

149 939 173

47-1

Maharashtra Land Revenue (Revival of
Certain Rules relating to Non-agricultural
Assessment Act, 1972
Instructions regarding implementation of

GOVERNMENT OF MAHARASHTRA
Revenue & Forests Department
Circular No. NAA-1072/262563-CIT
Sachivalaya, Bombay-32.
Dated: 10th January 1973.

C I R C U L A R.

149

The Maharashtra Land Revenue (Revival of Certain
Rules relating to ~~xxxx~~ non-Agricultural ^{Assessment} ~~Assessment~~ Act, 1972, has
come into force with effect from 1st November 1972. The need
for the legislation arose from the fact that after the coming
into force of the Maharashtra Land Revenue (Conversion of
use of land and non-agricultural Assessment) Rules, 1969 the
corresponding rules under the Madhya Pradesh Land Revenue Code,
1954, the Hyderabad Land / Revenue Act and the Bombay Land Revenue
Code, 1879 were superseded and lapsed. Along with the rules
the standard rates of non-agricultural assessment under these
rules also lapsed. This created a situation in some areas in
which standard rates under the new rules ~~xxxx~~ ^{were} not fixed,
under which now non-agricultural assessment could be fixed.
It was also noticed that in some areas assessment was fixed
under the superseded rules and rates, which was invalid.

The new legislation achieves the following

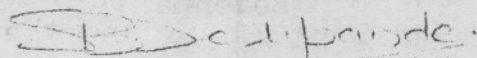
Objects:-

- 1) It revives the rules and standard rates ~~of~~ of non-agricultural assessment under the repealed Revenue laws.
- 2) It validates assessments fixed under the superseded rules and rates.

The Collectors or Revenue Officers, should now proceed to levy non-agricultural assessment on lands which have been put to non-agricultural use and to revise such assessment where it is due for revision so that there may be no loss of revenue to Government on account of failure to fix or revise such assessment.

It may be noted that under section 115 of the Code non-agricultural assessment can be levied with effect from the date on which the land is actually used for a non-agricultural purpose. This retrospective effect can be given to original fixing of non-agricultural assessment from the date on which the land is put to non-agricultural use. When however, non-agricultural assessment is due for revision, the revised assessment will take effect from the date of revision.

By order and in the name of the Governor of Maharashtra,



(S. D. DESHPANDE)

Section Officer, Government of Maharashtra,
Revenue & Forests Department