

assessing authority in support of a return filed for any year and such authority shall proceed to assess such dealer,-

(a) on the basis of the return filed where he is satisfied that the return filed is correct and complete, or

(b) to the best of its judgment, where the return filed appears to be incorrect or incomplete, after giving the employer an opportunity of showing cause against such assessment in writing." ;

(2) Notwithstanding anything contained in this section as it existed prior to commencement of the Karnataka Taxation Laws (Amendment) Act, 2009, the Government may notify, subject to such conditions as may be specified, that assessment of any specified class of employers for any year shall be deemed to have been made on the basis of the return submitted under sub-section (1) without requiring the presence of the employer or production of accounts and other documents by the employer." ;]²

1. Inserted by Act 18 of 1994 w.e.f. 1.4.1994.

2. Substituted by Act 7 of 2009 w.e.f. 1.4.2009.

¹[(3) If an employer has failed to get himself registered or being registered, has failed to file any return or a person has failed to get himself enrolled under section 5, the assessing authority shall, after giving the employer or the person as the case may be a reasonable opportunity of making representation and after holding such enquiry as it deems fit, or otherwise, pass an order assessing the amount of tax due to the best of its judgement.]¹

1. Substituted by Act 18 of 1994 w.e.f. 1.4.1994.

¹[(3A) When making an assessment under sub-section (3) the assessing authority may also direct the employer or the person, as the case may be to pay in addition to the tax assessed a penalty equal to the amount of tax assessed under sub-section (3).]¹

1. Inserted by Act 18 of 1994 w.e.f. 1.4.1994.

(4) The amount of tax so assessed ¹[or the amount of penalty so levied]¹ shall be paid within fifteen days of receipt of the notice of demand from the assessing authority.

1. Inserted by Act 18 of 1994 w.e.f. 1.4.1994.

(5) If within one month from the service of a notice of demand under sub-section (4) the ¹[employer or person]¹ satisfies the assessing authority that he was prevented by sufficient cause from getting himself registered or, from filing the return under section 6 ²[or from getting himself enrolled under section 5]², as the case may be, the assessing authority shall cancel the assessment made under sub-section (3) and proceed to make a fresh assessment in accordance with the provisions of this section as the circumstances of the case may warrant.

1. Substituted by Act 18 of 1994 w.e.f. 1.4.1994.
2. Inserted by Act 18 of 1994 w.e.f. 1.4.1994.

¹[7A. xxx]¹²

1. Inserted by Act 26 of 2004 w.e.f. 1.8.2004
2. Omitted by Act 18 of 2012 w.e.f. 1.4.2012

8. Rectification of mistakes.- (1) With a view to rectify any mistake apparent from the record, any authority under this Act, may, at any time within a period of four years from the date of an order passed by it, amend such order :

Provided that an amendment which has the effect of enhancing an assessment or otherwise increasing the liability of the employer or person, as the case may be, shall not be made unless the authority concerned has given notice to the employer or the person of its intention to do so and has given the employer or the person an opportunity of making representation.

(2) An order passed under sub-section (1), shall be deemed to be an order passed under the same provision of law under which the original order, the mistake in which was rectified had been passed.

9. Assessment of escaped tax.- (1) If for any reason any tax payable under this Act has escaped assessment or has been assessed at a rate lower than the rate at which it is assessable the assessing authority may at any time within four years from the end of the year to which the tax relates, proceed to assess or reassess the tax, as the case may be, to the best of its judgement after issuing a notice to the employer or the person concerned and after making such enquiry as it considers necessary:

Provided that the tax shall be charged at the rate at which it would have been charged if such tax had not escaped assessment or, as the case may be, had not been assessed at a rate lower than the rate at which it was assessable.

(2) In making an assessment under sub-section (1), the assessing authority, if it is satisfied that the escape from assessment was due to wilful non-disclosure of information or attempt at evading the tax by the employer or the person direct such employer or the person to pay, in addition to the tax assessed under sub-section (1), a penalty not exceeding one and half times the tax so assessed :

Provided that no penalty under this sub-section shall be imposed unless the employer or the person affected has had a reasonable opportunity of showing cause against such imposition.

10. Payment of Tax ¹[and filing of return]¹ by enrolled persons ²[and deduction of tax in the case of certain enrolled persons]².- ³[(1)Every enrolled person shall pay the tax payable by him under this Act and file his return before the assessing authority, in such manner and such form as may be prescribed.]³

⁴[Provided that a person liable to be enrolled shall be deemed to have enrolled for the purpose of payment of tax under this Act, notwithstanding that he has failed to do so.]⁴

⁵[Provided further that the specified class of enrolled persons as may be notified by the Commissioner shall pay the tax payable, by electronic remittance through internet and also submit the return in the prescribed form, electronically through internet, in the manner specified in the said notification.]⁵

1. Inserted by Act 5 of 2007 w.e.f. 1.4.2007.
2. Inserted by Act 5 of 2006 w.e.f. 1.4.2006.
3. Substituted by Act 5 of 2007 w.e.f. 1.4.2007.
4. Inserted by Act 11 of 2005 w.e.f. 1.4.2005.
5. Inserted by Act 5 of 2010 w.e.f. 1.4.2010.

(2) The amount of tax due from enrolled persons for each year as specified in their enrolment certificates shall be paid, -

¹[(a) in respect of a person who stands Before 30th April enrolled before the commencement of that year. of a year;

(b) in respect of a person who is enrolled Within one month from after the commencement of a year. the date of enrolment.]¹

1. Substituted by Act 13 of 1986 w.e.f. 2.5.1986.

¹[(3) Notwithstanding anything contained in sub-sections (1) and (2),

(a) the tax payable under this Act by any agent or any other person by whatever name called earning income by way of commission or other remuneration as specified in item 4 of the Schedule, shall be deducted by the insurance company or bank or other financial institution before such commission or other remuneration is paid to him, and such insurance company or bank or other financial institution shall, irrespective of whether such deduction has been made or not when the commission or other remuneration is paid to such person shall be liable to pay tax on behalf of all such persons;

(b) where any salary or wage earner as specified in item 1 of the Schedule is working for any person registered or enrolled under this Act not as his employee but as a part of man power service by whatever name called being provided to him by any other person, the tax payable under this Act by such salary or wage earner shall be deducted by the person registered or enrolled under this Act before any amount is paid to such person providing service to him, and such person shall, irrespective of whether such deduction has been made or not when the amount is paid to such service provider shall be liable to pay tax on behalf of all such salary or wage earners;

(c) where any person registered or enrolled under this Act has taken on rent or hire or on similar terms any transport vehicle (other than auto rickshaws) for more than a month in a year, the tax payable by the owner of such transport vehicle shall be deducted by such person registered or enrolled under this Act before any amount is paid as rent or by whatever name called to the owner, and such person shall, irrespective of whether such deduction has been made or not when the rent or other amount is paid to such owner shall be liable to pay tax on behalf of all such owners ;

(d) the tax payable under this Act by any licensed race horse owner, trainer, jockey or book maker as specified in item 11 of the Schedule shall be deducted by the turf club or race club which has given him the licence before any amount is paid to such person for whatever reason, and such turf or race club shall, irrespective of whether such deduction has been made or not when any amount is paid to such person shall be liable to pay tax on behalf of all such persons; and

(e) the tax payable by any medical practitioner as specified in item 6 of the Schedule, shall be deducted by the person owning or running the nursing home, hospital, pathological testing laboratory or the X-ray clinic in which such medical practitioner carries on his profession other than as a salaried person, before any amount is paid to such medical practitioner, and such person shall, irrespective of whether such deduction has been made or not when any amount is paid to such medical practitioner shall be liable to pay tax on behalf of all such medical practitioners.

Provided that no deduction shall be made for any year under this sub-section from any enrolled person or person liable to be enrolled who produces copy of the return filed by him for that year.

(4) (a) The deduction under clause (a) of sub-section (3) shall be made in the month in which the commission or other remuneration payable for any year exceeds thirty six thousand rupees.

(b) The deduction under clause (b) of sub-section (3) shall be made every month in which the amount payable to a person exceeds three thousand rupees.

(c) The deduction under clauses (c) to (e) of sub-section (3) shall be made in the month in which any amount is paid for the first time in that year to the said persons.

(5) The person making deduction under sub-section (3) shall send every month to the jurisdictional assessing authority a statement in the prescribed form containing particulars of tax deducted during the preceding month and pay full amount of the tax so deducted by it within twenty days after the close of the preceding month in which such deduction was made and the amount so payable shall for the purposes of Section 13 be deemed to be an amount due under this Act.

¹[Provided that the specified class of persons as may be notified by the

Commissioner shall submit the statement in the prescribed form, electronically through internet and also pay the amount of tax deducted on the basis of the statement, by electronic remittance through internet, in the manner specified in the said notification.]¹

1. Inserted by Act 5 of 2010 w.e.f. 1.4.2010.

(6) If default is committed in the payment of tax deducted beyond ten days after the period specified under sub-section (5), such person shall be liable to pay interest at 2% of the amount of tax due for each month or part thereof for a period for which the tax remains unpaid.

(7) The person making deduction under sub-section (3), shall furnish to the enrolled person or person liable to be enrolled from whom such deduction is made, a certificate obtained from the jurisdictional assessing authority containing such particulars as may be prescribed.

(8) Payment by way of deduction in accordance with sub-section (5), shall be without prejudice to any mode of recovery of tax due under this Act from the enrolled person or person liable to be enrolled and the burden of proving that the tax payable by him has already been deducted and remitted under sub-section (5) shall be on such person.]¹

1. Sub-sections (3) to (8) substituted by Act 5 of 2007 w.e.f. 1.4.2007.

11. Consequences of failure to deduct or to pay tax.- (1) If an employer (not being an officer of Government) does not deduct the tax at the time of payment of salary or wage or after deducting fails to pay the tax as required by or under this Act, he shall without prejudice to any other consequences and liabilities which he may incur, be deemed to be an assessee in default in respect of the tax.

(2) Without prejudice to the provisions of sub-section (1) if an employer referred to in sub-section (1) does not deduct the tax at the time of payment of the salary or wage, or after deducting fails to pay the tax as required by or under this Act, he shall be liable to pay simple interest at 1[one and aquarter per cent]¹ of the amount of the tax due for each month or part thereof for the period for which the tax remains unpaid.

1. Substituted by Act 11 of 2005 w.e.f. 1.4.2005

(3) If an enrolled person ¹[or a person liable to be enrolled]¹ fails to pay the tax as required by or under this Act, he shall be liable to pay simple interest at the rate and in the manner laid down in sub-section (2).

1. Inserted by Act 11 of 2005 w.e.f. 1.4.2005

¹[(4) Notwithstanding anything contained in sub-sections (2) and (3),-

(i) the balance of interest payable upto 31st March 1987 in respect of tax paid belatedly shall not be collected;

(ii) any interest that has become payable in respect of tax due as on 31st March 1987 shall not be collected provided such tax is paid in full on or before 30th June, 1989.]¹

1. Inserted by Act 15 of 1989 w.e.f. 1.4.1989.

12. Penalty for non-payment of tax.- If an enrolled person or a registered employer fails, without reasonable cause, to make payment of any amount of tax within the required time or date as specified in the notice of demand the assessing authority may, after giving him a reasonable opportunity of making representation, impose upon him a penalty not exceeding fifty per cent of the amount of tax due. This penalty shall be in addition to the interest payable under sub-section (2) or (3) of section 11.

¹[13. Recovery of tax and other amounts and period of limitation for recovery of tax: (1) Any tax due or assessed, or any other amount due under this Act from an employer or any other person may, without prejudice to any other mode of collection, be recovered,-

(a) as if it were an arrears of land revenue; or

(b) by attachment and sale or by sale without attachment of any property of such employer or any other person by the prescribed authority or the prescribed officer in the prescribed manner, and any prescribed certificate issued towards such sale shall be deemed to be a decree of a Civil Court and shall be executed in the same manner as a decree of such Court; or

(c) on application to any Magistrate, by such Magistrate as if it were a fine imposed by him.

(2) Notwithstanding anything contained in any law for the time being in force, no proceedings for the recovery of any amount under this Act shall be initiated after the expiry of five years from the end of the relevant year or from the date of the relevant assessment:

Provided that when an appeal or application for revision has been filed, the period of limitation shall run from the date on which the amount due is finally determined.

(3) The period of limitation specified under sub-section (2) shall not apply to any case in which, during the course of recovery proceedings initiated under any clause of sub-section (1) or under section 20, any other fresh proceedings are initiated or the employer has deducted any amount by way of tax or purporting to be by way of tax.]¹

1. Substituted by Act 5 of 2006 w.e.f. 1.4.2006.

14. Authorities for implementation of the Act.- (1) For carrying out the purposes of this Act, the State Government may appoint,-

(i) an officer to be the Commissioner of Profession Tax for the whole of the State of Karnataka;

(ii) one or more officers to be the ¹[Additional Commissioners]¹ of Profession Tax as the State Government may think necessary;

1. Substituted by Act 5 of 1993 w.e.f. 9.11.1992.

(iii) such number of ¹[Joint Commissioners]¹ of Profession Tax, ²[Deputy Commissioners of Profession Tax]² ¹[Assistant Commissioners of Profession Tax]¹ ¹[Profession Tax Officers,]¹ and other ³[officers, Deputy Commissioners of Professions Tax and]³ persons (with such designations) as the State Government may think necessary.

1. Substituted by Act 5 of 1993 w.e.f. 9.11.1992.

2. Inserted by Act 29 of 1985 w.e.f. 1.8.1985 and substituted by Act 5 of 1993 w.e.f. 9.11.1992

3. Substituted by Act 26 of 2004 w.e.f. 1.8.2004.

(2) (i) All officers and persons employed in the execution of this Act shall be subject to the general supervision and control of the State Government and the Commissioner.

(ii) The ¹[Joint Commissioners]¹ shall perform their functions and exercise their powers conferred on them by or under this Act in such areas as the State Government may direct;

1. Substituted by Act 5 of 1993 w.e.f. 9.11.1992.

(iii) The ¹[Profession Tax]¹ ²[Officers, the Assistant Commissioners of Profession Tax and Deputy]² ¹[Commissioners of Profession tax]¹ all perform such functions and exercise such powers and within such areas as the Commissioner may direct.

1. Substituted by Act 5 of 1993 w.e.f. 9.11.1992.

2. Substituted by Act 26 of 2004 w.e.f. 1.8.2004.

(3) All officers appointed under this Act shall be subordinate to the Commissioner.

¹[14A. Instruction to subordinate authorities.- (1) The State Government and the Commissioner may, from time to time, issue such orders, instructions and directions to all officers and persons employed in the execution of this Act as they may deem fit for the administration of this Act, and all such officers and persons shall observe and follow such orders, instructions and directions of the State Government and the Commissioner.

Provided that no such orders, instructions or directions shall be issued so as to interfere with the discretion of any Appellate Authority in the exercise of its appellate functions.

(2) Without prejudice to the generality of the foregoing power, the Commissioner may, on his own motion, or on an application by a person who has obtained a certificate of enrolment or an employer who has obtained a certificate of registration under this Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue, clarify the rate of tax payable under this Act and all officers and persons employed in the execution of this Act shall observe and follow such clarification:

Provided that no such application shall be entertained unless it is accompanied by proof of payment of such fee, paid in such manner, as may be prescribed.

(3) Any officer and person employed in the execution of this Act, shall observe and follow such administrative instructions as may be issued to him for his guidance by the Joint Commissioner within whose jurisdiction he performs his functions.]¹

1. Inserted by Act 5of 1996 w.e.f. 1.4.1996.

15. Appointment of collecting agents.- (1) For carrying out the purposes of this Act, the State Government may, at its discretion, appoint any Government Department or officer, or a municipal corporation, municipality or taluk board (hereinafter called 'collecting agent') as its agent responsible for collection of the tax under this Act from such persons or class of persons as may be prescribed; and thereupon, it shall be the duty of such collecting agent, to carry out in such manner as may be prescribed, such functions under this Act as may be prescribed and to render full and complete account of the tax levied and collected to the Commissioner in such manner and at such time as that officer may require.

(2) Any officer authorised by the collecting agent in this behalf shall have for the purposes of levy and collection of the tax all the powers of the assessing authority and such other powers as may be prescribed.

(3) A municipal corporation, municipal council or taluk board appointed as agent to carry out the purposes of this Act under sub-section (1) shall be paid such collection charges as may be prescribed by the State Government after consultation with the local authority concerned.

(4) It shall be lawful for the Commissioner or an officer duly authorised by him, to have access to and to require production and examination of books, registers, accounts or documents maintained or required to be maintained by the collecting agent for the purposes of this Act and the collecting agent shall, whenever called upon to do so produce such books, registers, accounts or documents for inspection by the Commissioner or by the authorised officer.

16. Appeals.- (1) Any employer, not being an officer of Government or any person aggrieved by an order of an assessing authority may appeal to the ¹[Joint Commissioner]¹ of the area concerned:

1. Substituted by Act 5 of 1993 w.e.f. 9.11.1992.

Provided that no appeal shall lie against an order passed under sub-section (3) of section 7.

(2) The appeal shall be preferred within sixty days of receipt of the demand notice or the order against which the appeal is intended:

Provided that the appellate authority may for sufficient cause shown admit an appeal preferred after the period of sixty days aforesaid.

(3) No appeal shall be entertained unless the amount of tax or penalty, or interest not disputed in the appeal has been paid in full.

(4) The appeal shall be in the prescribed form and shall be verified in the prescribed manner.

(5) In disposing of an appeal, the appellate authority may, after giving the appellant a reasonable opportunity of being heard,-

(a) in the case of an order of assessment or penalty,-

(i) confirm, reduce, enhance or annul the assessment or penalty or both;

(ii) set aside the assessment and direct the assessing authority to make a fresh assessment after such further enquiry as may be directed; or

(iii) pass such other orders as it may think fit;

(b) in the case of any other order, confirm, cancel or vary such order.

(6) Every order passed on appeal under this section shall subject to the provisions of sections ¹[8, 17, 18 and 18A]¹, be final.

1. Substituted by Act 1 of 1985 w.e.f. 9.1.1985.

17. Appeal to the Appellate Tribunal.- (1) Any employer or any person objecting to an order passed by the ¹[Joint Commissioner]¹ under section 16 may appeal to the Tribunal within sixty days from the date on which the order was communicated to him.

1. Substituted by Act 5 of 1993 w.e.f. 9.11.1992.

(2) The provisions of the Karnataka Appellate Tribunal Act, 1976 (Karnataka Act 10 of 1976) shall be applicable to all appeals preferred to the Tribunal under sub-section (1).

18. Revision by Commissioner ¹[Additional Commissioner, Joint Commissioner and Deputy Commissioner]¹.-²

(1) The Deputy Commissioner may, on his own motion call for and examine the record of any proceeding under this Act, and if he considers that any order passed therein by any officer who is not above the rank of Profession Tax Officer is erroneous in so far as it is prejudicial to the interests of revenue, he may, if necessary, stay the operation of such order for such period as he

deems fit and after giving the assessee an opportunity of being heard and after making or causing to be made such inquiry as he deems necessary, pass such order thereon as the circumstances of the case justify, including an order enhancing or modifying the assessment or cancelling the assessment or directing a fresh assessment.

1. Inserted by Act 11 of 1993 w.e.f. 1.4.1993.

2. Sub-sections (1) to (6) substituted by Act 11 of 1993 w.e.f. 1.4.1993.

(2) The Joint Commissioner may, on his own motion call for and examine the record of any proceeding under this Act, and if he considers that any order passed therein by any assessing authority subordinate to him is erroneous in so far as it is prejudicial to the interest of revenue he may, if necessary, stay the operation of such order for such period as he deems fit and after giving the assessee an opportunity of being heard and after making or causing to be made such inquiry as he deems necessary, pass such order thereon as the circumstances of the case justify, including an order enhancing or modifying the assessment or cancelling the assessment or directing a fresh assessment.

(3) The Additional Commissioner may on his own motion call for and examine the record of any proceeding under this Act, and if he considers that any order passed therein by any officer who is not above the rank of a Joint Commissioner is erroneous in so far as it is prejudicial to the interests of revenue, he may, if necessary, stay the operation of such order for such period as he deems fit and after giving the assessee an opportunity of being heard and after making or causing to be made such inquiry as he deems necessary, pass such order thereon as the circumstances of the case justify, including an order enhancing or modifying the assessment or cancelling the assessment or directing a fresh assessment.

