

**BOMBAY CITY (Inami and special Tenures) ABOLITION AND
MAHARASHTRA LAND REVENUE CODE (Amendment) ACT,
1969**

44 of 1969

[4th September, 1969]

CONTENTS

1. Short title extent and commencement
2. Definitions and power to decide questions arising therefrom
3. Application of this Act to lands held on inami, Fazindari and special tenures and application of Chapter XIV of Code
4. Abolition of inami tenure and special tenures; extinguishment of superior holders rights ; and liability to pay land revenue
5. Superior holder to furnish return
6. Penalty for failure to furnish return
7. Initial assesment of lands held on inami and special tenures to be fixed under section 8; and after period of guarantee, accor-ding to provisions of Code
8. Assessments of lands held on inami or special tenure before appointed day and matters incidental thereto
9. Saving of mineral rights of Inamdar
10. Power of landlord to recover fifty per cent of full assessment from tenants ; amendment of Bom. LVII of 1947
11. Compensation to inamdar of inami land held under Second Inam grant
12. Compensation in respect of redeemed land
13. Method of awarding compensation to inamdar
14. Method of awarding compensation for abolition etc., of rights of other persons in property
15. Provisions of Land Acquisition Act, 1894, applicable to award
16. Appeal to Maharashtra Revenue Tribunal against Collectors Award
17. Amount of compensation to be payable in transferable bonds
18. Superior holder to deliver records to authorised officers
19. Rules
20. Amendment of Mah. XLI of 1966

SCHEDULE 1 :- Amendment of Bom L VII of 1947

SCHEDULE 2 :- Amendment of Mah XLI of 1966

BOMBAY CITY (Inami and special Tenures) ABOLITION AND

**MAHARASHTRA LAND REVENUE CODE (Amendment) ACT,
1969**

44 of 1969

[4th September, 1969]

An Act to abolish inami tenure and certain special tenures in the city of Bombay, and to amend the Maharashtra Land Revenue Code, 1966. Preamble. WHEREAS, it is the policy of Government to abolish inami and special tenures on which lands are held, and to subject those lands to ordinary land revenue ; AND WHEREAS, in pursuance of the said policy, enactments have been passed by the State Legislatures throughout the State ; AND WHEREAS, in accordance therewith it has been proposed to abolish inami tenure and certain special tenures created by former Governments in the City of Bombay, and for that purpose Bills were prepared and published ; AND WHEREAS representations, comments and criticisms were received from various persons, bodies and associations ; AND WHEREAS, it was decided thereafter that the proposals in the said bills and the representations, comments and criticism received should be considered by an Expert Committee consisting of officials and non officials, the terms of reference to which also required the consideration of the impact of the proposals on the industrial, social and economic life of the City: AND WHEREAS, the Expert Committee appointed, decided by a majority that there was no justification for the continuance of the inami and special tenures in the City, but has strongly recommended that to cushion the impact of such abolition and to redress, hardship that would arise in consequence of the imposition immediately on these lands of land revenue at the present market value of lands it is necessary to impose a rate of assesment at a lower rate, to levy assesment on a graduated scale and to specify the principles of such assesment in the Act itself, and not leave it to the discretion of the Collector subject only to the order of the State Government: For Statement of Objects and Reasons, see Maharashtra Government Gazette, 1969. Part v. Extra., pages 191-192. This indicates the date of commencement of Act. Mah. XLI of 1966. AND WHEREAS, for reasons, industrial, economic and otherwise it is reasonable and proper to accept the main recommendations of the Committee, and to declare the aforesaid tenures to be abolished ; AND WHEREAS, it was recommended by the Expert Committee the principles of assesment in regard to the said lands are to be

specified in the proposed legislation, it is considered necessary that the principles of assessment in regard to other lands in the City should in like manner be specified in Chapter XIV of the Maharashtra Land Revenue Code, 1966, itself. Mah. XLI of 1966. NOW THEREFORE, it is expedient in the public interest to abolish inami tenure and certain special tenures; to amend the Maharashtra Land Revenue Code, 1966, and to make provision for matters connected with the purposes aforesaid; It is hereby enacted in the Twentieth Year of the Republic of India as follows :-

1. Short title extent and commencement :-

(1) This Act may be called the Bombay City (Inami and Special Tenures) Abolition and Maharashtra Land Revenue Code (Amendment) Act, 1969.

(2) It extends to the City of Bombay.

(3) It shall come into force on such ¹ date as the State Government may by notification in the Official Gazette, appoint.

1. 1st August, 1971 (vide G. N. R. and F. D., No. CIA 1069-L dated 26th July, 1971) Mah. XLI of 1966.

2. Definitions and power to decide questions arising therefrom :-

Mah. Land Revenue Code, 1966.

