

1[THE PUNJAB COMMERCIAL CROPS CESS RULES, 1974]

Sections	Subject
1.	Short title and extent
2.	Definitions
3.	Determination of Kharaba
4.	Preparation of notices of demand

(2) Average yield shall be considered that yield as is determined by the Assessing Authority on the basis of yield in the last three years harvest in that area.

Rule 4(1) and (2) and rule 11 (1) (2) (b) and (c).**4. Preparation of notices of demand.-**

(1) The Patwari shall along with the general crop inspection (Girdawari) of each harvest maintain a separate register in form 'A' of all field numbers under commercial crops or orchards. On the basis of the entries in the said register, the patwari shall prepare notices of demand in triplicate, in form 'B' appended to these rules, in respect of the cess payable under the Act by each landowner and shall send the same to the Assessing Authority. On receipt of the notices of demand the Assessing Authority shall satisfy itself that the particulars written there are correct. After it is so satisfied, it shall subscribe its signature thereon and cause the notices of demand to be distributed to the landowners concerned in the manner specified in sub-rules (2) and (3).

(2) Two copies of each of demand shall be sent to the Patwari who shall, deliver them to the lamberdar concerned for distribution to the landowners. The lambadars shall within a period of five days of the receipt of the notices of demand from the patwari, deliver a copy of the notice of demand to the landowner or his agent or some adult male member of his family and obtain the signature of the landowner or his agent or an adult male member of his family, as the case may be on the duplicate copy with him, in token of distribution of the notice of demand to the landowner.

(3) If it is not practicable to distribute the notice of demand to any landowner in the manner specified in sub-rile (2), a copy of the notice of demand shall be pasted at the usual or last known place of residence of the landowners and if the landowner does not reside in the jurisdiction of the Assessing Authority, the copy shall be pasted on a conspicuous place in or near the estate wherein the land, on which the commercial crop is grown or as the case may be which is under an orchard is situated.

Published with Punjab Government, Revenue Department, notification No. G. S. R. 103/PA 14/74/S. 11/74, dated the 24th September 1974.

5. Determination of cess in case in case a commercial crop or fruits in an orchard do not mature in one harvest - In the case of commercial crop or fruits in an orchard which do not mature in one harvest, cess payable under this Act shall be determined after harvest inspection which shall be done immediately before the said commercial crop or fruits in an orchard mature for harvesting. Thereafter the notice of demand shall be caused to be prepared by the Assessing Authority and served on the assessee in the manner prescribed in rule 4.

6. Collection fee - For collection charges relating to the cess leviable under the Act, in the shape of pachotra, the rule made under the Lnd Revenue Act, 1887, shall apply mutatis mutandis.

FORM 'A' [RULE 4 (1)]**Special Register Khasra Girdawsri form Commercial Crops****THE PUNJAB COMMERCIAL CROPS****CESS RULES, 1974**

Name of village Hadbast No. Assessment Circle Tehsil District

Sewat/ Jo. Khatauni)	Name of The owner with details	Area with kind of soil whether irrigated unirrigated	Date of Inspection by Patwari		Condition of crop	Inspection by field Kanungo	Inspection by circle Revenue Officer or any other Revenue Officer specially deputed by Collector	Inspection by Higher Revenue Officer
			Kharif	Rabi				
			Name of crop or orchard	Name of crop or orchard				

Note.-

1. Under column No. 1 Khasra No. on which commercial crop or orchard is grown may be given.
2. Under column No. 2 Khewat No of the landowner or Khatauni of Mortgagee may be given to facilitate preparation of demand notice.
3. Under column No. 3 name of owner/mortgagee, if any, liable to pay cess, with complete address may be given.
4. Under column 4 area of Field No. under commercial crop or an orchard and also the kind of soil i. e., irrigated or barani may mentioned.
5. Under column 7, Condition of crop i. e., Pukhta Kharaba of partly ($\frac{1}{4}$, $\frac{1}{2}$, $\frac{3}{4}$) pukhta or partly ($\frac{1}{4}$, $\frac{1}{2}$, $\frac{3}{4}$) kharaba may be mentioned.
6. Under Column No. 8 Field Kanungo shall record his results of checking against each Khasra Nos.
7. Under Column 9, the Circle Revenue Officer shall record his remarks after checking of khasra Nos. under the commercial crop or an orchard and 100 per cent of such khasra Nos. in which Khasra has been mentioned by the parwari.

FORM B

[Rule 4 (2)]

Notice of Demand in respect of Commercial crop cess payable by each landowner

THE PUNJAB COMMERCIAL CROPS CESS RULES, 1974

Name of the village Hadbast No. Tehsil District

Name of Harvest Agriculture year

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