(4) The Commissioner may on his own motion call for and examine the record of any proceeding under this Act and if he considers that any order passed therein by any officer subordinate to him is erroneous in so far as it is prejudicial to the interests of revenue, he may, if necessary, stay the operation of such order for such period as he deems fit and after giving the assessee an opportunity of being heard and after making or causing to be made such inquiry as he deems necessary pass such orders thereon as the circumstances of the case justify including an order enhancing or modifying the assessment or cancelling the assessment or directing a fresh assessment.

(5) The power under sub-sections (1), (2), (3) and (4) shall be exercisable only within a period of four years from the date of the order sought to be revised was passed.

Explanation.- In computing the period of limitation for the purpose of this sub-section, any period during which any proceeding under this section is stayed by an order or injunction of any court shall be excluded.

(6) Any order passed,-

(i) by the Commissioner under sub-section (4) shall subject to sections 8 and 18-A, be final;

(ii) by the Additional Commissioner under sub-section (3) shall, subject to section 8, sub-section (4) of this section and section 18-A, be final;

(iii) by the Joint Commissioner under sub-section (2) shall, subject to section 8, section 17, sub-sections (3) and (4) of this section and section 18-A, be final; and

(iv) by the Deputy Commissioner under sub-section (1) shall, subject to section 8, section 17, sub-sections (3) and (4) of this section and section 18-A, be final.²

¹[(7)]¹ Any employer, not being an officer of Government or any person objecting to an order passed under ²[sub-sections (3) and (4)]² may appeal to the High Court within sixty days from the date on which the order was communicated to him:

1. Renumbered by Act 11 of 1993 w.e.f. 1.4.1993.

2. Substituted by Act 11 of 1993 w.e.f. 1.4.1993

Provided that the High Court may admit an appeal preferred after the period of sixty days aforesaid, if it is satisfied that the assessee had sufficient cause for not preferring the appeal within time.

¹[(8)]¹ The appeal shall be in the prescribed form, shall be varified in the prescribed manner and shall be accompanied by a fee of one hundred rupees.

1. Renumbered by Act 11 of 1993 w.e.f. 1.4.1993.

¹[(9)]¹ The High Court shall, after giving both parties to the appeal a reasonable opportunity of being heard pass such order thereon as it thinks fit.

1. Renumbered by Act 11 of 1993 w.e.f. 1.4.1993.

¹[18A. Revision by High Court in certain cases.- (1) Within ²[one hundred and eighty days]² from the date on which an order under section 17 of the Act was communicated to him, the appellatant or the respondent may prefer a petition to the High Court against the order on the ground that the Appellate Tribunal has either failed to decide or decided erroneously any question of law:

Provided that the High Court may admit the petition preferred after the period of ²[one hundred and eighty days]² aforesaid, if it is satisfied that the petitioner has sufficient cause for not preferring the petition within that period..

(2) The petition shall be in the prescribed form and shall, when it is preferred by any person other than the State Government, be accompanied by a fee of fifty rupees.

(3) If the High Court, on pursuing the petition, considers that there is no sufficient ground for interfering, it may dismiss the petition summarily;

Provided that no petition shall be dismissed unless the petitioner has had a reasonable opportunity of being heard in support thereof.

(4) (a) If the High Court does not dismiss the petition summarily, it shall, after giving both the parties to the petition a reasonable opportunity of being heard, determine the question or questions of law raised and either reverse, affirm or amend the order against which the petition was preferred or remit the matter to the Appellate Tribunal with the opinion of the High Court on the question or questions of law raised or pass such other order in relation to the matter as the High Court thinks fit.

(b) Where the High Court remits the matter to the Appellate Tribunal under clause (a) with its opinion on the questions of law raised, the latter shall amend the order passed by it, in conformity with such opinion.

(5) Before passing an order under sub-section (4), the High Court may, if it considers necessary so to do, remit the petition to the Appellate Tribunal and direct it to return the petition with its finding on any specific question or issue.

(6) Notwithstanding that a petition has been preferred under sub-section (1), the tax shall be paid in accordance with the assessment made in the case:

Provided that if as a result of the petition, any change becomes necessary in such assessment, the High Court may authorise the assessing authority to amend the assessment and the assessing authority shall amend the assessment accordingly and thereupon the amount paid in excess by the assessee shall be refunded to him without interest or the additional amount of tax due from him shall be collected in accordance with the provisions of the Act, as the case may be.

(7) (a) The High Court may, on the application of either party to the petition, review any order passed by it under sub-section (4) on the basis of facts which were not before it when it passed the order.

(b) The application for review shall be preferred within ninety days from the date of communication of the order sought to be reviewed and shall be in such form and such manner as may be prescribed, and shall, where it is preferred by any person other than the State Government shall be accompanied by a fee of fifty rupees.

(8) With a view to rectifying any mistake apparent from the record, the High Court may, at any time within five years from the date of the order passed by it, amend such order:

Provided that no order under this sub-section shall be made without giving the parties affected a reasonable opportunity of being heard.

(9) In respect of every petition preferred under this section, the costs shall lie in the discretion of the High Court.]¹

1. Inserted by Act 1 of 1985 w.e.f. 9.1.1985.

2. Substituted by Act 18 of 2012 w.e.f. 1.4.2012

19. Accounts.- (1) If the assessing authority is satisfied that the books of account and other documents maintained by an employer in the normal course of his business are not adequate for verification of the returns filed by the employer under this Act, it shall be lawful for it to direct the employer to maintain the books of account or other documents in such manner as it may in writing direct and thereupon the employer shall within the time specified therein maintain such books of account or other documents accordingly.

¹[(1A) The books of account and other documents maintained by an employer under sub-section (1), shall be preserved for a period of five years from the close of the year to which they relate.]¹

1. Inserted by Act 5 of 1992 w.e.f. 1.4.1992.

(2) Where an employer wilfully fails to maintain the books of accounts or other documents as directed under sub-section (1) ¹[or to preserve the books of account and other documents as specified under sub-section (1A)]¹, the assessing authority may, after giving him an opportunity to make representation, impose a penalty not exceeding rupees five for each day of delay.

1. Inserted by Act 5 of 1992 w.e.f. 1.4.1992.

20. Special mode of recovery.- (1) Notwithstanding anything in any law or contract to the contrary, the assessing authority may, at any time or from time to time, by notice in writing, a copy of which shall be forwarded to the assessee at his last address known to the assessing authority require,-

(a) any person from whom any amount or money is due, or may become due to such assessee on whom a notice of demand has been served under this Act, or

(b) any person who holds or may subsequently hold money for or on account of such assessee, to pay the assessing authority either forthwith upon the money becoming due or being held or at or within the time specified in the notice (but not before the money becomes due or is held as aforesaid) so much of money as is sufficient to pay the amount due by the assessee in respect of the arrears of tax, penalty or interest under this Act, or the whole of the money when it is equal to or less than that amount.

Explanation.- For the purpose of this section the amount of money due to an assessee from, or money held for or on account of an assessee by, any person shall be calculated after deducting therefrom such claims (if any) lawfully subsisting or as may have fallen due for payment by such assessee to such person.

(2) The assessing authority may at any time or from time to time amend or revoke any such notice or extend the time for making any payment in pursuance of the notice.

(3) Any person making any payment in compliance with a notice under this section shall be deemed to have made the payment under the authority of the assessee, and the receipt of the assessing authority shall constitute a good and sufficient discharge of the liability of such person to the extent of the amount referred to in the receipt.

(4) Any person discharging any liability to the assessee after receipt of the notice referred to in this section, shall be personally liable to the assessing authority to the extent of the liability discharged or the extent of the liability of the assessee for tax, penalty or interest, whichever is less.

(5) Where a person to whom a notice under this section is sent proves to the satisfaction of the assessing authority that the sum demanded or any part thereof is not due to the assessee or that he does not hold any money for or on account of the assessee, then, nothing contained in this section shall be deemed to require such person to pay any such sum or part thereof, to the assessing authority.

(6) Any amount of money which a person is required to pay the assessing authority or for which he is personally liable to the assessing authority under this section, shall, if it remains unpaid, be recoverable as an arrear of land revenue.

21. Production and inspection of accounts and documents and search of premises.- Any authority ¹[or any officer authorised by the Commissioner either generally or specifically]¹ under this Act may inspect and search any premises, where any profession, trade, calling or employment liable to taxation under this Act is carried on or is suspected to be carried on and may require production and examination of books, registers, accounts or documents relating thereto and may seize such books, registers, accounts or documents as may be necessary:

Provided that, if the said authority removes from the said premises any book, register, account or document, it shall give to the person in charge of the place, a receipt describing the book, register, account or document so removed by it and retain the same only for so long as may be necessary for the purposes of examination thereof or for a prosecution.

1. Inserted by Act 7 of 2009 w.e.f. 1.4.2009.

22. Refunds.- Any person who has paid any tax or penalty or interest or fee in excess of the amount due under this Act may apply to the assessing authority for a refund or adjustment of such amount towards future tax and the amount paid in excess shall be refunded or adjusted accordingly.

23. Offences and penalties.- Any person or employer who, without sufficient cause, fails to comply with any of the provisions of this Act, or the rules framed thereunder shall, on conviction, be punished with fine which may extend to five

thousand rupees and when the offence is a continuing one, with fine which may extend to fifty rupees per day of such continuance.

24. Offences by companies.- (1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed was in charge of and was responsible for the company for the conduct of the business of the company as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he has exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.- For the purposes of this section,-

(a) 'company' means any body corporate and includes a firm or other association of individuals; and

(b) 'director' in relation to a firm, means a partner in the firm.

25. Power to transfer proceedings.- The Commissioner may, by order in writing transfer any proceedings or class of proceedings under any provision of this Act from any officer to any other officer not lower in status than the former.

Explanation.- In this section, the word "proceedings" in relation to any assessee whose name is specified in any order issued thereunder, means all proceedings under this Act in respect of any year, which may be pending on the date of such order or which may have been completed on or before such date, and includes also all proceedings under this Act which may be commenced after the date of such order in respect of any year in relation to such assessee.

26. Compounding of offences.- (1) Subject to such conditions as may be prescribed, the assessing authority ¹[or the officer authorised under section 21]¹ may, either before or after the institution of prosecution, permit any person charged with the offence to compound the offence on payment of such sum, not exceeding double the amount of tax to which the offence relates, as the assessing authority may determine.

1. Inserted by Act 7 of 2009 w.e.f. 1.4.2009.

(2) On payment of such sum, as may be determined by the assessing authority under sub-section (1), no further proceedings shall be taken against the person in respect of the same offence.

27. Powers to enforce attendance, etc.- All authorities under this Act shall, for the purposes of this Act, have the same powers as are vested in a court under the Code of Civil Procedure, 1908 while trying a suit in respect of enforcing the attendance of, and examining any person on oath or affirmation or for compelling the production of any document.

28. Bar of suits etc.- (1) No suit shall lie in any civil court to set aside or modify any assessment made or order passed under this Act.

(2) No suit, prosecution, or other legal proceedings shall lie against any authority under this Act or against any employer for anything done or intended to be done in good faith under this Act or the rules framed thereunder.

¹[28A. Appearance before any authority in proceedings.- Any person who is entitled to appear before any authority other than the High Court, in connection with any proceedings under this Act, may be represented before such authority,-

(a) by a legal practitioner; or

(b) by a Chartered Accountant; or

(c) by a Sales Tax Practitioner enrolled as such under the Karnataka Sales Tax Act 1957 (Karnataka Act 25 of 1957)]¹

1. Inserted by Act 1 of 1985 w.e.f. 9.1.1985.

29. Power to exempt.- ¹[(1)]¹ The State Government may, by notification, make an exemption or reduction in the rate of tax payable by any specified class of persons subject to such restrictions and conditions as may be specified in the notification.

1. Renumbered by Act 18 of 1994 w.e.f. 1.4.1994.

¹[(2) The State Government may, by notification, cancel or vary a notification issued under sub-section (1).

(3) Any notification issued under sub-section (1) shall be valid until it is cancelled under sub-section (2), notwithstanding that the tax payable in accordance with such notification in respect of any specified class of persons is modified by an amendment to this Act.]¹

1. Inserted by Act 18 of 1994 w.e.f. 1.4.1994.

30. Local authorities not to levy profession tax.- (1) Notwithstanding anything in any enactment governing the constitution or establishment of a local authority, no local authority shall, on or after the commencement of this Act levy any tax on profession, trades, callings or employments.

(2) The provisions in such enactment authorising the local authority to levy such tax shall stand repealed.

Explanation.- For purposes of this section, 'local authority' means a municipal corporation, a municipality or ¹[a village panchayat] established by or under any law for the time being in force in the State.

1. Substituted by Act 26 of 1982 w.e.f. 27.7.1982.

31. Cesses not to be levied in certain cases.- Notwithstanding anything in any law for the time being in force no cess shall be levied on tax on professions, trades, callings and employments under any such law and provisions in such law authorising such levy and collection shall, on and from the date of commencement of this Act, stand repealed.

32. Grants to local authorities for loss of revenue.- Out of the proceeds of the tax and penalties and interest and fees recovered under this Act, there shall be paid annually to such local authorities as were levying immediately before the commencement of this Act a tax on professions, trades, callings and employments such amounts on the basis of the highest collections made by them in any year during the period of three years immediately preceding the commencement of this Act, as may be determined by the State Government in this behalf.

33. Power to make rules.- (1) The State Government may, by notification in the official Gazette and after previous publication make rules to carry out the purposes of this Act:

Provided that, if the State Government is satisfied that circumstances exist which render it necessary to take immediate action, it may dispense with previous publication of any rules to be made under this Act.

(2) Without prejudice to the generality of the foregoing power, such rules may provide for the fees payable in respect of any applications to be made, the forms to be supplied, the certificates to be granted and appeals and applications for revision to be made under this Act.

(3) Every rule made under this Act shall be laid as soon as may be after it is made, before each house of the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions and if, before the expiry of the session in which it is so laid or the sessions immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rules should not be made, and notify such decision in the official Gazette, the rule shall from the date of publication of such notification have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done or omitted to be done under that rule.

34. Power to remove difficulties.- If any difficulty arises in giving effect to the provisions of this Act, the State Government, may by notification, make such provisions, not inconsistent with this Act, as appears to it to be necessary or expedient for removing the difficulty

¹[SCHEDULE

1. Schedule including the explanations substituted by Act 7 of 2003 w.e.f. 1.4.2003.

[See Section 3(2)]

Sl. No.	Class of persons	Rate of tax
1.	Salary or wage earners whose salary or wage or both, as the case may be, for a month is,- (a) ¹ [(X X X)] ¹ (b) ² [(X X X)] ² (c) ² [(X X X)] ² (d) not less than Rs.10,000 but less than Rs.15,000 (e) Rs.15,000 and above 1. Omitted by Act 6 of 2008 w.e.f. 1.8.2008. 2. Omitted by Act 7 of 2009 w.e.f.1.4.2009.	¹ [(X X X)] ¹ ² [(X X X)] ² ² [(X X X)] ² Rs.150 per month Rs.200 per month
¹ [2.	Legal practitioners including Solicitors and Notaries Public:- (a) in the Bangalore Urban Agglomeration where standing in the profession is- (i) less than 10 years (ii) 10 years or more but less than 20 years (iii) 20 years or more (b) in any other area in the State is- (i) less than 10 years (ii) 10 years or more but less than 20 years (iii) 20 years or more 1. Substituted Act by 11 of 2005 w.e.f. 1.4.2005	Nil Rs.1500 per annum Rs.2500 per annum Nil Rs.1000 per annum Rs.1500 per annum] ¹
3	Technical and Professional Consultants other than those mentioned elsewhere in the Schedule but including plumbing and Tax consultants:- (a) in the Bangalore Urban Agglomeration where standing in the profession is-	

Sl. No.	Class of persons	Rate of tax
	(i) less than 2 years (ii) 2 years or more but less than 5 years (iii) 5 years or more but less than 10 years (iv) 10 years or more	Nil Rs.1000 per annum Rs.1500 per annum Rs.2500 per annum
	(b) in any other area in the State is- (i) less than 2 years (ii) 2 years or more but less than 10 years (iii) 10 years or more	Nil Rs.1000 per annum Rs.1500 per annum
4	(i) Chief Agents, Principal Agents, Special Agents, Insurance Agents and Surveyors or Loss Assessors registered or licensed under the Insurance Act, 1938 (Central Act IV of 1938) whose annual income is not less than Rs.36,000. (ii) Pigmy Agents or UTI Agents whose annual income is not less than Rs.36,000. Explanation: For the purpose of this item income shall be deemed to be the	Rs.1500 per annum Rs. 1000 per annum
	commission or any other remuneration by whatever name called, earned by the person as such Chief Agent, Principal Agent, Special Agent, Insurance Agent, Survey or Loss Assessor or Pigmy Agents or UTI Agents.	
5	Chartered Accountants and Actuaries where the standing in the profession is,- (i) Less than 2 years (ii) Not less than 2 years but less than 5 years (iii) 5 years or more	Nil Rs.1000 per annum Rs.2500 per annum
6	Medical Practitioners, including Medical Consultants (other than practitioners of Ayurvedic, Homeopathic and Unani Systems of medicines), Dentists, Radiologists,	

Sl. No.	Class of persons	Rate of tax
	Pathologists and persons engaged in other similar professions or callings of a para-medical nature:- (a) in the Bangalore Urban Agglomeration where standing in the profession is- (i) Less than 2 years (ii) 2 years or more but less than 5 years (iii) 5 years or more (b) in any other area in the State- (i) Less than 2 years (ii) 2 years or more but less than 5 years (iii) 5 years or more but less than 10 years (iv) 10 years or more	Nil Rs.1000 per annum Rs.2500 per annum Nil Rs.1000 per annum Rs.1500 per annum Rs.2500 per annum
7	Engineers, RCC Consultants, Architects and Management Consultants- (a) in the Bangalore Urban Agglomeration where standing in the profession is- (i) Less than 2 years (ii) 2 years or more but less than 5 years (iii) 5 years or more (b) in any other area in the State- (i) Less than 2 years (ii) 2 years or more but less than 10 years (iii) 10 years or more	Nil Rs.1000 per annum Rs.2500 per annum Nil Rs.1000 per annum Rs.1500 per annum
8	Members of Stock-Exchanges recognized under the Security Contracts (Regulation) Act, 1956	Rs.2500 per annum
9	Estate agents or brokers, (i) in Bangalore Urban Agglomeration, (ii) in any other area in the State (a) Income tax payees (b) Other than (a) above	Rs.2500 per annum Rs.1500 per annum Rs.1000 per annum
10	Contractors executing works contract (as defined under the Karnataka Sales Tax Act, 1957 or the Karnataka Value Added Tax Act, 2003) where total consideration of all the contracts in a year is:-	

Sl. No.	Class of persons	Rate of tax
	(i) less than Rs.2 lakhs (ii) more than Rs. 2 lakhs but less than Rs.10 lakhs (iii) more than Rs.10 lakhs but less than Rs.25 lakhs (iv) more than Rs.25 lakhs	Nil Rs.1000 per annum Rs.1500 per annum Rs.2500 per annum
11	(i) Race horse owners and trainers licensed by the turf clubs. (ii) Jockeys licensed by the turf clubs / race clubs- (a) in case of Apprentice Jockeys (b) other than (a) above (iii) Bookmakers licensed by turf clubs	Rs.2500 per annum Rs.1000 per annum Rs.2500 per annum
12	Self-employed persons in the motion picture industries as follows: (a) Directors, Actors and Actresses (excluding Junior Artists), Playback Singers, recordists, editors (i) Income tax payees (ii) other than (I) above (b) Cameramen and still photographers	 Rs.2500 per annum Rs.1500 per annum Rs.900 per annum
13	Dealers registered or liable to be registered under the Karnataka Sales Tax Act, 1957 or the Karnataka Value Added Tax Act, 2003 whose total turnover in any year is- (a) Upto Rs.2 lakhs (b) not less than Rs.2 lakhs but less than Rs.10 lakhs (c) not less than Rs.10 lakhs but less than Rs.25 lakhs (d) Rs.25 lakhs or more	Nil Rs.1000 per annum Rs.1500 per annum Rs.2500 per annum
14	Occupiers of factories as defined under the Factories Act, 1948	Rs.1000 per annum
15	Employers of establishments defined under the Karnataka Shops and Commercial Establishments Act, 1961,-	Nil.

