

THE LAND AND REVENUE ACT

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THE LAND AND REVENUE ACT. ¹

[INDIA Act IL 1876.] (1st February, 1879.)

WHEREAS it is expedient to declare the law relating to the acquisition by private persons of rights in land in the Union of Burma ;

And whereas it is expedient also to consolidate and' amend the law relating to the assessment and collection of land-revenue, capitation-tax and certain other taxes ;

It is hereby enacted as follows :--

PART 1 PRELIMINARY.

1. (1) This Act extends to Lower Burma and the Thayetmyo District of Upper Burma.
(2) The President of the Union may, by notification, except any area from the operation of this Act.
2. * * * *
3. In this Act, unless there is something repugnant in the subject or context, —
(a) land is said to be in the possession of a person under this Act -
 - (1) when it is occupied by him, or by his servant, agent, tenant or mortgagee, or by some other person holding under him ;
 - (2) when he, his servant, agent, tenant, mortgagee or other person holding under him has paid the revenue which fell due in respect of such land during the last preceding year of assessment as fixed under section 41 ;
 - (3) if such land, left fallow in the ordinary course of husbandry, was, when last cultivated, cultivated by him, his servant, tenant, agent or mortgagee, or by some other person holding under him :

Provided that no person shall be deemed to be in possession merely on the grounds mentioned in the second or third clause of this definition of any land which is occupied by a person not holding under him, or of any land which he has relinquished by a notice in writing presented to a revenue-officer at such time of the' year as the President of the Union may by rule from time to time appoint in this behalf :

¹The provisions of this Act have been declared to apply as respects certain matters to the proceedings of revenue-officers under the Fisheries Act (see s. 30 of that Act).

- (b) "revenue-officer" means any person whom the President of the Union may appoint, by name or as holding an office, to do -
- (1) anything required by this Act to be done by a revenue-officer ;
 - (2) anything to be done by a Government officer under this Act or under any rule made under this Act and for the doing of which no agency is specially provided by this Act.

PART II.
OF RIGHTS OVER LAND.

4. Nothing contained in this Part shall apply to the following :- -
- (a) land included in any forest constituted a " reserved forest " under the law for the time being in force :
 - (b) land included in any fishery demarcated under the Fisheries Act :
 - (c) the soil of any public road, canal, drain or embankment :
 - (d) land included within the limits of any town :
 - (e) land appropriated to the dwelling-places of any town or village :
 - (f) land included in any military cantonment :
 - (g) land included in any civil station :
 - (h) land belonging [on the 1st February 1879] ¹ to the site of any monastery, pagoda or other sacred building, or of any school, and continuing to be used for the purposes of such monastery, pagoda, building or school.

The President of the Union may from time to time, by notification, exclude any other land from the operation of this Part or of any section thereof.

5. When the boundaries of any lands exempt, or excluded under section 4 from the operation of this Part or of any section thereof need definition for the purposes of that section, and no other mode of defining them is provided by law, the President of the Union shall cause them to be defined by the revenue-officer.

¹ Substituted by Act II, 1945.

If, before they are defined, any question arises as to whether any land is included within them, such question shall be decided by the revenue-officer, whose decision, subject to appeal and review as hereinafter provided, shall be final.

6. No right of any description shall be deemed to have been or shall be acquired by any person over any land to which this Part applies, except the following :—

- (a) rights created by any grant or lease made by or on behalf of the Government;
- (b) rights acquired under sections 26 and 27 of the Limitation Act ;
- (c) rights created or originating in any of the modes hereinafter in that behalf specified;
- (d) rights legally derived from any right mentioned in clauses (a), (b) and (c) of this section.

7. Except as provided in section 22, any person having been in possession of any culturable land for twelve years continuously, and having during that period regularly paid the revenue due thereon, or held the same under an express exemption from revenue, shall be deemed to have, upon the expiration of that period, acquired the status of a landholder in respect of such land :

Provided that such status shall not be deemed to have been acquired by any possession which terminated more than twelve years prior to the 1st February, 1879.¹

Explanation 1._When land in the possession of one person comes immediately into the possession of another by transfer or succession the possession is deemed to be continuous, and the latter may, in reckoning his length of possession, add the possession of the former to his own.

