



**The Bombay Land Revenue and the Gujarat Panchayats and Education Cess  
(Amendment) Act, 1972**

25 of 1972

**Keyword(s):**

**Land, Revenue, Panchayat, Education Cess, Mamlatdar**

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The Gujarat Government Gazette  
**EXTRAORDINARY**  
PUBLISHED BY AUTHORITY

Vol. XIII] MONDAY, DECEMBER 18, 1972/ AGRAHAYANA 27, 1894

Separate paging is given to this Part in order that it may  
be filed as a separate compilation.

**PART IV**

Acts of the Gujarat Legislature and Ordinances promulgated and  
Regulations made by the Governor.

The following Act of the Gujarat Legislature having been assented to by the  
Governor on the 6th December, 1972 is hereby published for general information.

S. S. SHAH,  
Secretary to the Government of Gujarat,  
Legal Department.

**GUJART ACT NO. 25 OF 1972.**

(First published after having received the assent of the Governor in the  
"Gujarat Government Gazette" on the 18th December 1972).

An Act futher to amend the Bombay Land Revenue Code, 1879, the Gujarat  
Panchayats Act, 1961 and the Gujarat Education Cess Act, 1962.

It is hereby enacted in the Twenty-third Year of the Republic of India as  
follows :—

1. (1) This Act may be called the Bombay Land Revenue and the Gujarat  
Panchayats and Education Cess (Amendment) Act, 1972.

Short title  
and  
commence-  
ment.

(2) It shall be deemed to have come into force on the 1st August, 1972.

Bom.  
V of  
1879.

2. In the Bombay Land Revenue Code, 1879, section 45 shall be numbered  
as sub-section (1) of that section, and

Amendment  
of section  
45 of Bom.  
Vof 1879.

(1) in sub-section (1) as so numbered, at the end of the first paragraph, the following proviso shall be inserted, namely :—

“Provided that a small holder shall not be liable to pay land revenue in respect of the land held by him for the time being for the purpose of agriculture.”;

(2) after sub-section (1) as so numbered, the following sub-sections and Explanation shall be inserted, namely :—

“(2) As soon as may be after the coming into force of the Bombay Land Revenue and the Gujarat Panchayats and Education Cess (Amend-Guj. 1 of 1972. ment) Act, 1972, every Mamlatdar shall, in respect of each of the villages in his taluka, prepare and thereafter keep and maintain, in the prescribed manner and form, an upto-date corrected list of small holders not liable to pay land revenue under this section and for that purpose shall, from time to time, amend, delete or add any entry in that list. In order to enable the Mamlatdar to so prepare, keep and maintain such list, every person who is or becomes a small holder shall, of his own accord or on being required by the Mamlatdar to do so by a general or special notice to be issued in the prescribed manner, furnish to the Mamlatdar within whose jurisdiction the land held by him is situate, within the prescribed period, such particulars as may be prescribed and thereafter inform the Mamlatdar about any changes that may take place in such particulars from time to time. The Mamlatdar shall, after receiving such particulars and after making such inquiry as he thinks fit, make, or, as the case may be, amend, delete or add, any entries in the list :

Provided that the absence or the inclusion of the name of any person from or in such list shall not by itself be conclusive evidence as to the liability or non-liability of any such person as regards the payment of land revenue.

(3) The list referred to in sub-section (2) shall be open to inspection in the office of the Mamlatdar during office hours and shall be published by the Mamlatdar in the prescribed manner and at prescribed intervals.

*Explanation.*—In this section, “small-holder” means a holder in actual possession of land who cultivates less than one-sixteenth of the ceiling area as defined in the Gujarat Agricultural Lands Ceiling Act, 1960 as in force on the 1st August, 1972, and who earns his livelihood principally by agri-1981. culture or by agricultural labour”.

Amendment  
of sections  
169 and 181  
of Guj. VI  
of 1982.

3. In the Gujarat Panchayats Act, 1961—

(1) in section 169, in sub-section (1),—

(i) in clause (a), the word “and” occurring at the end shall be deleted;

Guj.  
VI of  
1982.

(ii) after clause (a), the following clause shall be inserted, namely :—

Bom.  
V of  
1879.

“(aa) every sum which would have been payable as land revenue by a small holder as defined in the *Explanation* to section 45 of the Bombay Land Revenue Code, 1879, in respect of the land held by him for the time being for the purpose of agriculture, had land revenue been payable in respect of such land under the said section by such small holder; and”;

(2) in sub-section (1) of section 181, for the words, brackets and letters “clauses (a) and (b)” the words, brackets and letters “clauses (a), (aa) and (b)” shall be substituted.

Guj.  
XXX-  
V of  
1932.

4. In sub-section (1) of section 5 of the Gujarat Education Cess Act, 1962, in the proviso, after clause (i) the following clause shall be inserted, namely :—

Amendment  
of section 5  
of Guj.  
XXXV of  
1962.

Bom.  
V of  
1879.

“(i-a) is held by a small holder as defined in the *Explanation* to section 45 of the Bombay Land Revenue Code, 1879 and no land revenue is payable in respect thereof under the said section 45, a sum which would have been payable as land revenue by such small holder in respect thereof, had land revenue been payable by such holder, or”.