Sl. No.	Class of persons	Rate of tax
	(i) Where there are no employees (ii) Where not more than 5 employees are employed (iii) Where more than 5, but not more than 10 employees are employed (iv) Where more than 10 employees are employed	Nil Rs.1000 per annum Rs.1500 per annum Rs.2500 per annum
16	Owners of Oil Pumps and Service stations	Rs.2500 per annum
17	(i) Licensed wholesale dealers of liquors other than toddy and arrack (ii) Licensed imported foreign liquor vendors other than those specified in (I) above.	Rs.2500 per annum Rs.2500 per annum
18	(i) Owners of residential hotels or lodging houses having less than 20 rooms (ii) Owners of residential hotels or lodging houses having 20 rooms or more (i) Owners of cinema theatres but excluding touring talkies. (ii) Owners of touring talkies (iii) Owners of video parlours ¹ [Owners of transport vehicles(other than auto rickshaws) run on their own or through others under permits granted] ¹ under the Motor Vehicles Act, 1988.-	Rs.1500 per annum Rs.2500 per annum Rs.1500 per annum Rs.2500 per annum Rs.2500 per annum
19	(a) owning only one vehicle (b) owning more than one vehicle 1. Substituted by Act 5 of 2006 w.e.f. 1.4.2006	Rs.1500 per annum Rs.1000 per annum
20	Money lenders licensed under the Karnataka Money Lenders' Act, 1961 Individuals or institutions conducting chit funds	Rs.1000 per annum
21	Cooperative Societies registered under the Karnataka Cooperative Societies Act and engaged in any profession, trade or calling.- (i) State level societies	Rs.2500 per annum
22	(ii) Cooperative sugar factories, spinning mills and banks (iii) District level societies	Rs.2500 per annum

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Sl. No.	Class of persons	Rate of tax
23	(iv) Below district level but not below taluk level societies Banking companies as defined in the Banking Regulations Act, 1949 [Explanation.- For the purpose of this entry, 'banking companies' shall include any bank whose operations are governed by the provisions of the Banking Regulation Act, 1949 (Central Act 10 of 1949).] ¹ 1. Shall be deemed to have been inserted by Act 6 of 2008 w.e.f. 1.4.2003.	Rs. 2500 per annum Rs. 2500 per annum Rs. 1500 per annum Rs. 1000 per annum Rs. 2500 per annum
24	Companies registered under the Companies Act, 1956 and engaged in any profession, trade or calling. Each partner of a firm engaged in any profession, trade or calling.	
25	Agriculturists growing plantation crops as defined in the Karnataka Agricultural Income Tax Act, 1957 (Karnataka Act 22 of 1957) (a) in extents of land exceeding 15 acres and less than 50 acres	Rs.2500 per annum
26 27	(b) in extents of land exceeding 50 acres Photo laboratories, film processing laboratories and photo studios.- (I) in the Bangalore Urban Agglomeration or within the Municipal limits of District Headquarters/Town (ii) in any other area in the State	Rs.1000 per annum Rs.1500 per annum Rs.2500 per annum
28	(a) Nursing home and hospital other than those run by the State or Central Government. (b) Pathological testing laboratories and X-ray clinics.- (i) in the Bangalore Urban Agglomeration or within the Municipal limits of District Headquarters / town	Rs.1500 per annum Rs.500 per annum

Sl. No.	Class of persons	Rate of tax
29	(ii) in any other area in the State. Beauty parlours, dry cleaners and interior decorators-	Rs.2500 per annum
	(i) in the Bangalore Urban Agglomeration or within the Municipal limits of District Headquarters / town	Rs.2500 per annum
	(ii) in any other area in the State.	Rs.1000 per annum
30	Film distributors	Rs.1500 per annum
	(a) Travel agents not falling under sub-item (b) below.- (i) in the Bangalore Urban Agglomeration or within the Municipal limits of District Headquarters/Town	Rs.1000 per annum
31	(ii) in any other area in the State.	Rs.2500 per annum
32	(b) Air travel agents	Rs.1500 per annum
	Journalists	
	Advertising firms / agencies	
	Persons using photocopying machines for job works	
	Video cassette libraries	Rs.1000 per annum
	Educational Institutions and Tutorial	Rs.2500 per annum
	Colleges or Institutes (other than those	Rs.1000 per annum
33	owned by the State or Central Government	Rs.2500 per annum
34	or Institutions teaching Kannada or English	Rs.1000 per annum
35	shorthand or typewriting).	Rs.1000 per annum
36	Persons owning / running STD/ISD/FAX Booths other than those owned / run by	Rs.2500 per annum
37	Government or physically handicapped persons.-	
	(i) In the Bangalore Urban Agglomeration or within the Municipal limits of District Headquarters/Town (ii) In any other area in the State.	

Sl. No.	Class of persons	Rate of tax
38	Persons providing entertainment using Dish Antennae and Cable TV- (i) In the Bangalore Urban Agglomeration or within the Municipal limits of District Headquarters/Town (ii) In any other area in the State.	Rs.600 per annum Rs.300 per annum
39	Property Developers including Land Developers and Building / Flat Developers Persons owning / running, (a) Computer Institutes selling time, (b) Computer Training Institutes / Driving Institutes / Technical Training Institutes Persons owning Marriage Halls / Kalyana Mantaps.	Rs.1500 per annum Rs.1000 per annum Rs.2500 per annum
40	Owners of bars and restaurants within the limits of City Municipal Corporation.	Rs.2500 per annum
41	Licence Holders of distilleries, bottling units and vending of arrack (other than sub lessees)	Rs.1500 per annum
42	(a) Cinematograph film processors. (b) Owners of outdoor film shooting units	Rs.2500 per annum Rs.2500 per annum
43	Persons licensed or approved as contractors by the Railways, State or Central	Rs.2500 per annum
44	Government, Corporations, Local Authorities or any other person or agency, namely, Contractors constructing roads, dams, canals, bridges, culverts including civil or	Rs.2500 per annum
45	masonry work, railways sleeper contractors, forest contractors and electrical contractors;	Rs.2500 per annum
46	where the total consideration of all the contract in a year is.- (a) Upto Rs. 2 lakhs (b) Rs.2 lakhs and above but less than Rs.10 lakhs	

Sl. No.	Class of persons	Rate of tax
(c)	Rs. 10 lakhs and above but less than Rs.25 lakhs	
(d)	Rs. 25 lakhs and above	
	Transport contractors including forwarding and clearing agents	Nil
	Bankers who are financing the trade against hundies or other securities by way of short term advance on interest.	Rs. 1000 per annum
(a)	Authorised Assistant recognized by Stock Exchange	Rs. 1500 per annum
(b)	Stock brokers, sub-brokers recognized by	Rs. 2500 per annum
47	the Stock Exchange Board of India Persons running weigh bridges	Rs. 2500 per annum
48	(a) Persons operating courier service (b) Agents of courier service.- (i) in Bangalore Urban Agglomeration	Rs. 1500 per annum
49	(ii) in any other area in the State. Persons operating wireless services including pagers service.	Rs. 1000 per annum
50	(a) Persons operating mobile telephone service	Rs. 2500 per annum
51	(b) Persons providing internet service running internet cafes, information kiosks. (c) Persons operating e-commerce business	Rs. 600 per annum Rs. 300 per annum Rs. 2500 per annum
52	Persons operating Air taxi and helicopter services (a) Persons running clubs including recreation clubs	Rs. 2500 per annum
53	(b) Persons operating gymnasium Persons organizing events, pageants, fashion shows and the like.	Rs. 2500 per annum
54	Persons operating city-taxi services (i) in the Bangalore Urban Agglomeration	Rs. 2500 per annum
55	(ii) in any other area in the State Persons providing bill boards	Rs. 2500 per annum

Sl. No.	Class of persons	Rate of tax
56	Designers and landscaping consultants, Vaastu, Fengshui and other similar consultants	
57	(i) in the Bangalore Urban Agglomeration (ii) in any other area in the State	Rs. 1500 per annum Rs. 1000 per annum
58	Persons engaged in placement services Persons running IT call centres	Rs. 1000 per annum
59	Multi-system operators (TV signal providers) Yoga and Reiki Training Centres (i) in the Bangalore Urban Agglomeration (ii) in any other area in the State Persons trading in REP licences and Exim scrips	Rs. 1500 per annum Rs. 1000 per annum Rs. 2500 per annum
60	¹ [xxx] ¹	Rs. 2500 per annum
61	1. Omitted by Act 5 of 2006 w.e.f. 1.4.2006	Rs. 2500 per annum
62	Persons running security services	
63	Private radio broadcasters and operators Astrologers, Astropalmists, Numerologists and Faith healers	Rs. 1500 per annum Rs. 1000 per annum
64	(i) in the Bangalore Urban	Rs. 2500 per annum
65	Agglomeration (ii) in any other area in the State	Rs. 2500 per annum
66		Rs. 1500 per annum
67	Persons engaged in maintenance or running of vehicle including bicycle parking places or areas (I) in the Bangalore Urban Agglomeration	Rs. 1500 per annum Rs. 1000 per annum
68	(ii) in any other area in the State Persons owning or running places providing	Rs. 1000 per annum
¹ [69	massage, sauna and other health and beautyimprovement services, (i) in the Bangalore Urban Agglomeration (ii) in any other area in the State	

Sl. No.	Class of persons	Rate of tax
	Persons acting as brokers, commission	Rs. 2500 per annum Rs. 1500 per annum
71	agents and the like for purchase and sale of old or used motor vehicles, (i) in the Bangalore Urban Agglomeration (ii) in any other area in the State Persons acting as agents, consultants and the like for any company or firm engaged in any business, (i) in the Bangalore Urban Agglomeration (ii) in any other area in the State	Rs. 2500 per annum
72	Persons other than those mentioned in any of the preceding entries who are engaged in any profession, trade, calling or employment and who are paying tax under the Income Tax Act, 1961 (Central Act 43 of 1961)	Rs. 1500 per annum Rs. 2500 per annum Rs. 1500 per annum
73	Persons other than those mentioned in any of the preceding entries who are engaged in professions, trades, callings or employments as the State Government from time to time by notification specify	Rs. 2500 per annum
74	1. Substituted by Act 5 of 2007 w.e.f. 1.4.2007.	Rs. 1,000 per annum] ¹

Explanation I. - Notwithstanding anything in this Schedule, where a person is covered by more than one entry in the Schedule the highest rate of tax specified under any of those entries shall be applicable in his case.

Explanation II.- For purposes of determining the liability and the rate of tax in terms of Serial Number 15 in this Schedule, the higher number of workers and / or employees and / or employees at any time during the year shall be reckoned as the basis.

Explanation III.- For the purposes of Serial No. 16 of this Schedule where the oil pump or service station is held on lease by a lessee, such lessee shall be deemed to be the person liable under the Act.

Explanation IV.- No tax shall be levied under this Act on any firm except when it is engaged in any profession, trade or calling specified in Serial Numbers 2(a)(iii), 3(a)(iv), 5(iii), 6(a)(iii), 6(b)(iv), 7(a)(iii), 8, 8(i), 10(iv), 11(i), 11(ii)(b), 11(iii), 13(d), 15(iv), 16, 17, 18(ii), 19(l), 20(b), 21, 22, 27(b), 29(a), 29(b)(i), 31, 32(b), 34, 37, 40, 41(a), 42, 43, 44, 45, 46(d), 47, 49(b), 51(a), 52, 53, 54, 55, 56, 60, 61, 62, 1[64, 66, 69(i), 70(i), 71(i), 72(i) and 73]1 of the Schedule.

1. Substituted by Act 5 of 2007 w.e.f. 1.4.2007.

Explanation V. - No tax shall be levied under this Act on any partner of a firm, which is engaged in any profession, trade or calling specified in Explanation IV above.

Explanation VI.- Notwithstanding anything contained in the Schedule, every branch of any self-employed assessee enumerated in any item of the Schedule shall be deemed to be a separate assessee for the purpose of levy of profession tax specified in the Schedule]1.

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सत्यमेव जयते

THE KARNATAKA SERVICE EXAMINATIONS ACT, 1976

ARRANGEMENT OF SECTIONS

Statement of Object and Reasons

Sections :

1. Short title and commencement.
2. Definitions.
3. No service examination for the period from 1st November, 1956 to 9th January, 1974.
4. Service Examinations for the period from 10th January, 1974.
5. Review, etc.
6. Application of Act No. 11 of 1974.
7. Power to make rules.
8. Amendment of Karnataka Act 11 of 1974.

Summary of Amendments

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STATEMENTS OF OBJECTS AND REASONS

I

Act 40 of 1976.- The question of the validity of the prescriptions of departmental examinations and also the validity of the promotions of Government servants on the basis of their having passed the said examinations have come up before courts. The decisions have been conflicting. While in one set of cases the prescription of the examinations have been upheld, a contrary view has been taken in other cases on the ground that prior approval of the Central Government under section 115 (7) of the States Re-organisation Act had not been obtained.

In a number of cases courts have also directed retrospective promotions and payment of arrears on the basis that no examination had been validly prescribed.

The Supreme Court has held in *Ajit Singh Vs. State of Punjab* reported in *All India Reporter*, 1967, Supreme Court 856 and in *Income-Tax Officer, Alleppy Vs. N.C. Ponnose*, reported in *All India Reporter*, 1970, Supreme Court 385 that appointments of civil servants to offices in which statutory functions are exercisable cannot be made with retrospective effect. (In view of these decisions, promotion of officials with retrospective effect) to posts where discharge of statutory functions is involved may

lead to legal complications, besides involving payment of large sums of money as arrears of pay and allowances to persons who have not discharged the duties of the promotional posts.

Therefore in order to set the controversy at rest and to provide against the consequences indicated above, it is proposed-

(i) to declare that no service examinations had been validly prescribed prior to 10th January 1974 i.e. the date on which the Karnataka Civil Services (Service and Kannada Language Examinations) Rules, 1974 were issued, after obtaining the previous approval of the Central Government under section 115 (7) of the States Reorganisation Act;

(ii) to provide for review of all the promotions made up to that date;

(iii) to provide for prospective promotions only;

(iv) to provide for non-payment of arrears in view of the huge financial burden to the State exchequer.

Hence this Bill.

(Published in the Karnataka Gazette (Extraordinary) Part IV-2A dated 15-4-1976 as NO. 2042 at page 6-7.)

II

Amending Act 25 of 1982.- The Karnataka State Civil Services (Regulation of Promotion, Pay and Pension) Act, 1973 (Act 11 of 1973) was passed in the year 1974 providing for regulation of promotion, pay and pension and other conditions of service of civil servants including those who were allotted or are deemed to have been allotted to serve in connection with the affairs of the new State under section 115 of the States Re-organisation Act, 1956.

2. The promotions made from 1-11-1956 were to be reviewed under section 4(1) of the Act on the basis of the Final I.S.S. Lists published in accordance with the decisions of the Government of India. While so reviewing the promotions it was noticed that some officers who were promoted earlier on the basis of their positions in the provisional I.S.S. Lists were eligible for promotion on dates later than the dates of their actual promotion. This would mean that the earlier promotion was fortuitous and the pay was therefore required to be revised. There was no provision in the Act for regulation of pay in such cases. It was considered necessary to make a provision in the Act providing for refixation of pay in respect of such officers on the dates of eligibility.

3. Besides, there is an anomaly in the Karnataka Service Examinations Act, 1976. Section 8 (2) of the said Act amends section 3 of the Karnataka State Civil Services (Regulation of Promotion, Pay and Pension) Act, 1973. The 1976 Act came into force with effect from 1-11-1956 while section 3 of the 1973 Act came into force with effect from 11-4-1974. The amending provision cannot come into force from a date anterior to the date on which the original provision came into force. To remove this anomaly section 8 of the Karnataka Service Examinations Act, 1976 is sought to be amended suitably.

4. Hence this Bill.

(Published in the Karnataka Gazette (Extraordinary) Part IV-2A dated 31-3-1981, as No. 223 at page 4.)

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सत्यमेव जयते

KARNATAKA ACT No. 40 OF 1976

(First Published in the Karnataka Gazette Extraordinary on the Twenty-first day of May, 1976)

THE KARNATAKA SERVICE EXAMINATIONS ACT, 1976

(Received the assent of the Governor on the Nineteenth day of May, 1976)

(As Amended by Act 25 of 1982)

An Act to provide for service examinations and connected matters.

WHEREAS the validity of departmental examinations for persons serving in connection with the affairs of the State was from time to time questioned;

WHEREAS while in one set of decisions, courts had held that such examinations could be prescribed validly after obtaining the previous approval of the Central Government in pursuance of the proviso to section 115 (7) of the States Reorganisation Act, 1956, in a later case, the Supreme court held that such previous approval can be assumed in terms of the Official Memorandum of the Central Government dated 27th March 1957;

WHEREAS the divergent views resulted in uncertainty and confusion in the matter of promotions and reviews thereof;

WHEREAS in order to set matters right, the Karnataka Civil Services (Service and Kannada Language Examinations) Rules, 1974 have been issued prescribing service examinations;

WHEREAS in some cases on the basis of certain earlier court decisions retrospective promotions and payment of back salary ,etc., are being claimed and sought to be enforced;

WHEREAS in the circumstances, it is not feasible, financially and otherwise also, to so promote and pay;

BE it enacted by the Karnataka State Legislature in the twenty-seventh Year of the Republic of India as follows:-

1. Short title and commencement.- (1) This Act may be called the Karnataka Service Examinations Act, 1976.

¹[(2) This section and all the other sections except section 8 shall be deemed to have come in to force on the First day of November, 1956. Section 8 shall be deemed to have come into force on the eleventh day of April, 1974.]¹

1. Substituted by Act 25 of 1982 w.e.f. 21.5.1976.

2. Definitions.- In this Act, unless the context otherwise requires,-

(a) 'service examinations' shall have the same meaning as the "prescribed

examinations" in the Karnataka Civil Services (Service and Kannada Language Examinations) Rules, 1974 issued under the proviso to Article 309 of the Constitution;

(b) 'Government Servant' means a person serving in connection with the affairs of the State of Karnataka and includes a person allotted or deemed to be allotted to the New State of Mysore in pursuance of Section 115 of the States Reorganisation Act, 1956 (Central Act 37 of 1956).

3. No service examination for the period from 1st November 1956 to 9th January 1974.- (1) For the period commencing on 1st November 1956 and ending on 9th January 1974, for the purpose of eligibility to promotion, no service examination shall be and shall ever be deemed to have been prescribed for Government servants.

(2) A Government servant who, during the aforesaid period, was not promoted solely on the ground of not passing any service examination shall, if he has not already been promoted and if he is otherwise eligible, be promoted.

(3) Every promotion under sub-section (2) shall, notwithstanding anything in any judgement, decree or order of any court, be prospective only on and from a date after 10th January 1974:

Provided that,-

(1) the person promoted shall be entitled to initial pay on the date of actual promotion as if he was holding the promoted post from the date he would have been promoted but for not passing the service examination (hereinafter referred to as the eligibility date) but such person shall not be entitled to payment of any arrears for the period prior to the date of actual promotion;

(2) if the person to be promoted has retired from service prior to 10th January 1974, he shall, if otherwise eligible, be deemed to have been promoted from the eligibility date and his pension and Death-cum-Retirement Gratuity shall be revised on the basis of the pay he would have drawn had he been so promoted from that date.

4. Service Examinations for the period from 10th January 1974.- On and from 10th January 1974,-

(a) service examinations shall be the same as the prescribed examinations provided in the Karnataka Civil Services (Service and Kannada Language Examinations) Rules, 1974; and

(b) every Government servant including a Government servant promoted under sub-section (2) of section 3 shall be required to pass the service examinations as provided and for the purposes specified therein. Failure to pass shall entail the consequences specified in the said rules.

5. Review etc.- (1) To facilitate promotions under section 3, a review of promotions made between 1st November 1956 and 9th January 1974 shall be made and the

persons promoted shall, if juniors to the person to be promoted, yield place and wherever necessary be reverted to the lower post.

(2) In the seniority list of persons in the class or grade of service to which a Government servant is promoted under section 3, the rank of the promoted person shall be fixed as if he had been promoted to that class or grade of service on the eligibility date.

6. Application of Act No. 11 of 1974.- In respect of matters not expressly provided in this Act, the provisions of the Karnataka State Civil Services (Regulation of Promotion, Pay and Pension) Act, 1973 (Karnataka Act 11 of 1974) as amended by section 8 shall, to the extent they are not inconsistent with this Act, be applicable.

7. Power to make rules.- (1) The State Government may make rules for carrying out the purposes of this Act.

(2) Every rule made under this Act shall be laid as soon as may be after it is made before each House of the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions and if before the expiry of the session immediately following, the session or the successive sessions aforesaid both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall, from the date on which the modification or annulment is notified by the Government in the official Gazette, have effect only in such modified form or be of no effect, as the case may be; so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under such rule.