²Explanation 1A.__Where, by reason of circumstances arising out of the war any person has been compelled to relinquish possession of any culturable land at any time during the period commencing on the 8th day of Dec-ember 1941 and ending with such date as may be prescribed by the President of the Union, by notification, in this behalf, but, who since the cessation of hostilities has regained possession of such culturable land as in the meantime has not been occupied by any other person, he shall be deemed to have been in continuous possession of such land and he may add the period of relinquishment, for the purpose of computing, to the period prescribed in this Section.

Explanation 2._When any revenue has been paid in respect of any land by any person holding such land under the person in possession thereof, such revenue shall, for the purposes of this section, be deemed to have been paid by the person so in possession.

1 Date of commencement of this Act.

2 Inserted by Act XLIV, 1946.

8. A landholder shall have a permanent heritable and transferable right of use and occupancy in his land, subject only

(a) to the payment of all such revenue, taxes and rates as may from time to time be imposed in respect of such land under any law for the time being in force;

(b) to the reservation in favour of Government of all mines and mineral products, and of all buried treasure with all the powers conferred by section 38A.

9.10. * * * *

11. Any landholder who, except as provided in section 12, voluntarily relinquishes the possession of any land shall at once forfeit his status of a landholder in respect of such land.

12. Whenever any person in possession of land, and claiming the status of a landholder in respect thereof, desires temporarily to relinquish the possession of the same, he may present a petition to the revenue-officer requesting him to take over such land.

The revenue-officer on receipt of such petition, if it appears to him on such enquiry as he thinks fit to make that the petitioner is entitled to such status, shall cause a notice to be published in such manner as the President of the Union may by rule prescribe, declaring that he has taken over the land ; and the land shall thereupon be at his disposal to be let on lease or otherwise dealt with, subject to the rights of any third parties over the land and to the right of the petitioner next hereinafter reserved.

13. The petitioner may, at any time within twelve years from the date on which the land has been taken over by the revenue-officer, apply to the revenue-officer to reinstate him in possession of the same :

¹Provided that in computing the twelve years period during which such application may be made, the period beginning from the 1st day of January 1942 to the 31st day of December 1945 shall be disregarded.

On receiving such a^pplication, the revenue-officer shall, in such manner as may be provided by rules made under this Act and in force for the time being, give notice of the application to any person who may be in occupation under him, and shall in due time proceed to eject him, and shall put the applicant in possession of the land :

Provided that no person shall be ejected under this section from any land which, before receiving notice from the revenue-officer of the said application, such person or his predecessor in interest has in any way prepared for cultivation, until the person sought to be ejected has gathered in his crop :

Provided also that no person shall be so ejected from any land which he or his predecessor in interest has planted, drained, embanked or otherwise

¹This proviso was inserted by Act XLIV", 1946.

permanently improved, until he has been paid by the applicant the value of such improvements at the date of ejection, such value to be determined, in case the parties differ, by order of the revenue-officer.

14. If any person applies for possession of land under section 13, alleging that he is the successor in interest of the petitioner from whom such land was taken over by the revenue-officer, the revenue-officer may, in his discretion, reject such application, or proceed thereon under section 13 as if it were an application by the said petitioner, and the person from whom such land has been taken, or any other person, may sue to establish his title to such land.

15. Any person being in possession of any land and asserting that he himself or any other person through whom he claims, acquired the status of a landholder in respect of such land in the manner provided by section 7 may apply to the revenue-officer to record, in a register to be provided for this purpose, a declaration of such status having been so acquired. And the revenue-officer, if it appears to him, after a notice of such application has been published for such period and in such manner as the President of the Union may by rule prescribe, and after such enquiry as the revenue-officer may think fit to make, that such status was so acquired, shall record a declaration to that effect, and furnish the applicant with a certificate of the same having been recorded.

16. If within five years from the date on which a declaration has been recorded under section 15 the revenue-officer is satisfied that it is erroneous, he may cancel it :

Provided that no such declaration shall be so cancelled until a notice of the intention to cancel it has been published for such period and in such manner as the President of the Union may from time to time by rule direct.

While any such declaration remains on the register uncanceled, no fresh Fresh declaration inconsistent therewith shall be recorded in such register.

