

**THE LAND DUES (ROUNDING OFF TO DECIMAL
COINS) ORDINANCE, 1961**

ORDINANCE NO. XVII OF 1961

[10th May, 1961]

**An Ordinance to round off certain land dues to
convenient decimal coins. ***

WHEREAS it is necessary to round off arrears of certain land dues as well as future demands on account of such land dues in a manner that payment thereof may be conveniently made in terms of decimal coinage;

NOW, THEREFORE, in pursuance of the Presidential Proclamation of the seventh day of October, 1958, and having received the previous instructions of the President, the Governor of East Pakistan is pleased, in exercise of all powers enabling him in that behalf, to make and promulgate the following Ordinance, namely:-

Short title,
extent and
commencement

1. (1) This Ordinance may be called the ¹[* * *] Land Dues (Rounding off to Decimal Coins) Ordinance, 1961.

(2) It extends to the whole of Bangladesh.

(3) It shall come into force at once.

2. [*Definitions.- Omitted by section 3 and the Second Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).*]

* Throughout this Ordinance, the words “Bangladesh”, “Government”, “taka” and “poisha” were substituted respectively for the words “East Pakistan”, “Provincial Government”, “rupees” and “paise” by section 3 and the Second Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

¹ The words “East Pakistan” were omitted by Article 6 of the Bangladesh (Adaptation of Existing Laws) Order, 1972 (President’s Order No. 48 of 1972).

3. All sums payable to the Government as land revenue, rent or fee on account of use and occupation of land, or as premium or *selami* on account of settlement of land, or as interest or damages on arrears of such land revenue, rent, fee, premium or *selami*, and all amounts payable to the Government as costs of any legal proceeding for recovery of such sums, under any law for the time being in force or any contract or any order, declaration or decree of a Court which were outstanding and unpaid at the end of the 31st December 1960, expressed in taka, annas and pice or pies shall be converted to their equivalent value in taka and poisha at the rate of ¹[* * *] one hundred poisha, a fraction of a poisha up to one-half being disregarded and that above one-half being regarded as one poisha.

Mode of conversion of land dues expressed in old coins into new coins

4. (1) Notwithstanding anything contained in any other law for the time being in force or in any contract or any order, declaration or decree of any Court, all sums payable to the Government as land revenue or rent or fee on account of use and occupation of land or as premium or *selami* on account of settlement of land, falling due on or after the first day of January 1961, shall be expressed in taka and poisha and shall be rounded off to the nearest five poisha.

Rounding off land dues falling due on 1st January, 1961 or thereafter to the nearest five poisha

(2) In rounding off to the nearest five poisha, the sum payable shall first be expressed in taka and poisha in accordance with the provisions of section 3 and then any part of a sum payable in excess of multiples of ten poisha which is for one or two poisha shall be disregarded, which is for three, four, five, six or seven poisha shall be regarded as five poisha and which is for eight or nine poisha shall be regarded as ten poisha:

Provided that when the sum payable is less than ten poisha, any sum for one, two, three, four, five, six or seven poisha shall be rounded off to five poisha and any sum for eight or nine poisha shall be rounded off to ten poisha.

¹ The words and comma “sixteen annas, sixty-four pice or one hundred and ninety-two pies to” were omitted by section 3 and the Second Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

(3) In rounding off to the nearest five poisha where the land revenue, rent, fee, premium or *selami* is due to be paid in the instalments, the sum payable for each instalment shall be rounded off.

(4) Where a sum payable has been rounded off, the rounded off amount shall from that time onward be deemed to be the sum payable instead of the previous amount.

Enhancement of
land revenue or
rent resulting
from rounding
off : its effect
on other laws

5. Notwithstanding anything contained in any other law for the time being in force, where the rounding off under section 4 results in an enhancement of land revenue or rent, such enhancement shall not be deemed to be an enhancement within the meaning of any law under which an enhancement of rent confers any privilege or imposes any liability on, or gives any protection to, the person liable to pay such land revenue or rent or any other person claiming through him.