8. Amendment of Karnataka Act 11 of 1974.- In the Karnataka State Civil Services (Regulation of Promotion, pay and Pension) Act, 1973 (Karnataka Act 11 of 1974)-

(1) for the word 'Mysore' wherever it occurs (including in the title, preamble, short title), the word 'Karnataka' shall be substituted;

(2) for clause (a) of sub-section (1) of section 3, the following clause shall be substituted, namely:-

"(a) be entitled to promotion to any post or office with effect from a retrospective date, except and to the extent specified in the rules made under this Act".

(3) after section 9, the following section shall be inserted, namely:-

"9A. Rules.- (1) The State Government may make rules to carry out the purposes of this Act.

(2) Every rule made under this Act shall be laid as soon as may be after it is made before each House of the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive

sessions and if before the expiry of the session immediately following the session or the successive sessions aforesaid both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall, from the date on which the modification or annulment is notified by the Government in the official Gazette, have effect only in such modified form or be of no effect, as the case may be; so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under such rule".

* * * *

The Karnataka Service Examinations Act, 1976(40 Of 1976) has been amended by the following Acts namely:

Amendments (Chronological)

Sl. No.	Acts No. and year	Sections Amended	Remarks
1	40 of 1976	-	The Act (except section 8) came into force w.e.f 1.11.1956 and section 8 came into force from 11.4.1974
2	25 of 1982	1(2)	w.e.f 1.11.1956

Amendments Section-wise

Sections	Act No. and year	Remarks
1(2)	25 of 1982	w.e.f. 1.11.1956

सत्यमेव जयते

THE KARNATAKA ELECTRICITY BOARD (RECOVERY OF DUES) ACT, 1976 ARRANGEMENT OF SECTIONS

Statement of Objects and Reasons:

Sections:

1. Short title, extent and commencement.
2. Definitions.
3. Bills to state the date by which payments are to be made and consequences of non-payment.
4. Notice of demand for dues and penalty not paid.
5. Suit to challenge liability to payment.
6. Recovery of dues, etc., if not paid.
7. Power to make rules.

* * * * *

STATEMENT OF OBJECTS AND REASONS

Act 51 of 1976.- Under the existing law relating to the recovery of dues due to the Karnataka Electricity Board Civil suits have to be filed by the Board within 3 years from the date of accrual of such dues. This procedure entails delay and also involves sizeable cost of litigation. There are at present no provisions for recovery of dues of more than 3 years. The Public Accounts Committee in its Report for the year 1966, suggested that the provisions of law relating to the conduct of affairs of the Board be examined and action taken for recovery of arrears due to the Board, as arrears of Land Revenue.

It is, therefore, proposed to undertake legislation to enable the electricity Board to recover the dues due to it from consumers as arrears of Land Revenue, which will help it to improve its finances.

Hence the Bill.

(Published in the Karnataka Gazette (Extraordinary) Part IV-2A dated 14-8-1974, as No. 2592 at page 6.)

II

Act 27 of 2001.- It is considered necessary to amend the Karnataka Electricity Board (Recovery of Dues) Act, 1976 and the Karnataka Electricity (Taxation on Consumption) Act, 1959 to incorporate the consequential changes necessitated on account of the enactment of the Karnataka Electricity Reform Act, 1999.

Hence the Bill.

(Vide L.A. Bill No. 16 of 2001 File No. SAMVYASHAE 19 SHASANA2001)

KARNATAKA ACT NO. 51 OF 1976

(First published in the Karnataka Gazette Extraordinary on the Twenty-sixth day of June, 1976).

THE KARNATAKA ¹[POWER TRANSMISSION CORPORATION]¹ (RECOVERY OF DUES) ACT, 1976

(Received the assent of the Governor on the Twenty-third day of June 1976).

(As Amended by Act 27 of 2001)

An Act to provide for the expeditious recovery of certain sums due to the Karnataka ¹[Power Transmission Corporation]¹

WHEREAS it is expedient to provide for the expeditious recovery of certain sums due to the Karnataka ¹[Power Transmission Corporation]¹;

BE it enacted by the Karnataka State Legislature in the Twenty-seventh Year of the Republic of India as follows:-

1. Substituted by Act 27 of 2001 w.e.f. 10.1.2002.

1. Short title, extent and commencement.- (1) This Act may be called the Karnataka ¹[Power Transmission Corporation]¹ (Recovery of Dues) Act, 1976.

1. Substituted by Act 27 of 2001 w.e.f. 10.1.2002.

(2) It extends to the whole of the State of Karnataka.

(3) It shall come into force on such ¹[date]¹ as the State Government may, by notification appoint.

1. Act came into force w.e.f. 22.6.1979 by notification No. PWD 158 EEB 76, dated: 22.6.1979.

2. Definitions.- In this Act unless the context otherwise requires,-

(1) ¹[Karnataka Power Transmission Corporation]¹ "means the Karnataka ¹[Power Transmission Corporation]¹ constituted under section 5 of the Electricity (Supply) Act, 1948 (Central Act 54 of 1948);

1. Substituted by Act 27 of 2001 w.e.f. 10.1.2002.

(2) "dues" means any sum payable to the ¹[Karnataka Power Transmission Corporation]¹ on account of,-

(i) consumption of electrical energy supplied ; or

(ii) any remuneration, rent or other charges for hire, inspection, test, installation, connection, repairs, maintenance or removal of any electric meter, electric machinery, control gear, fittings, wires, or apparatus for lighting, heating, cooling or motive power

or for any other purpose for which electricity can or may be used, or any industrial or agricultural machinery operated by electricity ; or

(iii) price of any such goods as aforesaid taken on loan but not returned ;

¹**[Explanation.-** Any sum payable to the Karnataka Electricity Board (hereinafter referred to as the Board) under the Act, prior to the date of effective date of first transfer of property, any interest in property or any rights and liabilities of the Board to the Karnataka Power Transmission Corporation in accordance with section 14 of the Karnataka Electricity Reforms Act, 1999, shall be deemed to be the dues payable to the Karnataka Power Transmission Corporation for the purpose of this Act.]¹

1. Substituted by Act 27 of 2001 w.e.f. 10.1.2002.

(3) "debtor" means a person by whom any dues are payable;

(4) "prescribed authority" means any person authorised, whether by virtue of office or otherwise by the State Government, by notification to perform the functions of the prescribed authority under this Act in and for such area, as may be specified in the notification.

3. Bills to state the date by which payments are to be made and consequences of non-payment.- (1) Every bill for dues payable to the ¹[Karnataka Power Transmission Corporation]¹ by a debtor shall be in the prescribed form and shall specify conspicuously the date by which such dues are to be paid.

1. Substituted by Act 27 of 2001 w.e.f. 10.1.2002.

(2) If the dues are not paid by such date, the debtor shall be liable to pay in addition thereto such penalty, as may be prescribed, and such dues and penalty shall be recoverable along with the costs incurred in making such recovery, in the manner hereinafter laid down in this Act.

4. Notice of demand for dues and penalty not paid.- Where the dues are not paid by a debtor by the date specified in the bill therefor, the prescribed authority may at any time serve or cause to be served upon him a notice of demand in the prescribed form, stating the name of the debtor, the amount payable by him on account of the various dues, penalty and the costs of recovery.

Explanation.- The sending of the notice by registered post shall be deemed to be sufficient service on the person concerned.

5. Suit to challenge liability to payment.- Where a notice of demand has been served on, the debtor or his authorised agent under section 4, he may, if he denies his liability to pay the dues, penalty or costs or any part of any of them, institute a suit within six months from the date of service of notice of demand, after depositing with the prescribed authority the aggregate amount specified in the notice of demand under protest in writing that he is not liable to pay the same. Subject to the result of

such suit, the notice of demand shall be conclusive proof of the various dues, penalty and costs mentioned therein.

6. Recovery of dues, etc., if not paid.- (1) If the aggregate amount of the various dues, penalty and costs mentioned in the notice of demand served under section 4 is not deposited with the prescribed authority within three months of the date of such service or such extended period as the prescribed authority may from time to time allow; the debtor shall be deemed to be in default in respect of such amount and the same shall be recoverable as an arrear of land revenue notwithstanding anything to the contrary contained in any other law or instrument or agreement.

(2) For the purpose of such recovery, the prescribed authority may forward to the Deputy Commissioner having jurisdiction a certificate under his signature in the prescribed form stating the amount and details of the demand and the name and description of the debtor in default and the Deputy Commissioner shall on receipt of such certificate, proceed to recover from the debtor the amount of the demand as if it were an arrear of land revenue.

7. Power to make rules.- (1) The State Government may, by notification and subject to the condition of previous publication make rules for carrying into effect the purposes of this Act.

(2) Every rule made under this Act, shall be laid, as soon as may be after it is made, before each House of the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if before the expiry of the session in which it is so laid or the sessions immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under such rule.

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सत्यमेव जयते

NOTIFICATION

Bangalore, dated 21st / 22nd June 1979. [No. PWD 158 EEB 76]

S.O. 1612.- In exercise of the powers conferred by sub-section (3) of section 1 of the Karnataka Electricity Board (Recovery of Dues) Act, 1976 (Karnataka Act No. 51 of 1976) the Government of Karnataka hereby appoints the 22nd day of June 1979 as the date on which the said Act shall come into force.

By Order and in the name of the Governor of Karnataka,

W.C. Shadakshara Dev,

Under Secretary to Government

Public Works and Electricity Department.

(Published in The Karnataka Gazette, Part IV-2C(ii) dated 5-7-1979 at page 1631.)

NOTIFICATION

No. DE 61 PSR 2001, Bangalore

Dated 10th January, 2002.

In exercise of the powers conferred by sub-section (2) of section 1 of the Karnataka Electricity Board (Recovery of Dues) and other Law (Amendment) Act, 2001 (Karnataka Act No. 27 of 2001) the Government of Karnataka hereby appoints the 10th day of January 2002 to be the date on which all the provisions of the said Act shall come into force.

By Order and in the name of the Governor of Karnataka,

B.K. Srinivasa Rao

Under Secretary to Government

Energy Department.

(Published in The Karnataka Gazette, Part IV-A Extraordinary No. 494 dated 4.4.2002.)

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THE KARNATAKA (SANDUR AREA) INAMS ABOLITION ACT, 1976
ARRANGEMENT OF SECTIONS

Statement of Object and Reasons

Section:

CHAPTER I
PRELIMINARY

1. Short title, extent, application and commencement.
2. Definitions.

CHAPTER II
ABOLITION AND VESTING OF INAMS IN THE STATE AND ITS CONSEQUENCES

3. Abolition, vesting of inams and the consequences thereof.
4. Right to be registered as occupants.
5. Certain lands not to be registered.
6. Vesting of buildings.
7. Right to agricultural land used for non-agricultural purposes.
8. Liability to pay land revenue to the State Government.
9. Saving of right in certain cases.

CHAPTER III
REGISTRATION AS AN OCCUPANT

10. Procedure for registration as an occupant.
11. Payment of premium, etc.

CHAPTER IV
DETERMINATION OF AMOUNT PAYABLE IN RESPECT OF PERSONAL INAMS

12. Amount payable how determined.
13. Amount payable.
14. Payment of amount.
15. Interim payment.
16. Deputy Commissioner to determine total amount payable.
17. Notice to persons interested in amount.
18. Apportionment of amount by the Deputy Commissioner.

19. Procedure for Apportionment of amount.
20. Claims of creditors.
21. Devolution of interest in amount. Short title, extent, application and commencement.

CHAPTER V

AMOUNT PAYABLE IN RESPECT OF RELIGIOUS OR CHARITABLE INAMS

22. Amount payable.
23. Deputy Commissioner to determine the amount.

CHAPTER VI

MISCELLANEOUS

24. Extent of land of which the person may be registered as an occupant.
25. Disposal of lands vesting in the State Government.
26. Revision by the Divisional Commissioner.
27. Control by the Divisional Commissioner.
28. Revision by the State Government.
29. Appeal from order under section 8, 16 and 24.
30. Wrong and excess payments to be recoverable as arrears of land revenue.
31. Enquires by the Deputy Commissioner.
32. Fee payable on application, petitions etc., under this Act.
33. Jurisdiction of courts barred in certain cases.
34. Power to make rules.
35. Penalties.
36. Power to remove difficulties.
37. Laying of rules and orders before the State Legislature.
38. Repeal.

SCHEDULE I

SCHEDULE II

NOTIFICATION

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STATEMENTS OF OBJECTS AND REASONS

I

Act 54 of 1976.- Ever since the attainment of independence, action has been taken to abolish all privileged tenures in land such as Jahagirs, Inams, Zamindars, etc. Legislative action in this regard is complete in the former Mysore State and the personal Inams have been abolished in Hyderabad and Bombay areas also. A Bill was recently passed by the State Legislature for abolition of religious and charitable inams in Bombay and Hyderabad areas. The present bill is intended to secure the abolition of both personal and religious and charitable Inams in the former State of Sandur. These inams will vest in the Government from the date to be notified under the Act. Tenants who are holding lands under the Inamdars-personal as well as charitable and religious will get occupancy rights on payment of certain multiple of land revenue depending on the terms of the tenancy. The holders of personal Inams will be paid the amount of premium which the tenants of the land comprised in the inam have to pay for getting occupancy rights. The institutions holding religious and charitable inams will get an annual Tasdik Grant equivalent to 10 times the land payable on the lands comprised in inams held by them.

(Published in the Karnataka Gazette (Extraordinary) Part IV-2A dated 11.9.1973 as No.728)

II

Amending Act 32 of 1979.- Under section 11 of the Karnataka Certain Inams Abolition Act, 1977 (Karnataka Act 10 of 1978), application for registration as occupant is required to be made within six months from the date when the Act is brought into force. The Act was brought into force on 15th June, 1978. Under section 10 of the (Karnataka Act 54 of 1976) application for registration as occupant is required to be made within six months from the date on which the Act is brought into force. This Act was brought into force on 8th November, 1976.

Since the last date for receipt of applications for registration as occupants under the two Acts expired before the rules under the said Acts would be finalised, it is proposed to remove the difficulty thereby caused to the applicants by extending the last date for the receipt of the applications, till 31st March, 1980 (inclusive). Opportunity has also been taken to include a formal amendment to sub-section (4) of section 1 of the Karnataka (Sandur Area) Inams Abolition Act, 1976.

Hence the Bill.

(Obtained from L.A. Bill No.4106 of 1979)

III

Amending Act 23 of 1981.- The last date for making applications for registration as occupants of lands vested in the Government under the Mysore (Religious and Charitable) Inams Abolition Act, 1955, the (Sandur Area) Inams, Abolition Act, 1976, and the Certain Inams Abolition Act, 1977 has expired. Representations have been received to extend the time as many bona fide occupants could not file their applications. It is considered necessary to extend the time till 30th June, 1981.

Hence the Bill.

(Published in Karnataka Gazette (Extraordinary) Part IV-2A as No.91 dated 3-2-1981 at page 4.)

IV

Amending Act 24 of 1984.- Under the Mysore Religious and Charitable Inam Abolition Act, 1955, the Karnataka (Sandur Area) Inam Abolition Act, 1976 the Karnataka Certain Inams Abolition Act, 1977 occupants of agricultural lands eligible for registration as occupants had to file applications within the specified time. The above Acts were amended by Karnataka Act 23 of 1981 and time was extended up to 30th June, 1981.

Several representations were received requesting for grant of further extension of time to file applications as quite a few small holders of inam lands were not aware of the need to file such applications.

With the view to helping such holders of inam lands, it is considered necessary to extend the time till 31st March, 1984. An ordinance was promulgated to give effect to this decision.

This Bill seeks to replace the said Ordinance.

(Published in the Karnataka Gazette (Extraordinary) Part IV-2A as No.66 dated 23-1-1984 at page 4.)

V

Amending Act 19 of 1986.- In the Karnataka Land Reforms Act, 1961, there is no provision for preferring an appeal against the order passed by the Land Reforms Tribunal.

The High Court of Karnataka in Writ Petition No.2944/1981 has observed that the disposal of the cases by the Tribunal is not satisfactory and to facilitate proper adjudication of disputes a provision in the Act for preferring an appeal is desirable.

It is hence intended to provide for an appeal against decision of the Land Reforms Tribunal by constituting an Appellate Authority.

It is also intended to waive the instalment of premium payable on or after 17th October, 1984 by person registered as occupants of land equal to 10 acres of D Class land or less.

The Karnataka Land Reforms (Amended) Ordinance 1985 (Karnataka Ordinance 18 of 1985) was promulgated for the said purpose.

This Bill seeks to replace the said Ordinance.

Opportunity is also taken to extend the jurisdiction of the Appellate Authority to the cases under the Mysore (Personnel and Miscellaneous) Inams Abolition Act, 1954 the Mysore (Religious and Charitable) Inams Abolition Act, 1955, the Karnataka (Sandur Areas) Inams Abolition Act, 1976 and the Certain Inams Abolition Act, 1977, decided by the Land Reforms Tribunal.

(Published in the Karnataka Gazette (Extraordinary) Part IV-2A as No.135 dated 21-2-1986 at page 11.)

VI

Amending Act 4 of 1987.- The last date for filling the application before Land Tribunals for registration as occupants of land vested in the Government under the Mysore Religious and Charitable Inams Abolition Act, 1955, the Karnataka (Sandur Area) Inams Abolition Act, 1976 and the Karnataka Certain Inams Abolition Act, 1977 was 31st March, 1984 and 31st December 1984 in respect of enfranchised inams.

Since representations have been received to further extend the time, the Karnataka Ordinance 16 of 1986 was promulgated on Twenty-seventh November, 1986. The present Bill is intended to replace the Ordinance. It is also proposed to enhance the time in respect of enfranchised inams.

Hence the Bill.

(Published in the Karnataka Gazette (Extraordinary) Part IV- 2A dated 23-1-1987 as No. 78 at page 4.)

VII

Amending Act 18 of 1990.- Note.- By this Act certain amendments were made to the Land Reforms Act 1961 and some consequential amendments were made to this Act.

(Published in Karnataka Gazette (Extraordinary) Part IV-2A dated 28-6-1990 as No.420 at page 7.)

VIII

Amending Act 3 of 1991.- The last date for filling the applications before the Land Tribunals for registration as occupants of lands vested in the Government under the

Karnataka (Sandur Area) Inams Abolition Act, 1976 and the Karnataka Certain Inams Abolition Act 1977 was 30th June, 1987, including the enfranchised inams also.

Since representations have been received to extend the time, it is considered necessary to further extend the time upto 31st day of March, 1991.

Hence the Bill.

(Published in the Karnataka Gazette (Extraordinary) Part IV-2A dated 28-12-1990 as No. 672 at page 3.)

IX

Amending Act 22 of 2000.- Note.- By this Act certain obsolete laws were repealed and certain consequential or minor amendments were made to some Acts including Act 54 of 1976.

X

Amending Act 17 of 2007.- In G.O.NO.RD 9 BMM 2003, dated: 8.9.2005 the posts of Regional Commissioners at Bangalore, Mysore, Gulbarga and Belgaum along with supporting staff has been created.

The Regional Commissioners have to be conferred with statutory powers by necessary amendments to the relevant Acts.

Since the matter was urgent and the Karnataka Legislature was not in session, the Karnataka Land Revenue and Certain Other Laws (Amendment) Ordinance 2006(Karnataka Ordinance No.5 of 2006) was promulgated to achieve the above Object.

Hence the Bill.

[L.A.Bill No. 7 of 2007]

[Entry 5 and 18 of List II of the Seventh Schedule to the Constitution of India.]

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सत्यमेव जयते

KARNATAKA ACT NO. 54 OF 1976

(First published in the Karnataka Gazette Extraordinary on the Seventh day of September, 1976)

THE KARNATAKA (SANDUR AREA) INAMS ABOLITION ACT, 1976.

(Received the assent of the President on the Thirteenth day of September, 1976)

(As Amended by Acts 32 of 1979, 23 of 1981, 24 of 1984, 19 of 1986, 4 of 1987, 18 of 1990, 3 of 1991, 22 of 2000 and 17 of 2007.)

An Act to provide for the abolition of inams and minor inams in the Sandur Area of Bellary District in the State of Karnataka.

WHEREAS it is expedient in the public interest to provide for the abolition of all inams and minor inams in the Sandur Area of the Bellary District in the State of Karnataka and for other matters connected therewith ;

BE it enacted by the Karnataka State Legislature in the twenty-seventh year of the Republic of India as follows :-

**CHAPTER I
PRELIMINARY**

1. Short title, extent, application and commencement.- (1) This Act may be called the Karnataka (Sandur Area) Inams Abolition Act, 1976.

(2) It extends to the Sandur Area of Bellary District in the State of Karnataka.