17. Whenever a question arises in any proceeding before any civil Court as to whether any person acquired the status of a landholder in respect of any land in the manner provided by section 7, and it appears that a declaration of the fact of such status having been acquired by him has been made under section 15 not less than five years before the commencement of such proceeding and is still uncanceled, the Court shall decide in accordance therewith.

Whenever any such question arises in any such proceeding and it appears that no such declaration has been so made, or, if made that it has been cancelled,

and whenever any question arises whether the status of a landholder, having been acquired, has been subsequently lost,

the Court shall refer such question to the revenue-officer, and shall give judgment in accordance with his decision thereon :

Provided that, where any party desires to appeal from the decision of the revenue-officer on any question so referred to a revenue-officer of higher grade empowered to hear such appeal by the rules for the time being in force, the Court shall, on such conditions as to the furnishing of security or otherwise as it thinks fit, defer its judgment so as to admit of such appeal being preferred, and in the event of a decision being given in appeal different from that given by the revenue-officer to whom the question was originally referred, shall give judgment in accordance with the decision pronounced in appeal.

18. The President of the Union may from time to time make rules for the disposal by way of grant or otherwise of any land over which no person has a right of either of the classes specified in clauses (a) and (c) of section 6.

Such rules may provide among other matters for the following :--

- (a) the amount or kind of interest to be created in such land, and the conditions (if any) subject to which such interest may be conferred ;
- (b) the mode in which grants and other dispositions of the land may be made ;
- (c) the total or partial exemption, either absolutely or subject to conditions, of the land from revenue for a term of years or for any life or lives or during the maintenance of any institution ;
- (d) the realization of any money payable in consideration of the grant or other disposition, or of any penalty payable on breach of a condition annexed to such grant or disposition, as if it were an arrear of revenue due in respect of the land by the person taking under the grant or disposition, his legal representatives or assigns.

19. The President of the Union may also from time to time make rules to regulate the temporary occupation of such land as last aforesaid, and may empower any revenue-officer to eject any person occupying, or continuing to occupy, such land in contravention of such rules.

20. The President of the Union shall from time to time as occasion requires make rules for the allotment from the land referred to in section 18 of grazing-grounds to the inhabitants of any village in the neighbourhood whom he considers to stand in need of such allotment, and for regulating and controlling the enjoyment of such grazing-grounds by persons permitted to resort thereto.

21. The President of the Union shall also make rules from time to time and for different places as occasion requires -

for the allotment from the land referred to in section 18, for the use of tribes or families practising toungya-cultivation, of areas suitable for such cultivation of sufficient extent and situated in localities reasonably convenient for the purposes of the persons to whom they are allotted,

and for regulating and controlling the enjoyment of land so allotted by persons permitted to resort to the same.

22. No person shall acquire, by length of possession or otherwise, any right over lands disposed of or allotted under section 18, section 20, or section 21 beyond that which is given by the rules made under the said sections respectively.

22A. (1) Every person who is a party to an alienation of land, whether permanent or temporary, shall report the same either orally or in writing within sixty days of its occurrence to such revenue-officer as the President of the Union may appoint in this behalf, or, failing such appointment, to the revenue surveyor or circle thugyi

(2) The officer to whom a report is made under sub-section (1) shall enter the necessary particulars in a register in a form to be prescribed by the President of the Union and shall send a copy of the entry to the revenue-officer appointed in this behalf through the usual channels.

(3) Any person who without good or sufficient cause fails to make the report required by sub-section (1) shall be liable at the discretion of the Deputy Commissioner

to pay a fine which may extend to five times the amount of land-revenue payable annually in respect of the land so alienated, and such fine may be recovered as if it were an arrear of land-revenue.

PART III.
OF REVENUE AND TAXES

A.-Of Land-revenue

23. All culturable land and all land which was culturable on the 1st February, 1879¹, but which subsequently becomes unculturable in consequence of the erection of buildings or otherwise by the act of man, and all land assessed to land-revenue on the 1st February, 1879¹, shall be liable to be assessed to land-revenue in manner hereinafter mentioned.

