

## TAMIL NADU ACT NO. 36 OF 1980.\*

**THE TAMIL NADU BOARD OF REVENUE ABOLITION ACT, 1980.**

*[Received the assent of the President on the 1st November 1980, first published in the Tamil Nadu Government Gazette Extraordinary on the 5th November 1980  
(Aippasi20, Rowthri ---2011—Thirualluvar Aandu).]*

An Act to provide for the abolition of the Board of Revenue and to provide for matters connected therewith.

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-first Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Board of Revenue Abolition Act, 1980.

Short title and  
Commencem  
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(2) It shall come into force on such date as the Government may, by notification, appoint.

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

Definitions

(a) “Appropriate Authority” means, —

- (i) the Commissioner; or
- (ii) any officer not below the rank of Additional Secretary to Government; or
- (iii) any other officer not below the rank of District Collector;

specified by the Government under sub-section (1) of section 4;

(b) “Commissioner” means a Commissioner appointed under section 5;

(c) “Government” means the State Government;

(d) “law” includes any rule, by-law, regulation, notification, scheme, form or order;

(e) “local area” means one or more revenue districts or part of a revenue district as may be specified in the notification under section 6.

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\*For Statement of Objects and Reasons, see Tamil Nadu Government Gazette Extraordinary, dated the 4th February 1980, Part IV – Section 1, page 18.

Abolition of  
Board of  
Revenue

3. The Board of Revenue in the State of Tamil Nadu is hereby abolished.

Powers of  
Board of  
Revenue and  
Member of  
Board of  
Revenue to be  
exercised by  
the  
Government or  
Appropriate  
Authority

4. (1) The jurisdiction and powers vested in and duties performed by the Board of Revenue or any Member of the Board of Revenue immediately before the date of the commencement of this Act, by or under any law, shall be vested in, and performed by –

- i. the Government; or
- ii. the Commissioner; or
- iii. any officer not below the rank of Additional Secretary to Government; or
- iv. any officer not below the rank of District Collector;

as may be specified by the Government, by notification in this behalf in respect of such matters, and with effect from such date, as may be specified therein.

(2) The Government, may in like manner, modify or cancel any authorization made under sub-section (1).

Explanation.- For the purpose of this section, the jurisdiction and powers vested in, and the duties performed by any Member of the Board of Revenue shall include the jurisdiction and powers vested in and the duties performed by such Member either in the capacity of the Member of the Board of Revenue as such, or by virtue of an authorization made by or under any law.

Appointment of  
Commissioners

5. (1) For purpose of authorization under section 4, the Government may, by notification, appoint one or more officers as Commissioner or as Commissioners with such designation as may be specified.

(2) The Government may, in like manner, modify or cancel any appointment made under sub-section (1).

Vesting of  
additional  
powers in the  
Government or  
Appropriate  
Authority

6. The Government may, by notification, also authorize the Government of the Appropriate Authority to exercise any of the powers vested by or under any law for the time being in force in any officer or authority (other than the Board of Revenue) under the control of the Government and also specify the local area within which such powers may be exercised.

7. Subject to the provisions of Article 311 of the Constitution, the Government may make rules regulating the conditions of service of the persons employed in the Board of Revenue, immediately before the date of the commencement of this Act.

Conditions of service of the employees of Board of Revenue.

8. The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any law for the time being in force.

Act to override other laws.

9. (1) The Government may make rules to carry out all or any of the purposes of this Act.

Power to make rules.

(2) All rules made under this Act shall be published in the Tamil Nadu Government Gazette and unless they are expressed to come into force on a particular day, shall come into force on the day on which they are so published.

(3) Every rule made under this Act shall, as soon as possible after it is made, be placed on the table of both Houses of the Legislature, and if, before the expiry of the session in which it is so placed or the next session, both Houses agree in making any modification in any such 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 that rule.

10. (1) In the application of any law, any reference to the Board of Revenue or Member of the Board of Revenue shall, unless the context otherwise requires, be deemed to be a reference to the Government or the Appropriate Authority specified in the notification under sub-section (1) of section 4.

Construction of references to "Board of Revenue" or "Member of Board of Revenue" or "Standing Orders of the Board of Revenue".

(2) The "Standing Orders of the Board of Revenue" as in force on the date of commencement of this Act shall, on and from the said date, be called "Revenue Standing Orders" and continue in force until altered, amended or rescinded by the Commissioner or the Government, as the case may be.

11. (1) If any difficulty arises in giving effect to the provisions of this Act, the Government may make such order not inconsistent with the provisions of this Act as may appear to them to be necessary or expedient for the purpose of removing the difficulty:

Power to remove difficulties.

Provided that no such order shall be made after the expiration of two years from the date of the commencement of this Act.

(2) Every order made under this section shall, as soon as after it is made, be laid before each House of the Legislature.

Repeal

12. (1) The Tamil Nadu Board of Revenue Regulation, 1803 (Tamil Nadu Regulation I of 1803), the Tamil Nadu Revenue Commissioner Act, 1849 (Central Act X of 1849) and the Tamil Nadu Board of Revenue Act, 1894 (Tamil Nadu Act I of 1894), are hereby repealed.

(2) Notwithstanding such repeal, –

(i) any application, appeal, revision or other proceeding pending before the Board of Revenue or any Member of the Board of Revenue under any law for the time being in force on the date of the commencement of this Act shall stand transferred to the Government or the Appropriate Authority specified in the notification under sub-section (1) of section 4;

(ii) Anything done or any action or proceeding taken under any law for the time being in force, including any order passed or decision given by the Board of Revenue or any Member of the Board of Revenue before the date of the commencement of this Act, shall be deemed to have been done, taken, passed or given by the Government or the Appropriate Authority.