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Conversion Tax on Non-Agriculture Land
Levy of in respect of lands exempted
from Non-Agricultural Assessment.

GOVERNMENT OF MAHARASHTRA

Revenue and Forests Department.

Circular No. NAA.1082/6292/CR-58/L-2.

Mantralaya, Bombay-400 032, Dated 5th April 1983.

READ:- Government Circular, Revenue and Forests Department,
No. NAA.1079/10903/L-2, dated 10th May 1979.

CIRCULAR:- The Maharashtra Land Revenue Code (Amendment) Act, 1979 (Maharashtra Act, No. VIII of 1979) provides for levy of conversion tax in respect of non-agricultural lands situated in the areas specified in Sub-Section (2) of Section 47(A) inserted in the Maharashtra Land Revenue Code by the said amendments viz. those lands situated in the area under certain Municipal Councils and Corporations and their periphery within the prescribed limits as mentioned in the said Amendment Instructions regarding levy and recovery of this conversion tax have been issued under the Government Circular mentioned in the preamble. A point has been raised whether the conversion tax cannot be levied on the lands which stand exempted from Non-Agricultural Assessment by virtue of provisions contained in rule No. 22(2) of the Maharashtra Land Revenue (Conversion of Use of Land and Non-Agricultural Assessment) Rules, 1969 or on such lands which form a portion of other type of lands on which Non-Agricultural Assessment is leviable.

2. It has been observed in this behalf that Section 47A of the Maharashtra Land Revenue Code, 1966 does not expressly exempt any land from levy of conversion tax on account of change of user but on reading the said Section 47-A as a whole, it can be seen that conversion tax is to be levied in multiples of Non-Agricultural Assessment Rule 22(2) of the Maharashtra Land Revenue (Conversion of Use of Land and Non-Agricultural Assessment) Rules, 1969, exempts certain lands mentioned therein from Non-Agricultural Assessment. Reading the said Section 47A alongwith the said Rule 22(2), it becomes clear that conversion tax in respect of lands used for hospitals, play-grounds, parks, gardens, etc. would be in multiples of zero. In other words, no conversion tax can be levied on the lands mentioned in the said Rule 22(2). It is, therefore, clarified hereby that the conversion tax leviable under the said Section 47A cannot be levied on such lands as are covered under the said Rule 22(2). As a corollary to this, conversion tax cannot be leviable on such lands forming portion of other categories of lands.

3. This Circular issues in consultation with the Law and Judiciary Department.

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

जिल्हाधिकारी रत्नागिरी

कार्यालय -

22 APR 1983

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S.P. KAMATKAR,

Assistant Secretary to Government,
Revenue and Forests Department.

P.T.O.

GGP.ROTA/R.&F.D.-N-59(1,000-4-83)