But nothing in this section shall apply to--

- (a) land which, on the 1st February, 1879¹, belonged to the site of any monastery, pagoda or other sacred building, or of any school, and which continues to be used for the purposes of such monastery, pagoda, building or school ;
- (b) land exempt from assessment under the express terms of any grant made by or on behalf of the Government ;
- (c) land in respect of which a toungya-tax is imposed under section 33 ;
- (d) land appropriated to the dwelling-places of any town or village and exempted from the operation of the former part of this section by order of the President of the Union.

¹ Date of commencement of this Act.

24. The land-revenue payable under section 23 in any area shall be assessed at such rates, in such a manner and for such period as the President of the Union may, by notification, direct.

25. Subject to the rules made under section 24 and for the time being in force, and except as provided in that section and in sections 28 and 42, the rates payable in respect of any land may be altered from time to time as the President of the Union may direct.

26. Any person in possession of any culturable land which is liable to be assessed to land-revenue may apply to the revenue-officer to make a settlement with him of such land. If such person appears to have a permanent heritable and transferable right of use and occupancy in the land, the revenue-officer shall offer him a settlement of the nature hereinafter described.

If such person does not appear to have such a right, it shall be in the discretion of the revenue-officer to offer or refuse such settlement.

27. The settlement offered to the applicant may be either -
(a) a settlement of a single annual sum payable in respect of the whole land, or
(b) a settlement of certain annual rates per acre or other superficial measure of land.

In either case the settlement may provide that, for any additional land situate within certain local limits which the applicant may cultivate (not being land acquired by him by transfer or succession), he shall not be required to pay during the continuance of such settlement any revenue whatever or any revenue in excess of rates fixed thereby for such additional land.

The President of the Union shall by rules determine the cases in which each of the said descriptions of settlement shall be offered, and the general principles on which the amount or rate of the revenue payable thereunder shall be fixed.

Subject to such rules, the nature and stipulations of the settlement to be offered in each case shall be in the discretion of the revenue-officer.

28. When a settlement of any land offered under sections 26 and 27 has been accepted, neither the person on whose application such settlement has been made, nor any person succeeding him in possession of the land by transfer or succession, nor any person holding under him or under a person so succeeding him, shall, during the term of such settlement, be held liable to pay any revenue in respect of such land beyond that fixed by the settlement.

But no person shall be deemed to have acquired any right to or over any land, as against any other person claiming rights to or over the same land, merely on the ground that a settlement of such land has been made on his application, or on the application of some person through whom he claims.

29. The settlement shall be made for such term as the President of the Union may from time to time by rule direct.

The settlement of any land shall terminate at the close of any year of assessment prescribed under section 41 if the person in possession of such land, and entitled under section 28 to the benefit of such settlement, not less than three months before the close of such year, presents to the revenue-officer a notice in writing declaring that he desires to rescind the settlement, and at the same time pays to him all revenue payable in respect of the said land to the close of such year.

If any such person omits to give the notice and make the payment required by this section, he shall continue liable for the revenue payable from time to time under the settlement, although he may have relinquished possession of the land.

30. If the term for which a settlement of any land has been made elapses before a new settlement thereof is made, any person who was entitled to the benefit of the expired settlement at the time of its expiration and continues in possession of such land, and any person holding under him or claiming through him without an interruption of possession, shall be entitled to the benefit, and be bound by the stipulations, of the expired settlement until a new settlement of such land is made :

Provided that the said stipulations shall cease to be in force at the close of any year of assessment as aforesaid if the person in possession, not less than three months before the close of such year, presents to the revenue-officer a notice in writing requiring that they should so cease.

B.- Of the five per cent. cess.

31-32.

C.- Of the Toungya-tax.

33. The President of the Union may direct that, in lieu of the revenue assessable on any land under toungya-cultivation, there shall be collected an annual tax, either on each male person who has completed his age of eighteen years, or on each family of persons, taking part in the cultivation of such land at any time during the year of assessment as fixed under section 41.

The rates of such tax may be fixed from time to time by the President of the Union, but shall not exceed the following that is to say

on each male cultivator, two rupees,
on each family of cultivators, two rupees.

¹ 34-36. * * * *

¹ Sections 34 to 36 and the heading "D.—Capitation Tax and the Land-rate in lieu thereof " were omitted by Act VI, 1947.

