

283
Lands : Poona District.

Manjri Stud Farm, breeding of ^{for}
Pedigree horses - Levy of assess-
ment ---

GOVERNMENT OF MAHARASHTRA.

Revenue and Forests Department.

Resolution No. LNA 1059/24504-C.

Sachivalaya, Bombay-32, 24th September 1965.

READ:- Government Resolution, Revenue and Forests Department
No. LNA 1059/24504-C, dated 27th January 1965.

RESOLUTION:- The question as to whether the use of the lands
for breeding of pedigree horses etc., should be treated as agri-
cultural or non-agricultural has been further examined by Govern-
ment, and the position, is as under:-

2. The expression "agriculture" has not been defined in the
Land Revenue Code. The term has both a narrow and a wider conno-
tation. In its narrow and primary sense, it means cultivation
of the ground. In its general meaning, it is the cultivation of
the soil for purposes of procuring also vegetables and fruits
including horticulture and the raising and feeding of cattle and
other stock (Anderson's Dictionary of Law). In Jowitt's Dic-
tionary of English Law, the expression "Agriculture" is inter-
preted to include horticulture, fruit growing, seed growing,
dairy farming and livestock breeding and keeping, the use of land
as grazing land, meadow land, osier land, market gardens and
nursery grounds and the use of land for woodlands where that use
is ancillary to the farming of land for other agricultural pur-
poses. "Agriculture" thus in its normal and general meaning
includes activities, such as dairy farming and livestock breeding
and keeping, bee keeping, poultry keeping which strictly have
nothing to do with tillage of the soil. There is no reason for
restricting the scope of the expression "agriculture" merely to
raising of products which derive nutriment from the soil.

2. As early as 1937 the whole question was extensively consi-
dered and in Government Resolution, Revenue Department No. 5535/33,
dated the 13th January 1938, the principle laid down for the pur-
pose of assessing lands was that "where animals consume to material
extent the products of the holding on a part of which they are
penned, the whole use, both that of the land on which the stables
or pens are constructed and that of the land over which the animals
graze or run is agricultural." Where the animals are merely
stalled in urban areas and all but a negligible part of their feed-
ing stuffs are imported, the use is non-agricultural. In inter-
mediate cases between these extremes, it was considered that even
if there be a genuine doubt, the use of the lands should be treated
as agricultural. This would appear to be a proper position to
take both legally and from a policy point of view. The use to
which the stock raised on the lands is subsequently put, is not
relevant for the purpose of deciding whether the land on which such
stock is raised is itself used for agricultural purpose.

3. The Bombay Revenue Tribunal in their decision No. BRT.P.V.3/
55, dated the 8th August 1956, have **taken** the narrow view and held
P.T.O.

GCP.Rota/R. & F.D.-H-765(225+2-10-65).

that the use of the Wan^worie Farm for the breeding of stock pedigree horses is not agricultural. The Tribunal considered that breeding and rearing live stock and pedigree horses have no connection with farming, and the horses are not used for farming purposes. As explained above, the use to which the stock raised is put is not relevant for deciding the question of the use of the land itself. Whether the horses are subsequently used for racing or sold for meat is no more relevant for determining the use of the land than when cattle are raised whether they are sold for the plough, or for meat. The Bombay Revenue Tribunal decision is not, therefore, helpful in deciding the question. As stated in the Government Resolution, dated 13th January 1938 the use of the lands as whole, will have to be considered.

4. Government has, therefore, come to the conclusion that the use of land for stock-breeding should be considered to be an agricultural use in rural areas. Lands used for the purpose of horse breeding, stabling horses and their exercise and ancillary matters should accordingly, be treated as used for agriculture and assessed accordingly. In urban areas considerations mentioned in paragraph 2 above also should prevail.

5. The order contained in Government Resolution, Revenue and Forests Department No. LNA 1059/24504-C, dated 27th January 1965, should be treated as cancelled.

6. Copy of Government Resolution, Revenue Department No. 5535/33, dated 13th January 1938 is appended for information and guidance.

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

S. G. SAWANT,

Under Secretary to Government.

Accompaniment: G.R.No. 5535/33,
dated 13-1-1938.

To

The Commissioner, Poona Division,
All the Commissioners,
The Collector of Poona,
All other Collectors,
The Settlement Commissioner and Director of Land Records,
The Chief Secretary to Government,
The Law and Judiciary Department,
The Finance Department,
The Industries and Labour Department,
The "R" Branch of Revenue and Forests Department.

No. RB-LND-I-2874 of 1965.

Copy forwarded for information and guidance to -

All Mrs/Mis
All Prant officers
Record Keeper.
H-765(225+2)-1a.

For Collector Ratnagiri