(3) It applies to all inams villages and also to all minor inams situated in the Sandur Area.

¹[(4) It shall come into force on such ²[date]² as the State Government may, by notification in the official Gazette appoint.]¹

1. Substituted by Act 32 of 1979 w.e.f. 8.11.1976

2. Act came into force on 8.11.1976 by notification No. RD 84 IMA 76 dt. 8.11.1976

2. Definitions.- (1) In this Act, unless the context otherwise requires,-

(a) "Act" means the Karnataka Land Revenue Act, 1964 (Karnataka Act 12 of 1964);

¹[(aa) xxx]¹

1. Inserted by Act 19 of 1986 w.e.f. 6.12.1985 and omitted by Act 18 of 1990 w.e.f. 8.10.1990

(b) "appointed date" means the date appointed under sub-section (4) of section

(c) "Deputy Commissioner" includes any officer not below the rank of an Assistant Commissioner authorised by the State Government by notification to exercise the powers of a Deputy Commissioner under this Act;

- (d) "inam" includes an inam village and a minor inam;
- (e) "inamdar" means,-
- (i) in the case of a personal inam, a person holding in trust or owning for his own benefit an inam village or a share therein and includes the successors in interest of an inamdar; and
- (a) where an inamdar is a minor or of unsound mind or an idiot, his guardian, committee, or other legal curator ;
- (b) where an inamdar is a joint Hindu family such joint Hindu family ; and
- (ii) in the case of a religious or charitable inam the religious or charitable institution owning the inam ;
- (f) "inam land" or "inam village" means a land or village as the case may be held as an inam in trust or owned by a person for his own benefit;
- (g) "land records" means records maintained under the provisions of, or for the purposes of, the Act or any other law relevant for the purposes of this Act;
- (h) "minor inam" means an alienated holding other than an Inam village, situated in an alienated village or in an un-alienated village ;
- (i) "notification" means a notification published in the official Gazette;
- (j) "person" includes a religious or charitable institution and in the case of a joint Hindu family, such joint Hindu family ;
- (k) "personal inam" means a grant of a village or land with total or partial exemption from the payment of land revenue made to a person and entered in the land records as an inam, other than a "devadaya" or "Dharmadaya" and does not include a religious or charitable inam ;
- (l) "prescribed" means prescribed by rules made under this Act;
- (m) "religious institution" includes a temple ;
- (n) "religious or charitable inam" means grant of a village, portion of a village or land with total or partial exemption from the payment of land revenue, made to or for the benefit of a religious or charitable institution;
- Explanation.-** If any question arises whether any grant is a personal inam or a religious or charitable inam, such question shall be referred to the State Government whose decision shall be final ;
- (o) "Sandur Area" means the villages of Sandur Taluk of Bellary District specified in Schedule I to this Act ;
- (p) "Tribunal" means the Tribunal constituted under section 48 of the Karnataka Land Reforms Act, 1961.

(2) The words and expressions used, but not defined in this Act shall have the meanings assigned to them in the Act or the Karnataka Land Reforms Act, 1961 (Karnataka Act 10 of 1962).

CHAPTER II

ABOLITION AND VESTING OF INAMS IN THE STATE AND ITS CONSEQUENCES

3. Abolition, vesting of inams and the consequences thereof.- (1) Notwithstanding anything contained in any contract, grant or other instrument or in any decree or order of a court or in any other law for the time being in force, with effect from and on the appointed date, the inam tenure of all inams and minor inams in Sandur Area shall stand abolished.

(2) Save as otherwise expressly provided in this Act, with effect from and on the appointed date, the following consequences shall ensue, namely:-

(a) the provisions of the Act relating to inams or alienated holdings shall be deemed to have been repealed in their application to the said inam or alienated holding and the provisions of the Act and all other enactments applicable to un-alienated villages or lands shall apply to the said inam or alienated holding ;

(b) all rights, title and interest vesting in the inamdar, including those in all communal lands, cultivated lands, un-cultivated lands, whether assessed or not, waste lands, pasture lands, forests, mines and minerals, quarries, rivers and streams, tanks and irrigation works, fisheries and ferries shall cease and be vested absolutely in the State Government free from all encumbrances ;

(c) the inamdar shall cease to have any interest in the inam other than interests expressly saved by or under the provisions of this Act ;

(d) all rents and land revenue including the cesses and royalties accruing in respect of lands comprised in such inam villages or minor inams on or after the date of vesting shall be paid to the State Government, and not to the inamdar and any payment made in contravention of this clause shall not be valid ;

(e) all arrears of land revenue, whether as jodi or quit rent and cesses remaining lawfully due on the date of vesting in respect of any such inam village or minor inam, shall, after such date continue to be recovered from the inamdar by whom they were payable and may, without prejudice to any other mode of recovery be realised by the deduction of the amount of such arrears and cesses from the amount payable to such inamdar under this Act ;

(f) no such inam shall be liable to attachment in execution of any decree or other process of any court and any attachment existing on the date of vesting or any other

order for attachment passed before such date in respect of such inam village or minor inam shall cease to be in force ;

(g) the State Government may, after removing any obstruction that may be offered, forthwith take possession of the inam and all accounts, registers, pattas, muchalkas, maps, plans and other documents relating to the inam which the State Government may require for the administration thereof;

(h) the inamdar whose rights have vested in the State Government under clause (b) shall be entitled only to such amount from the State Government as provided in this Act ;

(i) the relationship of a superior holder and inferior holder shall, as between the inamdar and the holder of a minor inam, be extinguished;

(j) the tenants in the inam and persons holding under them and holders of minor inams shall, as against the State Government, be entitled only to such rights and privileges and be subject to such conditions as are provided for by or under this Act ; and any other rights and privileges which may have accrued to them in the inam before the date of vesting against the inamdar shall cease and determine and shall not be enforceable against the State Government or such inamdar.

(3) Nothing contained in sub-section (1) or sub-section (2) shall operate as a bar to the recovery by the inamdar of any sum which becomes due to him before the date of vesting by virtue of his rights as inamdar and any such sum may be recovered by him by any process of law which but for this Act, would be available to him.

4. Right to be registered as occupants.- Save as otherwise provided in this Act, with effect from and on the appointed day,-

(1) every tenant of the inamdar or holder of a minor inam shall be entitled to be registered as an occupant of lands in respect of which he was a tenant immediately before first March, 1974 ;

(2) where the inamdar is an institution of religious worship, a person,-

(i) rendering religious service in or maintaining the institution as a pujari, archak or the holder of a similar office by whatever name called, or

(ii) rendering any service in such institution, and personally cultivating for a continuous period of not less than three years prior to the first March, 1974 by contributing his own physical labour or that of the members of his family and enjoying the benefits of any land comprised in the inam of such institution without paying rent as such in money or in kind to that institution in respect of such land shall be entitled to be registered as an occupant of such land ;

(3) every inamdar including the holder of a minor inam shall be entitled to be

registered as an occupant of all lands he was personally cultivating immediately before the said date.

5. Certain lands not to be registered.- No holder of a minor inam and no inamdar shall be entitled to be registered as an occupant of,-

(i) communal lands, uncultivated lands, waste lands, gomal lands, forest lands, tank beds, mines, quarries, rivers, streams, tanks and irrigation works;

(ii) lands on which buildings owned by any person other than such holder of minor inam are erected.

6. Vesting of buildings.- (1) Every building other than a building referred to in sub-section (2), situated within the limits of a minor inam or an inam which was owned immediately before the appointed date by the holder of a minor inam or the inamdar, as the case may be, shall, with effect from such date, vest in the holder of the minor inam or the inamdar.

(2) Every private building situated within the limits of an inam shall, with effect from the said date, vest in the person who owned it immediately before that date.

(3) Notwithstanding anything in sub-sections (1) and (2), where a tenant is in occupation of a dwelling house on a site belonging to the inamdar or the holder of a minor inam such tenant shall not be evicted therefrom but shall be conferred with ownership thereof and the site on payment of such amount as the Tribunal may fix having regard to,-

- (i) the land revenue payable on the land ;
- (ii) who constructed the dwelling house ; and
- (iii) such other factors as may be prescribed.

7. Right to agricultural land used for non-agricultural purposes.- (1) Where any land used for agricultural purposes has been converted to non-agricultural purpose, the holder of such land shall, subject to the provisions of sub-section (3) of section 6 and the other provisions of this section, be entitled to keep the land.

(2) Where the land converted was at the time of conversion in the occupation of a tenant and the converted land has not been put to non-agricultural use for which it was converted, such land shall, subject to the other provisions of this Act, be registered in the name of the tenant :

Provided that if the State Government is satisfied that the holder had done everything possible to put such land into non-agricultural use but could not do so for reasons beyond his control, it may, by order in writing permit the holder to retain the land :

Provided further that, in the case referred to in the preceding proviso, the tenant shall,-

(i) notwithstanding anything in the Karnataka Land Reforms Act, 1961 be treated as a displaced tenant for purposes of section 77 of that Act;

(ii) where the conversion was on or after the 11th September, 1973, be paid an amount equal to one hundred times the land revenue on the land of which he was a tenant, the said amount being paid to him from out of the amount payable under this Act to the Inamdar.

8. Liability to pay land revenue to the State Government.- (1) Every person who becomes entitled to be registered as an occupant under section 4 in respect of any land shall, with effect from and on the appointed day, be liable to pay to the State Government a land revenue,-

(a) in the case of an inam village to which survey and settlement has been introduced under the Act, an amount equal to the land revenue assessment fixed on such land during such survey and settlement ;

(b) in the case of an inam village to which survey and settlement has not been introduced under the Act, an amount equal to the land revenue assessment levied on the same extent of similar land in an adjoining unalienated village.

(2) The Deputy Commissioner shall, after such inquiry as he thinks fit, determine the land revenue payable under clause (b) of sub-section (1).

9. Saving of right in certain cases.- (1) Where before the appointed date an inamdar has created any right in any land which vests in the State Government, land registered under section 4 including rights in any mines or minerals, quarries, fisheries, ferries or forest, the transaction shall be deemed to be valid and all rights and obligations arising thereunder on or after the appointed date be enforceable by or against the State Government:

Provided that the transaction was not void or illegal under any law in force at the time:

Provided further that where such right was created in any land, unless it relates to lands registered under section 4, the State Government may, if in its opinion, it is in the public interest to do so, by notice given to the person concerned, terminate the right with effect from such date as may be specified in the notice, not being earlier than three months from the date thereof.

(2) The person, whose right has been terminated by the State Government under the foregoing proviso, shall be entitled to an amount from the State Government equal to the estimated net income of such person from the land for the unexpired portion of the period for which the right was created, having regard to all the circumstances of the case.

CHAPTER III

¹[REGISTRATION AS AN OCCUPANT]¹

1. Inserted by Act 22 of 2000 w.e.f. 7.9.1976

10. Procedure for registration as an occupant.- ¹[(1)]¹ Every person entitled to be registered as an occupant under section 4 shall make an application to the Tribunal constituted under the Karnataka Land Reforms Act, 1961, ²[on or before ³[31st day of March 1991]]³² Such application shall be disposed of by the Tribunal as if it is an application made under the said Act.

1. Re-numbered by Act 19 of 1986 w.e.f. 6.12.1985
2. Substituted by Act 23 of 1981 w.e.f. 8.11.1976
3. Substituted by Act 3 of 1991 w.e.f. 8.11.1976

¹[(2) x x x]¹

1. Inserted by Act 19 of 1986 w.e.f. 6.12.1985 and omitted by Act 18 of 1990 w.e.f. 8.10.1990

11. Payment of premium, etc.- (1) The right of an inamdar, a permanent tenant, a tenant or the other persons to be registered as an occupant under this Act shall be subject to the payment by him to the State Government of a premium as specified below :-

- (i) an inamdar :six times the land revenue of the lands to be registered ;
- (ii) a permanent tenant :ten times the land revenue of the lands to be registered;
- (iii) other tenants :one hundred times the land revenue of the lands to be registered; and,
- (iv) the other persons: namely those referred to sub-section (2) of section 4 ; one hundred times the land revenue of the lands to be registered.

(2) The said right shall also be subject to the further condition that the land registered shall not be alienated in any manner or partitioned except with the previous sanction of the Deputy Commissioner and on payment of an amount equal to twenty times the land revenue of the lands concerned, which shall be in addition to the amount already paid as premium.

CHAPTER IV

DETERMINATION OF AMOUNT PAYABLE IN RESPECT OF PERSONAL INAMS

12. Amount payable how determined.- (1) The amount payable in respect of personal inam shall be determined in accordance with the provisions of this Chapter.

(2) The amount shall be determined for the inam as a whole and not separately for each of the interests therein.

13. Amount payable.- (1) The amount payable in respect of an inam other than a religious or charitable inam vesting in the State Government under this Act shall be the aggregate of the following, namely :-

(i) A sum equal to ten times the net annual income from the lands held by the tenants entitled to be registered under section 4 of this Act;

(ii) the value, as determined by the Forest Department, of such of the sandalwood trees on the lands (other than the lands in respect of which the Inamdar is registered as an occupant) as are actually existing on the appointed day and registered prior to the 11th of September 1973 in accordance with the rules made under the Karnataka Forest Act, 1963 (Karnataka Act 5 of 1964) ; and

(iii) the amount specified below in respect of the income from minor forest produce (other than sandalwood) namely :-

	Rs.
(a) in the case of Muraripura village ..	800
(b) in the case of Emmehatti village ..	1,000
(c) in the case of Vittalanagar village ..	1,500
(d) in the case of other villages referred to at serial Nos. 4,5,6,7,8,10,11,13,14,19, 20 and 23 of Schedule I	Nil

(2) For purposes of sub-section (1), the net annual income shall be deemed to be,-

(i) in respect of lands held by permanent tenants, the land revenue of such lands less the proportionate land revenue, jodi, quit rent or peshkush paid by the Inamdar, to the State Government, as determined in the prescribed manner;

(ii) in respect of lands held by other tenants, ten times the land revenue of such lands less the proportionate land revenue, jodi, quit rent or peshkush paid by the Inamdar to the State Government, determined in the prescribed manner.

14. Payment of amount.- (1) The amount shall be due as from the appointed date and shall carry interest at the rate of two and three fourths per cent per annum from the appointed date to the date of payment.

(2) The amount payable under this Act may, in accordance with the rules made in this behalf, be paid in one or more of the following modes, namely:-

(i) in cash in full or in annual instalments not exceeding ten ;

(ii) in bonds, either negotiable or not negotiable carrying interest at the rate specified in sub-section (1) and of guaranteed face value maturing within a specified period not exceeding ten years :

Provided that the amount payable under the bonds issued under this clause may

be repaid in such number of instalments not exceeding ten as may be prescribed.

15. Interim payment.- (1) Where the amount is not paid to an inamdar within a period of six months from the date of vesting, the State Government shall, subject to such restrictions and conditions as to security, repayment or otherwise as may be prescribed, direct the payment to each such inamdar of an interim amount which shall be equal to one-fifth of the estimated amount payable.

(2) Interest at the rate specified in sub-section (1) of section 14 on the estimated amount payable or on the balance of the estimated amount payable after deducting the interim payment under sub-section (1) may be paid every year until the amount payable is determined under section 16,-

(a) if there are no persons interested in the amount other than such inamdar, to such inamdar ;

(b) if there are persons other than the inamdars interested in the amount who have made claims under section 18, to such person or persons and in such proportions as all the persons interested in the amount may, by agreement in writing, specify.

(3) The interim amount payable under sub-section (1) and the interest payable under sub-section (2) may be paid in the prescribed manner.

16. Deputy Commissioner to determine total amount payable.- (1) The Deputy Commissioner shall, after giving the applicant a reasonable opportunity to make his representation in regard thereto determine in accordance with such of the foregoing provisions as may be applicable to the inam, the total amount payable in respect of the inam.

(2) Any inamdar or other person interested may within such time as may be prescribed or such further time as the Deputy Commissioner may, in his discretion allow, apply in writing to the Deputy Commissioner for a copy of the data on the basis of which he proposes to determine the total amount payable.

(3) On receipt of such application, the Deputy Commissioner shall furnish the data aforesaid to the applicant.

(4) A copy of every order passed under sub-section (1) shall be communicated to every inamdar concerned and also to every applicant under sub-section (2).

17. Notice to persons interested in amount.- (1) As soon as may be after the appointed date the Deputy Commissioner shall,-

(a) publish copies of the notification under sub-section (4) of section 1, at a convenient place in and in the vicinity of the inam ;

(b) cause public notice to be given at a convenient place in or near the inam, requiring that claims of all persons interested in the amount or in any portion thereof,

including the inamdar, the members of his family, claiming any such portion whether by way of a share or by way of maintenance or otherwise, and creditors whose debts are secured by the mortgage of or as a charge on the inam or any part thereof, other than lands and buildings which vest in the inamdar under section 4 or 6, shall be made to him, together with the nature and particulars or such claims in person or by agent at a time and place therein mentioned, such time not being earlier than sixty days from the date of publication of notice. Such notice shall also be published in the official Gazette.

(2) Any claim against the amount payable which is not made to the Deputy Commissioner within the time aforesaid shall cease to be enforceable. The Deputy Commissioner, may however for sufficient cause permit a claim to be made beyond the period aforesaid.

18. Apportionment of amount by the Deputy Commissioner.- The Deputy Commissioner shall, after giving notice to all persons who claim under section 17 and to any others whom he considers to be interested, make enquiry into the validity of the claims received by him, and determine the persons, who in his opinion, are entitled to the amount and the amount to which each of them is entitled.

19. Procedure for apportionment of amount.- (1) As a preliminary to such determination, the Deputy Commissioner shall apportion the amount among the inamdar and any other persons whose rights or interests in the inam have passed to and vested in the State Government under clause (b) of sub-section (2) of section 3 including persons who are entitled to be maintained from the inam and its income, as far as possible, in accordance with the value of their respective interests in the inam.

(2) The value of the interests shall be ascertained in such manner as may be prescribed.

20. Claims of creditors.- (1) After the amount has been apportioned among the persons referred to in section 19 or where it is more convenient to do so pending the apportionment, the Deputy Commissioner shall take into consideration the application of the secured creditors referred to in section 18, and decide the amount to which each such creditor is entitled and the person or persons out of whose share or shares of the amount such amount should be paid :

Provided that any amount due to the State Government either as land revenue or otherwise shall first be deducted from the amount payable.

(2) The amount payable by the State Government to secure creditors on account of holding any mortgage or charge, notwithstanding anything contained in any law for the time being in force, shall not exceed the amount payable in respect of the inam or portion thereof.

21. Devolution of interest in amount.- Where it is alleged that the interest of any

person entitled to receive payment of any portion of the amount has devolved on any other person or persons whether by act of parties or by operation of law, the Deputy Commissioner shall after giving the parties an opportunity of being heard determine whether there has been any devolution of the interest and if so, on whom it has devolved.

CHAPTER V

AMOUNT PAYABLE IN RESPECT OF RELIGIOUS OR CHARITABLE INAMS

22. Amount payable.- (1) In respect of religious or charitable inam comprised in the villages specified in Schedule II to this Act, vesting in the State Government under this Act the State Government shall so long as the religious or charitable institutions exist, pay to the inamdar every year a sum of rupees thirty-six thousand.

(2) In respect of other religious or charitable inams vesting in the State Government, the State Government shall pay to the inamdar every year an amount equal to ten times the land revenue payable on the land comprised in such inams.

23. Deputy Commissioner to determine the amount.- (1) The Deputy Commissioner shall, by order determine the amount payable to an inamdar under sub-section (2) of section 22.

(2) A copy of every order passed under sub-section (1) shall be furnished to the inamdar concerned.

CHAPTER VI

MISCELLANEOUS

24. Extent of land of which a person may be registered as an occupant.- The extent of land in respect of which a person referred to in section 4 shall be entitled to be registered as an occupant shall not together with any land held by him exceed the extent fixed under the Karnataka Land Reforms Act, 1961.

25. Disposal of lands vesting in the State Government.- Land vesting in the State Government and in respect of which any person is not entitled to be registered as an occupant under this Act shall be disposed off in accordance with the provisions of section 77 of the Karnataka Land Reforms Act, 1961:

Provided that a person who was cultivating continuously for a period not less than twelve years prior to 1948 any land known as paraphernalia land and who was dispossessed by the inamdar subsequent to that date shall, for the purpose of the said section 77, be deemed to be a displaced tenant.