E.—Of Personal Liability for certain Revenue and Taxes.

37. The amount payable on account of revenue [^x] on any land for any year of assessment shall be due jointly and severally from all persons who have been in possession of such land at any time during such year, and all persons who have held under them as tenants, mortgagees or conditional vendees.

38. When a tax per family of cultivators of any land is imposed, the amount due for any year of assessment from each family shall be due jointly and severally from all males of such family who at any time during such year, being then above the age of eighteen years, took any part in the cultivation of such land.

F._Of the Extraction of Minerals and Licences to collect Edible Birds' nests.

38A. (1) In the case of any land wherein the right to. minerals is reserved te,y of royal-to or otherwise belongs to Government, the Government shall have all powers necessary for the proper enjoyment of its right thereto, and may dispose of any such right and powers to any persons in such manner as to it may seem fit.

²(2) Whenever the rights of any owner or occupier of any land are infringed by the occupation or disturbance of the surface of the said land, either by the Government in the exercise of the rights and powers referred to in sub-section (1), or by any person to whom the Government may have disposed of such rights and powers in regard to the said land, the Government shall pay, or cause to be paid, to such owner or occupier compensation for the infringement.

The compensation shall be determined, as nearly as may be, in accordance with the provisions of the Land Acquisition Act.

(3) The President of the Union may from time to time make rules--

- (a) for regulating or prohibiting the mining, quarrying or digging for or the excavating or collecting of minerals on land wherein the right to minerals is reserved to or otherwise belongs to Government;
- (b) for the disposal by way of lease, licence or otherwise of such right of the Government, and fixing the conditions subject to which and the mode in which such dispositions may be made ;
- (c) for the levy and collection of royalties and fees in respect of minerals, mined, quarried, excavated or collected on any such land ; and
- ²(d) for prohibiting or regulating and controlling the possession, purchase, sale, transport and export of minerals, for the issue of licences in furtherance of such regulation and control. and for the levy and collection of fees in respect of such licences.

39. * * * *

40. The President of the Union may from time to time make rules--

¹ Deleted by Act VI, 1947,

² Substituted *ibid*.

- (a) for granting licences to collect, or farms of the right of collecting, edible birds' nests upon land over which no person has a right of either of the classes specified in clauses (a) and (c) of section 6;
- (b) for fixing the amount of fees to be charged in respect of such licences or farms.

G.—Miscellaneous.

41. The year of assessment of any revenue, rate, tax or fee leviable under this Part shall commence on such day of the calendar year as the President of the Union may from time to time by rule prescribe.

42. Notwithstanding anything contained in this Part, no enhancement made in any such revenue, rate, tax or fee shall take effect until the commencement of the year of assessment following that in the course of which it is made.

**PART IV.
OF ARREARS AND THE MODE OF RECOVERING THEM.**

43. Every sum payable under this Act on account of any revenue, tax, rate, fee, [duty, com-position, compensation or costs] shall fall due on such date, and shall be payable at such place and to such person, as the President of the Union may from time to time by rule direct.

44. When any such sum has fallen due, and a written notice of demand for it has been served on any one of the persons liable for it, or published in such manner as the President of the Union may from time to time by rule direct, and thirty days have elapsed from the service or publication of such notice without such sum having been paid, such sum shall be deemed to be an arrear ; and every person liable for it shall be deemed to be a defaulter.

45. An arrear may be realized as if it were the amount of a decree for money passed against the defaulter in favour of any revenue-officer whom the President of the Union may from time to time appoint in this behalf by name or as holding any office.

Proceedings with a view to the realization of such arrears may be institute] by such officer before any other revenue-officer whom the President of the Union may from time to time appoint by name or as holding any office ; and, except in so far as the President of the Union may otherwise by rule direct, such other officer may exercise all the powers conferred on, and shall conform to all rules of procedure prescribed for, a Court executing a decree by the Code of Civil Procedure :

Provided that -

¹ Substituted Act VI, 1947.

except when execution is applied for against a defaulter who has absconded, or who is reasonably believed to be about to abscond,

the officer before whom proceedings are instituted under this section shall, before issuing any process of execution against a defaulter, cause a notice to be served on him in the manner prescribed for the service of summons on defendants in civil suits, requiring him either to pay the amount of the arrear or to appear on a day fixed in the notice and show cause why such amount should not be realized from him.

