in section 3, the Executive Committee of the District Council may, by notification in the Assam Gazette, direct that the taxes and tolls levied and collected under the provision of section 3 may be so levied and collected by such officer or officers of the District Council as may be authorised in this behalf in writing by the Chief Executive Member of the Council, with effect from such date and in respect of such areas as may be specified in the notification, and thereupon the Government agencies shall cease to levy and collect such taxes and tolls in such areas:

Provided that different dates may be fixed in respect of different areas within the district.

J. RYNJAH

Chief Executive Member, District Council,
United Khasi-Jaintia Hills Shillong.

(Section 5 inserted vide Amendment Regulation, 1953)