26. Revision by the ¹[Regional Commissioner]¹.- The ¹[Regional Commissioner]¹ may, at any time, call for and examine the record of any order passed by the Deputy Commissioner under section 16 of section 23 and if he considers that such order is erroneous in so far as it is prejudicial to the interest of the State

Revenues he may, after making or causing to be made such enquiry as he deems necessary and after giving the person or persons affected a reasonable opportunity of being heard, pass such order thereon as the circumstances of the case justify including an order decreasing the amount payable or directing a fresh determination by the Deputy Commissioner :

Provided that no such order shall be made,-

- (1) where an appeal under section 29 has been preferred; or
- (2) after the expiry of four years from the date of the order sought to be revised.

Explanation.- In computing the period of limitation for the purpose of this section, any period during which any proceeding under this section is stayed by an order or any injunction by any court shall be excluded.

1. Substituted by Act 17 of 2007 w.e.f. 5.1.2007.

27. Control by the ¹[Regional Commissioner]¹.- The ¹[Regional Commissioner]¹ shall, within his jurisdiction have power,-

- (a) to superintend the taking over of inams and to make due arrangement for the administration thereof ;
- (b) to issue instructions for the guidance of the Deputy Commissioner;
- (c) to cancel or revise any order of the Deputy Commissioner declaring whether a particular area is part of an inam or not.

1. Substituted by Act 17 of 2007 w.e.f. 5.1.2007.

28. Revision by the State Government.- The State Government may cancel or revise any order passed by the ¹[Regional Commissioner]¹ under section 27.

1. Substituted by Act 17 of 2007 w.e.f. 5.1.2007.

29. Appeal from order under sections 8,16 and 24.- (1) Against any decision of the Deputy Commissioner under sections 8,16 and 24, the State Government may, within six months from the date of the decision and any person aggrieved by such decision may, within ninety days from the date of the decision, appeal to the Karnataka Appellate Tribunal, whose decision shall be final.

(2) If any question arises, whether building falls within the scope of sub-section (2) of section 6, it shall be referred to the Karnataka Appellate Tribunal, whose decision shall be final.

30. Wrong and excess payments to be recoverable as arrears of land revenue.- Where any payment made to any person is subsequently found to be not due to him or to be, in excess of the amounts due to him by virtue of any order passed under this Act or otherwise, the amount which is found to be not due or which is in excess, as the case may be, which cannot otherwise be adjusted by deduction from any amounts due to such person shall be recoverable as if it were an arrear of land

revenue.

31. Enquiries by the Deputy Commissioner.- (1) The Deputy Commissioner may, by general or special order, authorise any officer not below the rank of a Tahasildar subordinate to him to hold enquires on his behalf under this Act :

Provided that the Deputy Commissioner may in respect of any enquiry held by any such officer direct such officer to hold a fresh or further enquiry or himself hold a fresh or further enquiry, if in his opinion a fresh or further enquiry is necessary.

(2) In respect of every enquiry under this Act by the Deputy Commissioner or any officer authorised under sub-section (1), the provisions of the Act relating to a formal enquiry shall apply, as if such enquiry is a formal enquiry under the Act.

32. Fee payable on applications, petitions, etc. under this Act.- Notwithstanding anything contained in the Karnataka Court Fees and Suits Valuation Act, 1958 (Karnataka Act 16 of 1958), the fees payable on any application, memorandum of appeal or petition under this Act or rules made thereunder shall be such as may be prescribed.

33. Jurisdiction of courts barred in certain cases.- (1) No suit, prosecution or other proceeding shall lie against the State Government for any act done or purporting to be done under this Act or any rule made thereunder.

(2) No officer or servant of the State Government shall be liable in any civil or criminal proceedings in respect of any act done or purporting to be done under this Act or any rule made thereunder, if the act was done in good faith in the course of the execution of the duties or in the discharge of the functions imposed by or under this Act.

(3) In respect of any act done by any officer or servant of the State Government under colour or in excess of any such duty or function, no suit, prosecution or other proceedings shall lie against such officer or servant without the previous sanction of the State Government and no such suit, prosecution or other proceedings shall be instituted after the expiry of one year from the date of the act complained of.

(4) Notwithstanding anything contained in any law for the time being in force, a civil court shall not entertain any application or suit,-

(i) connected with any matter which has to be decided by the Deputy Commissioner under sections 18, 16 and 23 of this Act ; or

(ii) relating to an order made by the Divisional Commissioner under section 26, and in respect of which a right of appeal has been conferred by sections 29 or 30.

34. Power to make rules.- (1) The State Government may, by notification and subject to the condition of previous publication, make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing provisions, such rules may provide for,-

- (a) all matters expressly required or allowed by this Act to be prescribed;
- (b) the procedure to be followed by the Deputy Commissioner and the officers or authorities appointed or having jurisdiction under this Act;
- (c) the time within which applications and appeals may be presented under this Act in cases for which no specific provision in that behalf is made herein ;
- (d) the application of the provisions of the Code of Civil Procedure, 1908, and the Limitation Act, 1963, to applications, appeals and proceedings, under this Act.

35. Penalties.- (1) If any person,-

- (a) wilfully fails or neglects to comply with any lawful order passed under this Act or contravenes any such order ; or
- (b) offers resistance or obstruction to the Deputy Commissioner taking charge or possession of any property which is vested in the State Government under this Act ; or
- (c) furnishes information which he knows, or has reason to believe to be false or does not believe to be true, he shall, on conviction by a Magistrate, be punishable with imprisonment which may extend to three months or with fine which may extend to two hundred rupees or with both.

(2) No prosecution under sub-section (1) shall be instituted except with the previous sanction of the Deputy Commissioner.

36. Power to remove difficulties.- If any difficulty arises in giving effect to the provisions of this Act, the State Government may make such order, not inconsistent with the provisions of this Act, as may appear to it to be necessary for the purpose of removing the difficulty :

Provided that no such power shall be exercised after the expiry of a period of two years from the commencement of this Act.

37. Laying of rules and orders before the State Legislature.- Every rule made under section 34 and every order issued under section 36 shall be laid as soon as may be after it is made or issued before each House of the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or order or both Houses agree that the rule or order should not be made, the rule or order shall from the date on which the modification or annulment is notified by the State Government in the official Gazette have effect only in such modified form or be of no effect, as the case may be ; so however, that any such modification or annulment shall be without prejudice to the validity of anything

previously done under that rule or order.

38. Repeal.- The Sandur Inams Regulation, 1937, promulgated under a proclamation made by the Ruler of Sandur and all orders made by such Ruler in respect of the Inams in Sandur Area are hereby repealed.

SCHEDULE I

[See Section 2 (1) (0)]

- | | |
|---------------------|-------------------|
| 1. Susilanagar | 13. Bhujanganagar |
| 2. Emmihatti | 14. Narasingapur |
| 3. Siddapur | 15. Ranajitpur |
| 4. Radhanagar | 16. Vittalanagar |
| 5. Ramaghada | 17. Karthikeswara |
| 6. Jaisingapura | 18. Deogiri |
| 7. Dowlatpur | 19. Narayanapura |
| 8. Sandur | 20. Krishnanagar |
| 9. Dharmapura | 21. Shankarapura |
| 10. Yeshwanthanagar | 22. Muraripur |
| 11. Laxmipur | 23. Taranagar |
| 12. Hulikunti | |

SCHEDULE II

(See Section 22)

- | | |
|----------------|------------------|
| 1. Siddapur | 5. Karthikeshwar |
| 2. Susilanagar | 6. Deogiri |
| 3. Hulikunti | 7. Ranajitpur |
| 4. Shankarapur | 8. Dharmapur |

NOTIFICATION

Bangalore, dated 8th November 1976 [No. RD 84 IMA 76]

S.O.2762.- In exercise of the powers conferred by sub-section (4) of section 1 of the Karnataka (Sandur Area) Inams Abolition Act, 1976 (Karnataka Act No. 54 of 1976), the Government of Karnataka appoints the 8th November, 1976, as the date on which this Act shall come into force.

By Order and in the name of the Governor of Karnataka,

N.V. Doraswamy,

Under Secretary

* * * *

THE KARNATAKA PRIVATE NURSING HOMES (REGULATION) ACT, 1976
ARRANGEMENT OF SECTIONS

Statement of Object and Reasons

Sections:

1. Short title and commencement.
2. Definitions.
3. Private Nursing Home to be licenced.
4. Standards.
5. Fees to be charged.
6. Application for licence.
7. Disposal of applications.
8. Factors to be taken into account in disposing of applications.
9. Inspections etc.
10. Defaults.
11. Appeals.
12. Penalty.
13. Cognisance of offences.
14. Indemnity.
15. Rules.
16. Rules to be placed before the State Legislature.
17. Repeal of Karnataka Ordinance No. 25 of 1976.

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STATEMENTS OF OBJECTS AND REASONS

I

Act 75 of 1976.-At present, there are several Private Nursing Homes which are not provided with adequate staff, necessary equipment and physical facilities to render proper treatment and service to patients. They also charge amounts which are exorbitant, and not commensurate with the services rendered by them. In some cases, their premises are not maintained in clean and hygienic conditions. Some of the Medical and para-medical staff working in these Institutions are also not properly qualified or trained in the work entrusted to them. Thus the quality of medical service afforded in these Private Nursing Homes is much below the standard required.

2. It was considered necessary to have a legislation to exercise control over the Private Nursing Homes in order that maintenance of standards etc., are ensured.

3. Therefore the Karnataka Private Nursing Homes (Regulation) Ordinance, 1976 was issued.

4. This Bill seeks to replace the said Ordinance.

(Published in the Karnataka Gazette (Extraordinary) Part IV-2A dated 8-11-1976 as No. 4427 at page 7.)

II

Amending Act 9 of 1977.- The Karnataka Private Nursing Homes (Regulation) Act, 1976, came into force from the 4th November, 1976. Under section 3 of the Act, every existing Private Nursing Home is required to apply for a licence within a period of two months from the appointed day viz., the 4th day of November 1976. This time limit was due to expiry on the 4th day of January 1977. Representations were received from several Private Nursing Homes requesting for extension of time on the ground that the two months time allowed was too short for them to make effective alteration, etc., to fall in line with the prescribed standards.

In these circumstances it was considered necessary to amend section 3 of the Act and extend the said time limit by three months.

Since the Karnataka Legislature was not in session and the amendment had to be effected before the 4th January 1977, the Karnataka Private Nursing Homes (Amendment) Ordinance, 1976 was promulgated.

This Bill seeks to replace the said Ordinance.

(Published in the Karnataka Gazette (Extraordinary) Part IV-2A dated 10-3-1977 as No. at page 8-9.)

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सत्यमेव जयते

KARNATAKA ACT No. 75 OF 1976

(First published in the Karnataka Gazette Extraordinary on the Fourth day of December, 1976)

THE KARNATAKA PRIVATE NURSING HOMES (REGULATION) ACT, 1976

(Received the assent of the Governor on the First day of December 1976)

(As amended by Act 9 of 1977)

An Act to provide for the regulation and control of private nursing homes in the State.

WHEREAS the private nursing homes in the State are being run in an unregulated manner; and

WHEREAS it is expedient in public interest to regulate them;

BE it enacted by the Karnataka State Legislature in the Twenty-seventh Year of the Republic of India as follows :-

1. Short title and commencement.- (1) This Act may be called the Karnataka Private Nursing Homes (Regulation) Act, 1976.

(2) It shall be deemed to have come into force on the Fourth day of November, 1976.

2. Definitions.- In this Act, unless the context otherwise requires,-

(1) 'appointed day' means the date specified in sub-section (2) of section 1;

(2) 'competent authority' means any person or persons or authority appointed by the State Government to perform the functions of the competent authority under this Act and different persons or authorities may be appointed to perform different functions;

(3) 'licence' means a licence granted under the provisions of this Act;

(4) 'manager' in relation to a private nursing home means the person, by whatever name or designation called, who is in charge of, or is entrusted with, the running of a private nursing home ;

(5) 'medical treatment' means treatment in modern medicine or in any other system of medicine like the Ayurvedic, the Unani, the Homeopathic and the Naturopathic ;

(6) 'modern medicine' means the western methods of allopathic medicine, obstetrics and surgery ;

(7) 'nursing home' means a hospital or a clinic or any other place where human diseases are given preventive and/or curative medical treatment ;

(8) 'private nursing home' means a nursing home which is not owned or sponsored by the State or the Central Government ;

(9) 'section' means a section of this Act.

3. Private Nursing Home to be licensed.- On or after the appointed day, no private nursing home shall be established, run or maintained in the State except under and in accordance with the terms and conditions of a licence :

Provided that a private nursing home in existence immediately before the appointed day shall apply for the licence within a period of ¹[eight months]¹ from such day and pending orders thereon may continue to be run but subject to the other provisions of this Act.

1. Substituted by Act 9 of 1977 w.e.f. 30.12.1976

4. Standards.- Every private nursing home shall conform to the standards which may be prescribed regarding the operation theatre, the nursing and other staff and their qualifications, facilities to be provided to the patients, maintenance and like matters.

5. Fees to be charged.- (1) For the medical treatment given, no private nursing home shall charge or collect fees in excess of the scales of fees that may be prescribed.

(2) Fees shall be prescribed having regard to the nature of the disease, the treatment and other like matters.

6. Application for licence.- Every person desiring to establish, run, maintain or continue to run a private nursing home shall make an application to the competent authority in such form and along with such fee as may be prescribed.

7. Disposal of applications.- (1) On receipt of the application under section 6 and after such enquiry as he may deem necessary, the competent authority may, by order, grant or refuse to grant the licence. Where the licence is refused, brief reasons for such refusal shall be given.

(2) Every order under sub-section (1) shall, as soon as may be after it is made, be communicated to the applicant :

Provided that where no such communication is issued before the expiry of ninety days from the date on which the application was made, the licence shall be deemed to have been refused.

8. Factors to be taken into account in disposing of applications.- In disposing of the applications under section 6, the competent authority shall have regard to the following, namely :-

(a) whether the premises housing the nursing home is suitable, hygienically or otherwise ;

(b) whether the nursing home is adequately staffed with qualified doctors, nurses, technical and other personnel ; and

(c) such other factors as may be prescribed.

9. Inspections, etc.- (1) The competent authority may at any time inspect a private nursing home to satisfy himself that the provisions of this Act and the conditions of the licence are being duly observed.

(2) If as a result of such inspection any defects or deficiencies are noticed, the competent authority may, by order, direct the manager to remedy the same within such time as may be specified in the order. Thereupon, the manager shall comply with every such directions and make a report to the competent authority.

10. Defaults.- If any private nursing home commits default in observing any of the conditions of the licence or fails to comply with any direction issued under section 9 or contravenes any of the provisions of this Act, the competent authority may, by order, revoke the licence:

Provided that no such order shall be made except after giving the persons concerned an opportunity of making representations against the proposal.

11. Appeals.- (1) Any person whose application for licence is refused or deemed to have been refused and any person aggrieved by any other order under this Act may prefer an appeal to the prescribed appellate authority.

(2) Every such appeal shall be preferred within thirty days from the date the order appealed against is communicated or is deemed to have been made. The order of the appellate authority on appeal shall be final.

12. Penalty.- Whoever contravenes any of the provisions of this Act or the terms and conditions of a licence shall be liable, on conviction, to imprisonment which may extend to six months or with fine which may extend to five thousand rupees.

13. Cognizance of offences.- No offence under this Act shall be taken cognizance of except on complaint preferred by the competent authority.

14. Indemnity.- No suit or other legal proceeding shall lie against the State Government or any officer of the State Government in respect of anything which is in good faith done by or under this Act.

15. Rules. - (1) The State Government may, by notification make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing provision, such rules may provide for all or any of the following matters, namely:-

- (a) the standards referred to in section 4 ;
- (b) form of the application under section 6 ;
- (c) conditions subject to which licence may be granted;
- (d) other factors to be taken into account under section 8 ;

(e) fees to be paid on applications and appeals ; and

(f) the fees to be charged for the medical treatment given, the accommodation and facilities provided.

16. Rules to be placed before the State Legislature.- Every rule made under this Act, shall be laid, as soon as may be after it is made, before each House of the State Legislature, while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if before the expiry of the session immediately following the session or the successive sessions aforesaid both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall from the date on which the modification or annulment is notified by the Government in the official Gazette have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification, annulment shall be without prejudice to the validity of anything previously done under such rule.

17. Repeal of Karnataka Ordinance No. 25 of 1976.- (1) The Karnataka Private Nursing Homes (Regulation) Ordinance, 1976 (Karnataka Ordinance No. 25 of 1976) is hereby repealed.

(2) Notwithstanding such repeal,-

(i) anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act;

(ii) any application made for permission to establish, run or maintain a private nursing home, shall be deemed to be an application made for licence under this Act and shall be disposed of accordingly.

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सत्यमेव जयते

THE KARNATAKA PRESERVATION OF TREES ACT, 1976
ARRANGEMENT OF SECTIONS

Statement of Object and Reasons

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2. Definitions.

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TREE AUTHORITY

3. Establishment of the Tree Authority.
4. Meetings of the Tree Authority.

CHAPTER III
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5. Appointment of Tree Officer.
6. Appointment of other officers.

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8. Restriction on felling of trees.
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- 23. Rules.
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- 27A. Exemption of certain areas from the operation of this Act.
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- 29. Repeal of Karnataka Ordinance No. 14 of 1976.

SCHEDULE I

SCHEDULE II

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STATEMENTS OF OBJECTS AND REASONS

I

Act 76 of 1976.- Industrialisation and pressure of population have resulted in heavy destruction of tree growth in urban areas. Trees which provide shade, mitigate the extremes of climate, render aesthetic beauty, purify the polluted atmosphere, mute the noise, have been one of the first casualties of pressure on space in our cities and towns.

The percentage of forest area in the heavy rainfall zone is very much below the required level. Denudation in the rest of the areas has catastrophic results. This is the zone forming the catchment of the major rivers in South India. Large scale felling of

trees has resulted in increased soil erosion and floods during monsoons. Stream flow during the rest of the year is reduced. Sedimentation in the reservoirs of our multi-core projects has increased.

In the vast belt covered by the eastern districts of the State, drought and famine conditions have become recurring features. Rains have become erratic. Loss of soil moisture due to wind is excessive. Due to shortage of fuel, cow dung instead of being diverted as manure to the fields is availed as fuels. Avenue trees are destroyed. In this some judicious mixture of silviculture and agriculture can benefit agriculture and animal husbandry. Small number of trees, well distributed, grown in the marginal lands and on bunds of fields can be more effective than blocks of plantations. Trees of leguminous species can benefit agriculture by improving the soil, provide green leaf manure and fodder for cattle. It will provide small timber and fuel.

We have reached the stage when it is incumbent to legislate to restrict and regulate the felling of trees and prescribe growing of a minimum number where none exists.

(Published in the Karnataka Gazette (Extraordinary) Part IV-2A dated 8-11-1976 as No. 4417 at page 16.)

II

Amending Act 21 of 1977.- As per sub-section (6) of section 8 of the Karnataka Preservation of Trees Act, 1976 (Karnataka Act No. 76 of 1976), for bona fide domestic use of a family, any one or more members of such family are entitled to fell trees to the extent of fetching not more than two cubic meters of timber and one and a half tones of firewood. Several requests were made to Government from different forums to relax such limit of felling of trees. After considering the actual requirements of the agricultural population, now it is decided to relax the limit of felling of trees so that the yield obtained from such felling does not exceed two cubic meters of timber and five tones of firewood.

Government has also received a suggestion that in case of malnad areas where planting of casuarina and hopea, wightiana trees is taken up both for bona fide domestic use as well as commercial purpose, any restrictions on felling of such trees may hamper plantation of such trees. It is the intention of the Government to encourage the raising of plantations of such trees by private persons and not to place any restriction to fell those trees. Therefore, it is also considered necessary to exempt the above two kinds of trees from the purview of section 8 of the Act.

Hence this Bill.

(Published in the Karnataka Gazette (Extraordinary) Part IV-2A dated 17-7-1977 as No. 489 at page 3.)

III

Amending Act 14 of 1979.- For the purposes of providing necessary firewood to run the tea factories, it is considered necessary to exempt the ancillary areas attached to tea estate from the provisions of the Act.

Opportunity is taken to make certain verbal changes in the repealing section.

Since the Assembly was not in session an Ordinance was promulgated.

This Bill seeks to replace the said Ordinance.

(Obtained from L.C. Bill No. 1979).

IV

Amending Act 39 of 1987.- As per sub-section (7) of section 8 of the Karnataka Preservation of Trees Act, 1976, the restrictions on felling of trees in any land in the ownership or occupancy of any person do not apply to felling of casuarina and hopea weightiana trees. People have started planting different species of trees in their land to improve ecological conditions and to meet their requirements of fire wood, fodder etc. Restrictions on felling of such trees which are raised by the owners or occupants for the aforementioned purposes may act as disincentive to grow trees in private lands. Therefore, it is proposed to amend sub-section (7) to include some more species of trees so that the restrictions in section 8 shall not be applicable to such species of trees.