If on the day so fixed such amount has not been paid and the defaulter does not appear, or appearing fails to show cause as aforesaid, the said officer may order the process to issue forthwith.

46. Instead of, or in addition to, the proceedings which may be instituted under section 45, a revenue-officer empowered in this behalf by the President of the Union may, when the arrear is one of land-revenue [* * * *]¹, proceed against the land on which such arrear has accrued as next hereinafter provided.

47. If such officer finds on enquiry that there exists any permanent heritable and transferable right of use and occupancy in the land, he may sell by public auction such right in the whole of the land, or in such portion there-of as he may deem sufficient, for the realization of the arrear.

The proceeds of such sale shall be applied in the first place in liquidation of the arrear, and, in the event of there being any surplus remaining, the revenue-officer shall, if he is satisfied as to the right of any person claiming such surplus, pay the amount thereof to such person, and if he is not so satisfied, shall hold the amount in deposit for the person who may ultimately succeed in due course of law in establishing his title thereto.

48. The purchaser at a sale held under section 47 shall be deemed to have acquired the right offered for sale, free from all encumbrances created over it and from all subordinate interests derived from it, except such as may be expressly reserved by the revenue-officer at the time of sale.

49. If the revenue-officer proceeding against the land finds on enquiry that no permanent heritable and transferable right of use and occupancy exists therein, he may, by proclamation published on the land in such manner as the President of the Union from time to time by rule directs, declare that he has taken possession of such land on behalf of the Government, and may summarily eject any person found in occupation thereof.

50. When a proclamation is published under section 49 in respect of any land over which any private rights of any description exist, such land shall be deemed to have been, from the date of such proclamation, vested in the Government free from all such rights as have not been expressly reserved by the terms of such proclamation.

¹Deleted by Act VI, 1947.

51. All costs of any proceeding under this Act for the recovery of an arrear may be recovered as if they formed part of such arrear.

52. If a revenue-officer has reason to believe that a revenue-officer subordinate to him who has collected any sum due under this Act has absconded or is about to abscond without accounting for such sum, he may issue a warrant for the apprehension of such subordinate officer and proceed against him or cause proceedings to be instituted against him as if he were a defaulter in the amount so collected.

53. Any person who has become liable for any amount as surety for a defaulter or revenue-officer may be proceeded against as if he himself were a defaulter in such amount.

PART V. MISCELLANEOUS.

54. A revenue-officer may, by a notice in writing duly served in accordance with rules to be made under this Act, require any person liable for the revenue of any land, or entitled to hold such land free of revenue, to erect boundary-marks sufficient for defining the limits of such land, or to repair any such boundary-marks already existing ; and, if such person fails to comply with his requisition within a period to be specified in the notice, may cause the work to be done and recover the cost thereof as if it were an arrear of revenue due in respect of the land.

54A. (1) A revenue-officer may summon any person whose attendance he considers necessary for the purpose of any business before him as a revenue-officer. Such summons shall be issued and served in accordance with the provisions of the Code of Civil Procedure regarding the service of summonses.

(2) Every person so summoned shall be bound to appear at the time and place mentioned in the summons in person or, if the summons so allows, by his recognized agent or legal practitioner.

54B. Every person attending in obedience to a summons issued by a revenue-officer and every applicant or other person appearing before a revenue-officer shall be bound to state the truth upon any matter respecting which he is examined or makes statements, and to produce such documents and other things relating to any such matter as the revenue-officer may require.

55. Appeals shall lie from orders -and decisions given under any Appeals. provision of this Act in such cases, to such officers and subject to such limitations as to time and such other conditions as the President of the Union may from time to time by rule determine ;

Provided that decisions by an officer of a grade lower than that of a Commissioner of a division in or on the following matters, claims and questions shall not be final (namely) :--

- (a) matters disposed of by revenue-officers under section 5, and sections 12 to 17, inclusive, except orders as to the value of improvements ;
- (b) claims to occupy or resort to lands under sections 19, 20 and 21, and disputes as to the use or enjoyment of such lands between persons permitted to occupy or resort to the same
- (c) questions as to whether any land or any person is liable to be assessed to any revenue, tax or rate ;

