THE GOVERNMENT MANAGEMENT OF PRIVATE ESTATES
ACT (1892)

[Repealed by the Law for the Repeal of Laws (19 February 1992)]

India Act X, 1892
24 October, 1892

Whereas it is expedient to provide for the levy of a rate on private estates under the management of the Government to cover the cost of all Government establishments in so far as they are employed in the supervision and management of such estates, other than establishments specially entertained for any particular estate or group of estates, and to meet all contingent expenditure incurred by the Government in connection with such supervision and management; It is hereby enacted as follows:-

1. [.....]

2. In this Act, unless there is something repugnant in the subject or context:

(1) “immoveable property” includes land, buildings, hereditary allowances, rights to ways, lights, ferries, fisheries or any other benefit to arise out of land; and things attached to the earth or permanently fastened to anything which is attached to the earth, but not standing timber, growing crops or grass;

(2) “gross income” includes all receipts of every kind in produce or cash, except money borrowed, recoveries of principal, and the proceeds of sale of immoveable property or of moveable property properly classed as capital; and

(3) “private estates under Government management” include:

(a) [.....]

(b) encumbered estates under Government management;

(c) estates attached for default of payment of Government revenue;

(d) minors’ estates placed under the guardianship of a revenue officer of the Government by a civil Court;

(e) estates managed by a Collector in pursuance of any order made under the Code of Civil Procedure; and

(f) all other estates made over to or taken under the management of a revenue officer of the Government as such under any law for the time being in force or in virtue of any agreement.
3. It shall be lawful for the President of the Union:

(1) to levy on all private estates under Government management a rate not exceeding five per cent, on the gross income, calculated, as nearly as may be possible, to cover:

(a) the cost of all Government establishments in so far as they may be employed in the supervision or management of such estates other than establishments specially entertained for the supervision or management of any particular estate or group of estates, and

(b) all contingent expenditure incurred in consequence of such supervision of management;

(2) from time to time to vary such rate; and

(3) to reduce or remit such rate in any special case or cases as may be equitable;

Provided that in deciding the amount of the rate to be levied under this Act on any particular estate or group of estates, the President of the Union shall consider the expenditure incurred on special establishments for such estate or estates.

4. In cases where an officer of the Government is employed to give legal advice or to audit accounts on behalf of any estate, the President of the Union, if he considers the services rendered to be of a special nature, may direct a special charge to be made against that estate on account of such services, irrespective of the rate leviable under the last foregoing section.

5. Nothing in this Act shall apply to the cost of establishments specially entertained or to expenditure of any description specially incurred in respect of any particular estate or estates.

6. [....]

7. The President of the Union may make any rules and issue any orders which may be necessary for carrying this Act into effect, and which are consistent therewith.

8. Where any Government establishment is employed in such supervision as aforesaid, the President of the Union shall be the sole judge of the cost attributable to such employment, and his direction thereon shall not be questioned in any Court of law or otherwise.