Hence the Bill.

(Published in the Karnataka Gazette (Extraordinary) Part IV-2A dated 8-9-1987 as No. 592 at page3.)

V

Amending Act 12 of 1998.—It is considered necessary to amend the Karnataka Forest Act, 1963 (Karnataka Act 5 of 1964) to provide for the following, namely:—

- (1) To include "sandalwood oil" in the definition of sandalwood;
- (2) To define Village Forest Committee and to provide for its constitutions;
- (3) To provide for levy of fee for grant or renewal of licence for saw mills etc;
- (4) To require production of Bank guarantee equal to the value estimated by the Forest Officer, before release of property seized under section 62;
- (5) To enhance the amount of composition from rupees five thousand to rupees fifty thousand;
- (6) To provide for punishment for the acts of the servants of the licensee;

And it is considered necessary to amend the Karnataka Preservation of Trees Act, 1976, to provide for,—

(i) to require the Tree Officer to dispose off the application received within a period of three months;

(ii) To provide for cancellation or suspension of permission under certain circumstances;

(iii) to prohibit granting permission under section 8 to fell trees if it involves felling of all trees for cultivation or extension of cultivation of rubber or tea;

Hence the Bill.

(Obtained from L.C. Bill No. 5 of 1997 (File No. DPAL 53 LGN 97).)

VI

Amending Act 20 of 2000.—The Karnataka Forest and Certain Other laws (Amendment) Bill, 1999 so far it relates to the Karnataka Forest Act, 1963 provides,-

(1) for investing the Forest Officers with the similar powers as conferred on an officer-in-charge of a Police Station in the matter of investigating under the Code of Criminal Procedure, 1973 and to treat the report of such Forest Officer as a report for the purpose of section 190 of the said Code;

(2) that a certificate issued by the Forest Officer shall be evidence in respect of forest produce;

(3) for prevention of commission of offences;

(4) for issue of a certificate by the Conservator of Forest for recovery of tax, royalty etc., due under the Act and for treating it as a decree of a Civil Court;

(5) for requiring sanction of institute a suit or prosecution in respect of acts done under colour of duty by a Forest Officer;

Further, it is proposed to amend the Karnataka Preservation of Trees Act, 1976 to invest the tree officer with the powers of an officer-in-charge of a Police Station in the matter of investigation under the Code of Criminal Procedure, 1973 and to treat his report as a report for the purpose of section 190. Hence the Bill.

(Obtained from L.A. Bill No. 13 of 1999)

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KARNATAKA ACT NO. 76 OF 1976

(First published in the Karnataka Gazette Extraordinary on the Fourth day of December 1976)

THE KARNATAKA PRESERVATION OF TREES ACT, 1976

(Received the assent of the Governor on the First day of December 1976)

(As Amended by Acts 21 of 1977, 14 of 1979, 39 of 1987, 12 of 1998 and 20 of 2000)

An Act to make better provision for preservation of trees in the State.

WHEREAS with the growing pace of urbanisation, industrialisation and increasing population, there has been indiscriminate felling of a large number of trees in the rural and urban areas of the State of Karnataka leading to erratic rainfall, recurring famines and floods, soil erosion and consequent ecological disturbances;

WHEREAS It is expedient to provide for the preservation of trees in the State by regulating the felling of trees and for the planting of adequate number of trees to restore ecological balance and for matters connected therewith;

Be it enacted by the Karnataka State Legislature in the Twenty-seventh Year of the Republic of India as follows:-

**CHAPTER I
PRELIMINARY**

1. Short title, extent and Commencement.- (1) This Act may be called the Karnataka Preservation of Trees Act, 1976.

(2) It extends to the whole of the State of Karnataka.

(3) This section shall be deemed to have come into force on the seventeenth day of July 1976 and other provisions shall come into force on such ¹[date]¹ as the State Government may by notification appoint and different dates may be appointed for different provisions of this Act and for different urban areas or rural areas or parts thereof.

2. Definitions.- (1) In this Act, unless the context otherwise requires,-

(a) 'appointed day' in relation to any area (a) means the date notified under sub-section (3) of section 1;

(b) 'local authority' means a Municipal Corporation, or a Municipal Council or a ¹[Town Panchayat or a Taluk Panchayat]¹;

1. Substituted by Act 12 of 1998 w.e.f. 11.5.1998

(c) 'preservation of trees' means, maintenance and protection of trees to encourage normal growth and prevent damage or cutting or felling and includes

planting of new trees and transplanting trees;

(d) 'relevant Act' means the enactment under which a local authority is constituted;

(e) 'rural area' means an area and of the kind specified in Schedules I and II;

(f) 'to fell a tree' means severing the trunk from the roots, uprooting the tree and includes burning or cutting or girdling or applying arboricides to a tree to cause substantial damage thereto or destruction thereof;

(g) 'tree' means any woody plant whose branches spring from and are supported upon a trunk or body and which trunk or body is not less than five and a half centimeters in diameter and not less than one meter in height from the ground level and includes palms, bamboos, stumps brushwood, canes and seedlings of such tree but does not include sandal and rosewood trees;

(h) 'Tree Officer' means a Forest Officer appointed as such by the ¹[Principal Chief Conservator]¹ of Forests (General) for the purposes of this Act;

1. Substituted by Act 12 of 1998 w.e.f. 11.5.1998

(i) 'urban area' means an area comprising a ¹[larger urban area, smaller urban area or a transitional area]¹;

1. Substituted by Act 12 of 1998 w.e.f. 11.5.1998

(j) 'wood lot' means any piece of land of which trees form the main crop, the average number of such trees in each hectare being not less than twenty-five.

(2) Words and expressions used herein but not defined shall have the meanings assigned to them in the relevant Act.

CHAPTER II TREE AUTHORITY

3. Establishment of the Tree Authority.- (1) The State Government shall, by notification, constitute a Tree Authority for each urban area and for each rural area.

(2) Such Authority shall consist of five members as follows:-

(a) For an urban area,-

(i) the Mayor or the President of the Municipal Corporation, the Municipal Council or the ¹[Town Panchayat]¹, as the case may be;

1. Substituted by Act 12 of 1998 w.e.f. 11.5.1998

(ii) the Divisional Forest Officer or his nominee;

(iii) the District Horticultural Officer having jurisdiction;

(iv) the Municipal Commissioner or the Chief Executive Officer, as the case may be; and

(v) one member of the Municipal Corporation, the Municipal Council or the ¹[Town Panchayat]¹, as may be, nominated by the Mayor or the President, as the case may be:

1. Substituted by Act 12 of 1998 w.e.f. 11.5.1998

Provided that where the Corporation or the Municipal Council or the ¹[Town Panchayat]¹ is superseded, such person as the State Government may nominate shall be the member.

1. Substituted by Act 12 of 1998 w.e.f. 11.5.1998

(b) For a rural area specified in Schedule I, -

(i) the concerned Conservator of Forests having jurisdiction;

(ii) the Special Deputy Commissioner and where there is no Special Deputy Commissioner, the Deputy Commissioner of the district.

(iii) the Superintending Engineer, Communication and Buildings having Jurisdiction; and

(iv) two non-official members appointed by the State Government.

(c) For a rural area specified in Schedule II, -

¹[(i) the Adhyaksha of the Taluk Panchayat;]¹

1. Substituted by Act 12 of 1998 w.e.f. 11.5.1998

(ii) the Block Development Officer having jurisdiction;

(iii) the Assistant Conservator of Forests nominated by the Divisional Forest Officer;

(iv) the District Horticultural Officer having jurisdiction:

¹[(v) one member of the Taluk Panchayat nominated by the Adhyaksha:]¹

1. Substituted by Act 12 of 1998 w.e.f. 11.5.1998

(3) The State Government shall appoint one of the members to be the Chairman.

(4) The Tree Authority may co-opt in such manner and for such period as it may determine not more than three representatives of non-official organisations having special knowledge or practical experience in the preservation of trees.

4. Meetings of the Tree Authority.- (1) The Tree Authority shall meet at least once in three months at such place and time as the Chairman may decide and shall conduct its business in such manner as may be prescribed.

(2) The quorum to constitute a meeting of the Tree Authority shall be one-third of the total number of its members.

CHAPTER III OFFICERS AND SERVANTS

5. Appointment of Tree Officer.- (1) The ¹[Principal Chief Conservator]¹ of Forests (General) may, subject to sub-section (2) appoint for each urban area and rural area one or more Forest Officers as Tree Officers for the purpose of this Act.

1. Substituted by Act 12 of 1998 w.e.f. 11.5.1998

(2) Such Tree Officer shall,-

(i) in an urban area comprising of a ¹[larger urban area]¹, be not below the rank of an Assistant Conservator of Forests;

1. Substituted by Act 12 of 1998 w.e.f. 11.5.1998

(ii) in an urban area comprising of a ¹[smaller urban area or a transitional area]¹, be not below the rank of a Range Forest Officer;

1. Substituted by Act 12 of 1998 w.e.f. 11.5.1998

(iii) in a rural area of the kind specified in Schedule II, be not below the rank of a Range Forest Officer.

(iv) in a rural area of the kind specified in Schedule, I, be not below the rank of a Divisional Forest Officer.

6. Appointment of other officers.- The ¹[Principal Chief Conservator]¹ of Forests (General) may from time to time, appoint such other officers and servants to assist the Tree Officer as he may consider necessary who shall be subordinate to the Tree Officer.

1. Substituted by Act 12 of 1998 w.e.f. 11.5.1998

CHAPTER IV DUTIES OF TREE AUTHORITY

7. Duties of Tree Authority.- Notwithstanding anything in the relevant Act or any other law for the time being in force, the Tree Authority shall, subject to any general or special orders of the State Government, be responsible for,-

(a) the preservation of all trees within its jurisdictions;

(b) carrying out a census of the existing trees and obtaining, whenever considered necessary, declarations from all owners or occupants about the number of trees in their lands;

(c) specifying the standards regarding the number and kind of trees which each locality, type of land and premises shall have and which shall be planted subject to a minimum of five trees per hectare in the case of rural areas;

(d) development and maintenance of nurseries, supply of seeds, saplings and

trees to persons who desire or are required to plant new trees or to replace trees which have been felled;

(e) planting and transplanting of trees necessitated by construction of new roads or widening of existing roads or replacement of trees which have failed to come up along roads or for safeguarding danger to life and property;

(f) organisation of demonstration and extension services for the purposes of this Act and assisting private and public institutions connected with planting and preservation of trees;

(g) planting and maintaining such number of trees as may be considered necessary according to the prescribed standards on roads, in public parks and gardens and on the banks of rivers or lakes or seashores; and

(h) undertaking such schemes or measures as may be directed from time to time by the State Government for achieving the objects of the Act.

CHAPTER V

RESTRICTION ON FELLING OF TREES AND LIABILITY FOR PRESERVATION OF TREES

8. Restriction on felling of Trees.- (1) With effect on and from the appointed day, notwithstanding any custom, usage, contract or law for the time being in force, no person shall fell any tree or cause any tree to be felled in any land, whether in his ownership or occupancy or otherwise, except with the previous permission of the Tree Officer:

¹[Provided that no permission shall be granted under this section for felling of trees if it involves felling of all trees in the areas proposed for cultivation or extension of cultivation of rubber or tea.]¹

1. Substituted by Act 12 of 1998 w.e.f. 11.5.1998

(2) Any person desiring to fell a tree, shall apply in writing to the concerned Tree Officer for permission in that behalf. The application shall be accompanied by a site plan or survey sketch specifying clearly the site or survey numbers, the numbers, kind and girth of the tree sought to be cut and the reasons therefor along with the consent of the owner or occupant.

(3) On receipt of the application, the Tree Officer may, after inspecting the tree and holding such inquiry as he deems necessary, either grant permission in whole or in part or refuse permission:

Provided that permission shall not be refused, if the tree,-

- (i) is dead, diseased or wind-fallen; or
- (ii) has silviculturally matured; or

- (iii) constitutes a danger to life or property; or
- (iv) constitutes obstruction to traffic; or
- (v) is substantially damaged or destroyed by fire, lightning, rain or other natural causes; or

¹[(vi) is required to be removed either for cultivation, extension of cultivation or change in crop cultivation in areas specified in Schedule II, (except where such removal does not involve felling of all trees in the areas proposed for cultivation, extension of cultivation or change in crop cultivation) or for the bonafide use of the applicant.]¹

1. Substituted by Act 12 of 1998 w.e.f. 11.5.1998

³[(4) The Tree Officer shall make all possible endeavour to dispose off the application received under this section within a period of three months from the date of its receipt:

Provided that in computing the period of three months under this sub-section, the time required to obtain,-

- (a) opinion from revenue authorities;
- (b) report from the Assistant Director of Land Records;
- (c) measurements list of trees intended to be felled; or
- (d) any other relevant information as may be prescribed.

shall be excluded.]³

3. Inserted by Act 21 of 1977 w.e.f. 1.12.1987

(5) Where permission to fell a tree is granted, the Tree Officer may grant it subject to the condition that the applicant shall plant another tree or trees of the same or any other suitable species on the same site or other suitable place within thirty days from the date the tree is felled or within such extended time as the Tree Officer may allow.

(6) Notwithstanding anything contained in sub-sections (1) to (5) but subject to such conditions and restrictions as may be prescribed, for bona fide domestic use of a family, one or more members of such family may, if they are otherwise entitled to do so, in the aggregate, fell , in a calendar year, such number of trees as would fetch ⁴[not more than 2.8 cubic metres of timber, ¹[fifty poles and bamboos]¹ and five tonnes of firewood.]⁴

4. Inserted by Act 21 of 1977 w.e.f. 29.7.1977

⁵[(7) Nothing in this section shall apply to felling of ⁴[Casuarina, Coconut, Erythrina, Eucalyptus', Glyrecidia, Hopea Wightina, Prosipis, Rubber, Sesbania, Silver Oak and Subabul trees]⁴]⁵

4. Inserted by Act 21 of 1977 w.e.f. 29.7.1977

5. Substituted by Act 39 of 1987 w.e.f. 1.12.1987

¹[8A. Cancellation or suspension of permission granted under section 8.-

The tree officer may cancel or suspend the permission granted under section 8 on any of the grounds specified below, after giving an opportunity of being heard to the grantee and after recording reasons therefor, namely:-

- (a) furnishing of false or wrong information to obtain permission;
- (b) discovery of defects in title;
- (c) misuse of felling permission;
- (d) non-fulfilment of conditions of felling permission;
- (e) violation of any provisions of this Act or the rules or orders made thereunder;
- (f) felling of unpermitted trees;
- (g) dispute between grantee and others.]¹

1. Substituted by Act 12 of 1998 w.e.f. 11.5.1998

9. Planting of adequate number of trees.- (1) Every owner or occupant of a land shall, within a period of five years from the appointed day or within such extended period as the Tree Authority may specify, plant trees so as to conform to the standards prescribed by the said Tree Authority under clause (c) of section 7.

(2) If in the opinion of the tree Officer the number of trees in any land is not adequate according to the standards referred to in sub-section (1), the Tree Officer may, by order giving a reasonable opportunity to the owner or occupier of the land of making representation, require him to plant such trees, or additional trees, as the case may be, and at such places in the land as may be specified in the order.

(3) The owner or occupier of the land shall comply with such order within thirty days from the receipt thereof or such extended time as the Tree Officer may allow in this behalf.

10. Planting in place of fallen or destroyed trees.- (1) Where any tree has fallen or is destroyed by wind, fire, lightning, torrential rain or such other natural causes, the Tree officer may suo motu or on information given to him, after holding such enquiry as he deems fit, by order, require such owner or occupier to plant a tree or trees in place of the tree so fallen or destroyed, of the same or other species at the same or other suitable place as may be specified in the order.

(2) The owner or the occupier of the land shall comply with such order within thirty days from the receipt thereof or such extended time as the Tree Officer may allow.

11. Preservation of trees.- Subject to the provisions of section 12, it shall be the duty of the owner or occupier of the land who is required by an order under sections 8,

9 or 10 to plant a tree or trees to ensure that they grow properly and are well prescribed.

12. Adoption of trees.- Notwithstanding anything contained in this Act or in any other law for the time being in force, the Tree Authority may, subject to such terms and conditions as it may specify in that behalf, permit any individual, body corporate or institution to adopt any tree for such period as may be specified therein and during such period the said individual, body corporate or institution shall be responsible for the maintenance and preservation of the said tree.

13. Recovery of expenditure on failure to comply with order for planting trees.- Where the owner or occupier fails to comply with an order made by the Tree Officer under sections 8, 9 or 10 the Tree Officer may, after giving a reasonable opportunity to such owner or occupier of making representation and without prejudice to any other action which may be taken against the defaulter under this Act take necessary action himself and recover the expenditure incurred therefor from the owner or the occupier, as the case may be. If such expenditure is not paid within the time specified by the Tree Officer, the amount along with interest at six per cent per annum and other expenses, if any, shall be recovered as if it were an arrear of land revenue.

14. Appeal.- (1) Against the order of the Tree Officer under section 8, 1[8A]1, 9 or 10, an appeal shall lie to the Tree Authority.

(2) Such appeal shall be filed within thirty days from the date the decision is communicated to the owner or occupier of the land and shall be accompanied by a fee of one hundred rupees.

(3) The Tree Authority shall decide the appeal after giving to the appellant a reasonable opportunity of being heard. The decision of the Tree Authority shall be final.

(4) Where an appeal is made in time, the period for compliance specified in the order of the Tree Officer shall be reckoned from the date on which the appeal is decided against the appellant and where the appeal is allowed the fee paid under sub-section (2) shall be refunded to the appellant.

(5) Every appeal shall be heard by not less than three members of the Tree Authority.

1. Inserted by Act 12 of 1998 w.e.f. 11.5.1998

CHAPTER VI

PENALTIES AND PROCEDURE

15. Seizure of property.- Where the Tree Officer has reason to believe that an offence under this Act is committed in respect of any tree, he may seize the tools and

any boats, vehicles or other conveyances or animals used for the commission of the said offence along with the tree or part thereof which has been severed from the ground or the trunk, as the case may be.

¹[15A. Powers of Tree officer in the matter of investigation.- (1) Any Tree officer within such area as the State Government may, by notification specify, may as regards offences under section 22 exercise powers conferred on an Officer incharge of a police station by the provisions of the Code of Criminal Procedure, 1973:

Provided that any such power shall be subject to such restrictions and modifications if any, as the State Government may specify.

(2) For the purposes of section 156 of the Code of Criminal Procedure, 1973 the area in regard to which the Tree Officer is empowered under sub-section (1), shall be deemed to be a police station and such Officer shall be deemed to be the Officer-in-charge of such station.

15B. Report by Tree Officer.- If, on any investigation by a Tree Officer empowered under sub-section (1), of section 15A, it appears that there is sufficient evidence to justify the prosecution of the accused, the investigating officer shall submit a report (which shall, for the purposes of section 190 of the Code of Criminal Procedure, 1973 be deemed to be a police report) to a Magistrate having jurisdiction to enquire into or try the case and empowered to take cognizance of offence on police reports.]¹

1. Inserted by Act 20 of 2000 w.e.f. 4.10.2000

16. Power to release property seized under section 15.- The Tree Officer may release the properties seized under section 15 if the owner or occupier executes a bond for their production whenever required.

17. Power to arrest without warrant.- (1) Any Tree Officer may arrest without warrant any person reasonably suspected of having been concerned in any offence under this Act, if such person refuses to give his name and residence or gives a name or residence which the Tree Officer has reason to believe is false or if he has reason to believe that the person will abscond.

(2) Any person arrested under this section shall be informed, as soon as may be, of the grounds for such arrest and shall be produced before the nearest Magistrate having Jurisdiction in the case within a period of twenty-four hours of such arrest, excluding the time necessary for the journey from the place of arrest to the court of the Magistrate and no such person shall be detained in custody beyond the said period without the authority of a Magistrate.

18. Power to release a person arrested.- Any Tree Officer who has arrested any person under the provisions of section 17 may release such person on his executing a bond with proper surety to appear, if and when so required, before the Magistrate having jurisdiction in the case, or before the police or the Tree Officer concerned.

19. Power to prevent commission of offence.- Every Tree Officer or his subordinates or any forest, revenue or police officer shall prevent and may interfere for the purpose of preventing, the commission of any offence under this Act.

