

102-7
Lands: Poona District.
Manjri stud farm for breeding --
of pedigree horses, levy of
non-agricultural assessment on,

(187)
Government of Maharashtra,
Revenue and Forests Department,
Resolution No. LNA.1059/24504-C.
Sachivalaya, Bombay, 27th January 1965.

Read:- Letter No. 2408-59-B/Camp. dated 23rd February 1959,
from the President, of the National Horse Breeding
and Show Society of India.

" Further to our interview with the Honourable Minister
for Revenue on 14th February 1959 and to the interview which
Mr. Wadia had with you on 20th February 1959, we forward
herewith copies of various documents marked Annextures A, B, & C,
from which it will be apparent that the Government of Bombay
have throughout treated lands and ancilliary structures used for
horse breeding as lands and structures put to agricultural use.

Very recently however, the Collector of Poona appears
to have issued a circular according to which it is proposed
to levy non-agricultural assessment on lands used for the
purpose of horse breeding. We enclose a Marathi copy and an
English translation of that circular (Annexture D).

You will appreciate, Sir, that frequent revival of this
question is causing grave concern to all the horse breeding
farms in Bombay State. We may mention that during 1958 we
had occasion to bring this question before your predecessor,
and we were informed then that a Government Resolution existed
by which it had been laid down that lands used for animal
breeding and buildings ancilliary to those lands were not
liable to non-agricultural assessment but were subject to
Agricultural assessment only. We were assured then that we
could proceed on that basis.

We would be most grateful therefore if Government will now
be pleased to issue final orders confirming the practice they
have hitherto followed i.e. viz. that lands used for horse bree-
ding and structures ancilliary to those lands are lands and

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structures put to agricultural use and therefore subject to agricultural assessment only".

Letter No.JWS.1599/59, dated 17th August 1959 from the Collector of Poona.

RESOLUTION:-

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A question has been raised whether the use of a stud-farm for the breeding of pedigree horses is agricultural or non-agricultural use.

2. Government is advised that the land on which animals are stabled and on which they are reared can be assessed to agricultural assessment only if the animals are used to facilitate the cultivation of soil and are directly connected with the growing of crops from the soil. Hence, where the land is used for purposes of breeding and rearing pedigree horses, they use has to be considered as non-agricultural use and the land assessed to non-agricultural assessment.

3. Government is pleased to accept the view expressed in paragraph 2 above and to direct that the cases regarding the levy of assessment on lands used by the stud-farms should be decided accordingly.

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

S. G. Sawant
(S. G. SAWANT)

Under Secretary to Government.