- (d) questions as to the mode or principle of assessment of any revenue, tax or rate, or as to the amount assessed ;
- (e) questions as to the right to a settlement of land-revenue, or the nature or term of the settlement to be offered ;
- (f) questions as to the validity or effect of any settlement, or as to whether the conditions of any settlement are still in force ;
- (g) questions as to the liability of any person under sections 37 and 38 ;
- (h) questions as to whether any revenue, tax or rate is in arrear ;
- (i) questions as to the legality of any process issued under section 45 ;
- (j) questions as to the validity of a sale under section 47, or as to the effect of a proclamation under section 49 :

Provided also that in all cases the Financial Commissioner shall have power to call for and review the proceedings, if he thinks fit to do so, and pass such order thereon consistent with the provisions of this Act as he thinks fit.

56. Except as hereinbefore expressly provided, no civil Court shall exercise jurisdiction as to any of the following matters (namely) :

- (a) matters, claims and questions mentioned in the first proviso to section 55 ;
- (b) claims to any office connected with the revenue administration, or to any emolument appertaining to such office, or in respect of any injury caused by exclusion, suspension or removal therefrom ;
- (c) claims to have allotments made under section 20 or section 21 and objections to the making of such allotments ;
- (d) claims to a remission or refund of any revenue, tax, rate, fee, duty or composition payable or paid under this Act ;
- (e) questions as to the right to, or amount of, any compensation for improvements awardable under section 13.

57. The President of the Union may invest any revenue-officer by name or as holding any office with any of the following powers, in addition to the powers directly conferred on revenue-officers by this Act, to be exercised by him in any part of Lower Burma or in any class of cases in any such part ;

- (a) power to enter upon any land and to survey, demarcate or make a map of the same ;
- (b) power to cut and thresh the crop on any land and weigh the grain with a view to estimating the capabilities of the soil ; any power exercised by a civil Court in the trial of suits ;
- (d) power to delegate the exercise of any power, or the performance of any duty, to a subordinate revenue-officer ;
- (e) power to review any decision or order given by a revenue-officer which is not open to appeal, or from which, if open to appeal, no appeal has been preferred ;
- (f) power to call for the proceedings of any subordinate revenue-officer and review any order or decision given therein which is not open to appeal, or from which, if open to appeal, no appeal has been preferred.

58. In addition to the other matters for which the President of the Union is empowered to make rules by this Act, he may from time to time make rules

- (a) for the assessment and collection of all revenue and of every tax rate, fee, duty and composition leviable under this Act ;

- ¹ (aa) to regulate claims to remission of any revenue paid or payable under this Act, and such rules may provide that when any false or frivolous application for remission of any such revenue is made a surcharge not exceeding fifty *per centum* of the revenue payable may be imposed by way of penalty, and that such surcharge may be realized as if it were an arrear of land revenue
- (b) to determine the person by whom, and the time, place and manner at or in which, anything to be done under this Act, and for which no express provision is made in these respects, shall be done; and generally to regulate the procedure of revenue-officers in all cases ;
- (c) to provide for the investigation by the higher revenue-officers of charges of misconduct preferred against revenue-officers of lower grade ;
- (d) * * * *
- (e) to regulate the costs in all proceedings before revenue-officers, and to provide for their realization as if they were arrears of land-revenue ;
- (f) as to making advances of money to agriculturists for the purchase of seed and cattle, for the construction, maintenance and repair of dwelling-houses and other buildings, and for other such purposes not coming within the scope of the Land Improvement Loans Act ;
- (g) for the recovery of advances made under clause (f) of this section from the persons to whom they were made or their legal representatives; and generally, to carry out the provisions of this Act.

59. The President of the Union may, in making any rule under this Act, attach to the breach of it, in addition to any other consequences that would ensue from such breach, a punishment, on conviction before a Magistrate, not exceeding one month's imprisonment, or two hundred rupees fine, or both.

60. (1) The power to make any rules under this Act is subject to the condition of the rules being made after previous publication

(2) All rules made under this Act shall be published in the Gazette and shall thereupon have effect as if enacted in this Act.

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¹ Inserted by Act XII, 1945,