20. Operation of other laws not barred.- Nothing in this Act shall be deemed to prevent any person from being prosecuted under any other law for any act or commission which constitutes an offence under this Act or from being liable under such other law to any higher punishment or penalty than that provided by this Act or the rules made thereunder:

Provided that no person shall be punished twice for the same offence.

21. Power to compound offences.- (1) The State Government may, by order, empower a Tree Officer,-

(a) to compound on payment of a sum 1[equivalent to twenty-five per cent of the value of the property involved in the offence,]1 any offence under this Act;

(b) to release any property seized or liable to confiscation, on payment of the value thereof, as estimated by such officer.

(2) On the payment of such sum or such value or both, as the case may be, to such officer, the offender, if in custody, shall be released. The property, if any, seized shall be released and no further proceedings shall be taken against such offender or property.

1. Substituted by Act 12 of 1998 w.e.f. 11.5.1998

22. Penalty.- Any person who contravenes any of the provisions of this Act or orders made thereunder shall, on conviction, be punishable with imprisonment which may extend to three months or with fine which may extend to one thousand rupees or with both. Upon such conviction the court may order any property in respect of which the offence is committed to be forfeited to the State Government.

¹[22A. Offences by companies.- (1) If the person committing an offence under this Act is a company, the Company as well as every person incharge of, and responsible to the Company for the conduct of its business at the time of the commission of the offence shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1) where an offence under this section has been committed within the consent or connivance of, or that the commission of the offence is attributable to, any neglect on the part of any Director,

Manager, Secretary or other officer of the Company such Director, Manager, Secretary or other Officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.- For the purposes of this section,-

(a) "Company" means any body corporate and includes a firm or other association of individuals; and

(b) "Director" in relation to a firm means a partner in the firm.]¹

1. Inserted by Act 12 of 1998 w.e.f. 11.5.1998

CHAPTER VII MISCELLANEOUS

23. Rules.- (1) The State Government may, by notification, make rules to carry out the purposes of this Act.

(2) Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of the State Legislature, while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall from the date on which the modification or annulment is notified by the Government in the Official Gazette have effect only in such modified form or be of no effect, as the case may be, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under such rule.

24. Indemnity.- No suit, prosecution or other legal Proceedings shall lie against any officer for anything done or omitted to be done by him in good faith under this Act or the rules or orders made thereunder.

25. Investing Tree Officer with certain powers.- (1) The State Government may, by notification, invest the Tree Officers and other officers with all or any of the following powers, namely:-

(a) power to enter upon any land and to survey, demarcate and make a map of the same;

(b) powers of a civil court to compel the attendance of witnesses and the production of documents and material objects; (c) power to issue a search warrant under the Code of Criminal Procedure, 1973;

(d) power to hold inquiries into offences under the Act and in the course of such inquiry to receive and record evidence; (e) power to take possession of property under the Act;

(f) power to direct release of property or withdrawal of charges; (g) Power to insist any person to plant tree or trees of suitable species in adequate numbers on any land owned or occupied by him.

(2) Any evidence recorded under clause (d) of sub-section (1) shall be admissible in any subsequent trial before a Magistrate if such evidence has been taken in the presence of the accused person and recorded in the manner provided by section 355, section 356 or section 357 of the Code of Criminal Procedure, 1973.

26. Transit of felled materials.- The provisions of section 50 of the Karnataka Forest Act, 1963 (Karnataka Act 5 of 1964) and Chapter XVI of the Karnataka Forest Rules shall, mutatis mutandis, apply to the transit of the felled trees under this Act.

27. Power of State Government and the Tree Authority to give directions.- The State Government may from time to time give to the Tree Authority or any Tree Officer and officers subordinate to him and the Tree Authority may give to the Tree Officer or officers subordinate to him, such general or special directions regarding the discharge of their functions and for carrying out effectively the purposes of this Act and such Tree Authority or Tree officers shall comply with the directions issued.

¹[27A. Exemption of certain areas from the operation of this Act.- The State Government may, by notification and subject to such restrictions and conditions as may be specified in such notification exempt any area or areas from the provisions of this Act.]¹

1. Inserted by Act 14 of 1979 w.e.f. 22.9.1978

28. Karnataka Forest Act, 1963 not affected.- Nothing in this Act shall be deemed to affect the operation of the Karnataka Forest Act, 1963 or the Karnataka Land Revenue Act, 1964 and the rules made thereunder and the Provisions of this Act shall be in addition to and not in derogation of the provisions of the said Acts and rules.

29. Repeal of Karnataka Ordinance No. 14 of 1976.- (1) The Karnataka Preservation of Trees Ordinance, 1976 (Karnataka Ordinance No. 14 of 1976) is hereby repealed.

¹[(2) Notwithstanding such repeal any action taken or any appointment, notification, order, scheme, rule, form or bye-law made or issued under the said Ordinance shall be deemed to have been taken, made or issued under this Act and shall continue in force accordingly unless and until superseded by any action taken or any appointment, notification, order, scheme, rule, form or bye-law made or issued under this Act.]¹

1. Substituted by Act 14 of 1979 w.e.f. 4.12.1976

SCHEDULE I

[See section 2 (e)]

Areas comprising lands under '[xxx]¹, tea, rubber, '[xxx]¹, or cinchona cultivation, including wood lots and lands belonging to the State Government and released in favour of others.

1. Omitted by Act 12 of 1998 w.e.f. 11.5.1998

SCHEDULE II

[See section 2 (e)]

Areas comprising lands other than those included in Schedule I.

* * * * *

NOTIFICATION

Bangalore dated 31-10-1981 [No. FFD 107 FTS 81.]

S.O. 2494.- In exercise of the powers conferred by sub-section (3) of section 1 of the Karnataka Preservation of Trees Act, 1976 (Karnataka Act 76 of 1976) the Government of Karnataka hereby appoints First day of November 1981 as the date on which the provisions of section 7 (c), 9, 10, 11, 13, 14, 22, shall come into force in the areas specified in Schedule I and II to the said Act, situated in Districts mentioned in Part-A and Taluks mentioned in Part-B of the table given below excluding the areas mentioned in Part-C thereof, namely:-

PART A

- | | |
|----------------------|-------------------------|
| 1. Belgaum District | 7. Bellary District |
| 2. Dharwad District | 8. Chirtadurga District |
| 3. Bijapur District | 9. Tumukar District |
| 4. Bidar District | 10. Bangalore District |
| 5. Gulburga District | 11. Kolar District |
| 6. Raichur District | 12. Mandya District |

PART B

- | | |
|--------------|----------------|
| 1. Athani | 65. Kottur |
| 2. Chikkodi | 66. Molakamuru |
| 3. Hukkeri | 67. Challekere |
| 4. Gokak | 68. Hiriyur |
| 5. Raibagh | 69. Hosadurga |
| 6. Ramdurga | 70. Holalkere |
| 7. Savadatti | 71. Jagalur |

8. Bailhongal
9. Belgaum
10. Bijapur
11. Indi
12. Sindagi
13. Bagewadi
14. Muddebihal
15. Hungund
16. Badami
17. Bagalkot
18. Bilagi
19. Mudhol
20. Jamakhandi
21. Gulburga
22. Chincholi
23. Yadagir
24. Chitapur
25. Jevargi
26. Afazalpur
27. Shahapur
28. Shorapur
29. Aland
30. Sedam
31. Bidar
32. Humnabad
33. Ourad
34. Dumker
35. Bhalki
36. Raichur
37. Devadurga
38. Manvi
39. Lingasugur
40. Shindanur
41. Gangavathi
72. Davangere
73. Chitradurga
74. Harihar
75. Channagiri
76. Honnali
77. Kadur
78. Hassan
79. Arasikere
80. Alur
81. Channarayapatna
82. Holenarasipur
83. Tumkur
84. Madhugiri
85. Gubbi
86. Sira
87. Pavagada
88. Chikkanayakanahalli
89. Tiptur
90. Turuvekere
91. Kunigal
92. Koratageri
93. Bangalore (North)
94. Bangalore (South)
95. Doddaballapur
96. Devanahalli
97. Hosakote
98. Anekal
99. Kanakapura
100. Channapatna
101. Ramanagaram
102. Magadi
103. Nelamangala
104. Kolar
105. Bagepalli

- | | |
|-------------------|-------------------------|
| 42. Koppal | 106. Gouribidanur |
| 43. Kushtagi | 107. Malur |
| 44. Yelburga | 108. Chikkaballapur |
| 45. Gadag | 109. Siddalaghatta |
| 46. Ron | 110. Gudibande |
| 47. Nargund | 111. Bangarpet |
| 48. Navalgund | 112. Mulbagal |
| 49. Mundargi | 113. Chintamani |
| 50. Shirahatti | 114. Srinivasapur |
| 51. Haveri | 115. Mandya |
| 52. Ranebennur | 116. Malavalli |
| 53. Byadgi | 117. Srirangapatna |
| 54. Hirekerur | 118. Maddur |
| 55. Savanur | 119. Krishanarajpet |
| 56. Kundgol | 120. Nagamangala |
| 57. Hubli | 121. Pandavapura |
| 58. Bellary | 122. Mysore |
| 60. Hospet | 123. Nanjangud |
| 61. Sandur | 124. T. Narasipur |
| 62. Kudligi | 125. Krishnaraja Nagara |
| 63. Hadagali | 126. Bantwal |
| 64. Harapanahalli | 127. Udipi |
| | 128. Mangalore. |

PART C

1. Reserve Forest notified under section 17 of the Karnataka Forest Act, 1963.
2. Lands under the control and management of the Horticultural Department or the University of Agricultural Sciences.
3. Lands cultivated with coffee, tea and rubber wherein the number of plants is less than 750 per hectare; in case of coffee and tea and 225 in the case of rubber.

By Order and in the Name of the Governor of Karnataka,

N. Radha Bai

Under Secretary to Government,

Food and Forest Dept.

Notifications issued under the Ordinance repealed by section 29.

(Printed in view of the amended section 29 (2))

I

Bangalore, dated 20th July, 1976 [No. FFD 100 FDP 76 (I)]

S.O. 1873.- In exercise of the powers conferred by sub-section (3) of section 1 of the Karnataka Preservation of Trees Ordinance, 1976 (Karnataka Ordinance 14 of 1976), the Government of Karnataka hereby appoints the 21st day of July, 1976 as the date on which all the provisions of the said Ordinance shall come into force in the urban areas specified in Part A of Schedule below, other than the area specified in Part B thereof:-

SCHEDULE

PART A

Area comprised within the limits of,-

- | | |
|--|--------------------------------------|
| 1. City of Bangalore Municipal Corporation. | 34. Konanur Town Municipality. |
| 2. Mysore City Municipal Council. | 35. Belur Town Municipality. |
| 3. Mangalore City Municipal Council. | 36. Hassan City Municipality. |
| 4. Belgaum City Municipal Council. | 37. Sakleshpur Town Municipality. |
| 5. The Belgaum Cantonment Board. | 38. Chamarajnagar Town Municipality. |
| 6. Hubli-Dharwar Municipal Corporation. | 39. Gundlupet Town Municipality. |
| 7. Bellary City Municipality. | 40. H.D. Kote Town Municipality. |
| 8. Bijapur City Municipality. | 41. Hunsur Town Municipality. |
| 9. Davanagere City Municipality. | 42. Kollegal Town Municipality. |
| 10. Gulbarga City Municipality. | 43. Periyapatna Town Municipality. |
| 11. K.G.F. consisting of Robertsonpet Municipal Council area. | 44. Yelandur Town Municipality. |
| 12. Bhadravati Town Municipal Council and notified Area, Bhadravati. | 45. Sargur Town Municipality. |
| 13. Shimoga City Municipality. | 46. Ankol Town Municipality. |
| 14. Khanapur Town Municipality. | 47. Honnavar Town Municipality. |

- | | |
|--------------------------------------|-------------------------------------|
| 15. Chickmagalur Town Municipality. | 48. Haliyal Town Municipality. |
| 16. Mudigere Town Municipality. | 49. Kumta Town Municipality. |
| 17. N.R. Pura Town Municipality. | 50. Karwar Town Municipality. |
| 18. Koppa Town Municipality. | 51. Mundgod Town Municipality. |
| 19. Sringeri Town Municipality. | 52. Siddapur Town Municipality. |
| 20. Mercara Town Municipality. | 53. Sirsi Town Municipality. |
| 21. Hebbal Town Municipality. | 54. Dandeli Town Municipality. |
| 22. Kodlipet Town Municipality. | 55. Hosanagar Town Municipality. |
| 23. Kushalnagar Town Municipality. | 56. Sagar Town Municipality. |
| 24. Sanivarsanthe Town Municipality. | 57. Shikaripur Town Municipality. |
| 25. Somwarpet Town Municipality. | 58. Tarikere Town Municipality. |
| 26. Suntikoppa Town Municipality. | 59. Sorab Town Municipality. |
| 27. Ponnampet Town Municipality. | 60. Shiralkoppa Town Municipality. |
| 28. Gonikoppa Town Municipality. | 61. Thirthahalli Town Municipality. |
| 29. Virajpet Town Municipality. | 62. Udupi Town Municipality. |
| 30. Shiggaon Town Municipality. | 63. Karkala Town Municipality. |
| 31. Hangal Municipality. | 64. Puttur Town Municipality. |
| 32. Kalghatgi Town Municipality. | 65. Coondapur Town Municipality. |
| 33. Arkalgud Town Municipality. | |

PART B

Areas excluded from the areas specified in Part A.

Land under the control and management of the Government Horticultural Department and the University of Agricultural Sciences.

By order and in the name of the Governor of Karnataka,

P. Padamanabha

*Commissioner and Secretary to Government,
Food and Forest Department.*

(Published in the Karnataka Gazette (Extraordinary) Part IV-2C (ii) dated 21.7.1976 as No. 3501.)

II

Bangalore, dated 20th July, 1976 [No. FFD 100 FDP 76 (II)]

S.O. 1874.- In exercise of the powers conferred by sub-section (3) of section 1 of the Karnataka Preservation of Trees Ordinance, 1976 (Karnataka Ordinance 14 of 1976), the Government of Karnataka hereby appoints the 21st day of July, 1976 as the date on which all the provisions of the said Ordinance shall come into force in the rural areas specified in Schedule I of the said Ordinance, situated in the Districts mentioned in Part A of Table below, excluding the areas mentioned in Part B thereof:-

**TABLE
PART A**

- | | |
|------------------|------------------|
| 1. Chikmanalur. | 5. Mysore. |
| 2. Hassan. | 6. South Kanara. |
| 3. North Kanara. | 7. Coorg. |
| 4. Shimoga. | |

PART B

1. Reserved Forest notified under section 17 of the Karnataka Forest Act, 1963.
2. Lands under the control and management of the Horticulture Department or the University of Agricultural Sciences.
3. Lands cultivated with coffee, tea and rubber wherein the number of plants is not less than 750 per hectare in the case of coffee and tea and 225 in the case of rubber.

By order and in the name of the Governor of Karnataka,

P. Padamanabha

*Commissioner and Secretary to Government,
Food and Forest Department.*

(Published in the Karnataka Gazette (Extraordinary) Part IV-2C (ii) dated 21.7.1976 as No. 3502.)

III

Bangalore, dated 20th July, 1976 [No. FFD 100 FDP 76 (III)]

S.O. 1875.- In exercise of the powers conferred by sub-section (3) of section 1 of the Karnataka Preservation of Trees Ordinance, 1976 (Karnataka Ordinance 17 of 1976), the Government of Karnataka hereby appoints the 21st day of July, 1976 as the date on which the provisions of clause (e) and (g) of section 7 of the said Ordinance shall come into force in the rural areas specified in Schedule I of the said Ordinance situated in districts mentioned in Part A of the Table below excluding the areas mentioned in Part B thereof:-

**TABLE
PART A**

- | | |
|-----------------------|--------------------------|
| 1. Belgaum District. | 7. Bellary District. |
| 2. Dharwar District. | 8. Chitradurga District. |
| 3. Bijapur District. | 9. Tumkur District. |
| 4. Bidar District. | 10. Bangalore District. |
| 5. Gulbarga District. | 11. Kolar District. |
| 6. Raichur District. | 12. Mandya District. |

PART B

1. Reserved forest notified under section 17 of the Karnataka Forest Act, 1963.
2. Lands under the control and management of the Horticulture Department or the University of Agricultural Sciences.
3. Lands cultivated with coffee, tea and rubber wherein the number of plants is not less than 750 per hectare in the case of coffee and tea and 225 per hectare in the case of rubber.

By order and in the name of the Governor of Karnataka,

P. Padamanabha

*Secretary to Government,
Food and Forest Department.*

(Published in the Karnataka Gazette (Extraordinary) Part IV-2C (ii) dated 21.7.1976 as No. 3503.)

IV

Bangalore, dated 20th July, 1976 [No. FFD 100 FDP 76 (IV)]

S.O. 1976.- In exercise of the powers conferred by sub-section (3) of section 1 of the Karnataka Preservation of Trees Ordinance, 1976 (Karnataka Ordinance 14 of 1976), the Government of Karnataka hereby appoints the 21st day of July, 1976 as the date on which all the provisions of the said Ordinance shall come into force in the rural areas specified in Schedule II of the said Ordinance situated in Taluks mentioned in Part A of the Table below, excluding the areas mentioned in Part B thereof:-

**TABLE
PART A**

- | | |
|------------------------|---------------------|
| 1. Khanapur Taluk. | 25. Bhatkal Taluk. |
| 2. Chickmagalur Taluk. | 26. Haliyal Taluk. |
| 3. Koppa Taluk. | 27. Honnavar Taluk. |
| 4. Mudigere Taluk. | 28. Karwar Taluk. |

5. Narasimharajapura Taluk.
6. Sringeri Taluk.
7. Mercara Taluk.
8. Somwarpet Taluk.
9. Virajapet Taluk.
10. Shiggaon Taluk.
11. Hangal Taluk.
12. Kalghatgi Taluk.
13. Dharwar Taluk.
14. Arkalgud Taluk.
15. Sakaleshpur Taluk.
16. Belur Taluk.
17. Chamarajanagar Taluk.
18. Gundlupet Taluk.
19. Heggadadevanakote Taluk.
20. Hunsur Taluk.
21. Kollegal Taluk.
22. Yelandur Taluk.
23. Periapatna Taluk.
24. Ankola Taluk.
29. Kumta Taluk.
30. Mundgod Taluk.
31. Siddapur Taluk.
32. Srisi Taluk.
33. Supa Taluk.
34. Yellapur Taluk.
35. Bhadravati Taluk. 20
36. Hosanagar Taluk.
37. Sagar Taluk.
38. Tarikere Taluk.
39. Shikaripur Taluk.
40. Shimoga Taluk.
41. Sorab Taluk.
42. Thirthahalli Taluk.
43. Belthangandi Taluk.
44. Coondapur Taluk.
45. Karkala Taluk.
46. Puttur Taluk.
47. Sullia Taluk.

PART B

1. Reserved forest notified under section 17 of the Karnataka Forest Act, 1963.
2. Lands under the control and management of the Horticulture Department or the University of Agricultural Sciences.
3. Lands cultivated with coffee, tea and rubber wherein the number of plants is not less than 750 per hectare in the case of coffee and tea and 225 per hectare in the case of rubber.

By order and in the name of the Governor of Karnataka,

P. Padamanabha
*Secretary to Government,
Food and Forest Department.*

(Published in the Karnataka Gazette (Extraordinary) Part IV-2C (ii) dated 21.7.1976.)

* * * * *

THE KARNATAKA MUNICIPAL CORPORATIONS ACT, 1976.
ARRANGEMENT OF SECTIONS

Statements of Objects and Reasons:

Sections:

CHAPTER I
PRELIMINARY

1. Short title, extent and commencement.
2. Definitions.

CHAPTER II
ESTABLISHMENT OF CORPORATION

3. Specifying larger urban area and establishment of corporation etc.
4. Inclusion and exclusion of areas in, or from the larger urban area.
5. Erection and maintenance of boundary marks.

CHAPTER III
MUNICIPAL AUTHORITIES

6. Municipal Authorities.
7. Constitution of the Corporation.
8. Term of office of Councillors.
9. Omitted.
10. Mayor and Deputy Mayor.
11. Standing Committees.
12. Chairman of the Standing Committees.
13. Construction of reference to standing committees and Chairman.
- 13A. Wards committee
14. Commissioner and his term of office, etc.
15. Salary and other conditions of service of the Commissioner.
16. Acting Commissioner.
17. Honoraria, fees or allowances.
18. Oath of allegiance to be taken by councillors.
19. Declaration of assets, etc.,