(1) In this Act, unless the context otherwise requires,

-

(i) "appointed day " means the day on which this Act comes into force:

(ii) "Code" means the Maharashtra Land Revenue Code, 1966;

(iii) "Collector" includes the Additional Collector, and also any officer appointed by the State Government to exercise the powers and to perform the functions of the Collector under this Act;

Fazindar and Fazindari tenants.

(iv) "Fazindar" means a person holding land from the State Government on pension and tax tenure perpetually, on payment of fixed ground rent and who has given such land or portions thereof, to other persons on lease on payment of customary or agreed rent for the purpose of erecting buildings and other structures; the other

persons to whom such land or portions thereof are leased shall be called "Fazindari tenants";

Section 305 of the Land Revenue Code, 1966

(v) "Fazindari land" means land held by a Fazindar and entered as such in the registers and rent rolls maintained under section 305 of the Code ;

(vi) "First Inam Grant" means a grant of land with exemption from payment of land revenue made by Government to Maneckji Lovji under the certificate dated the 29th December, 1783 ;

(vii) "inardar" means the holder of inami land, and includes any person lawfully holding under or through him ;

(viii) "inami land" means land held under the First Inam grant, the Second Inam grant or the Third Inam grant, and entered as such in the registers and rent rolls maintained under section 305 of the Code ;

(ix) "inami tenure" means the tenure on which inami land is held ;

(x) "prescribed" means prescribed by rules ;

(xi) "redeemed land" means special tenure lands in respect of which annual payment of the cess, assessment or rent has been redeemed at any time before the appointed day, on payment by the superior holder of a commuted amount equal to twenty-five years' or thirty years' rent under the terms of the tenure ;

(xii) "Schedule" means the Schedule to this Act;

(xiii) "Second Inam grant" means the grant of land revenue made by Government to Nowrojee Jamsetjee, Mancherjee Jamsetjee and Dossabhoy Jamsetjee of Bombay and their respective heirs, executors and administrators by the Indenture, dated the 29th May, 1828 in respect of the land specified in the said Indenture;

(xiv) "special tenure" means the tenure in the City of Bombay known as pension and tax tenure, quit and ground rent tenure, foras tenure and sanadi tenure, on which land is held; and which is entered as such in the registers and rent rolls maintained under section 305 of the Code ;

(xv) "special tenure land" means land (including redeemed land) which is held on special tenure ;

(xvi) "superior holder" means -

(a) in the case of Fazindari land, a Fazindari tenant ;

(b) in the case of inami land held under the Second Inam grant, the person holding land from the inamdar and in other cases, the inamdar and

(c) in the case of special tenure land, the person having the highest title under the State Government to such land ;

(xvii) "Third Inam grant" means grant of land with exemption from payment of land revenue made by Government to Khan Bahadoor Jamsetjee Dhunjibhoy Wadia of Bombay, his heirs and assigns by the Indenture dated the 19th December, 1885

Chapter XIV of the Land Revenue Code. 1966

(xviii) other words and expressions used but not defined in this Act, shall have the meanings assigned to them in Chapter XIV of the Code.

(2) If any question arises, whether any land is or is not inami land, Fazindari land or special tenure land, or whether any person is or is not a superior holder, the State Government shall, having regard to the relevant entry made in the records maintained under the Code, and after holding such inquiry as it may deem fit, decide the question, and such decision shall be final:

Provided that, the State Government may authorise any officer to decide such question ; and subject to an appeal to the State Government (which shall be filed not later than ninety days of the decision by such officer), the decision of such officer shall be final.

(3) The State Government may authorize any officer not below the rank of a Deputy Secretary to decide an appeal under sub-section (2).

3. Application of this Act to lands held on inami, Fazindari and special tenures and application of Chapter XIV of Code :-

(1) Save as expressly provided in this Act, the provisions of this Act shall apply to lands held on inami tenure as Fazinadri land or on special tenure as entered in the registers and rent rolls maintained under section 305 of the Code.

(2) The provisions of Chapter XIV of the Code (inclusive of the modifications specified in the Second Schedule) shall apply to the said lands in so far as they are not inconsistent with the provisions of this Act.

4. Abolition of inami tenure and special tenures; extinguishment of superior holders rights ; and liability to pay land revenue :-

(1) Notwithstanding anything in any usage or custom or in any settlement, grant, sanad, certificate, deed or other instrument, or in any decree or order of a Court, or any law for the time being in force on and with effect from the appointed day :-

(a) the inami tenure and the special tenure shall be abolished;

(b) The right of an inamdar to recover land revenue in respect of inami land under the Second Inam grant shall be extinguished :

(c) the right of the superior holder, in limitation of the right of the State Government to assess inami land or special tenure land to land revenue not to be assessed at all or beyond a specific limit, shall be extinguished :

(d) the redemption of assessment or rent of special tenure lands on payment of sum not exceeding thirty year's assessment or rent, made before the appointed day shall be set aside ; and such lands shall cease to be held free from assessment; and

(e) all inami lands and special tenure land, shall be liable to the payment of land revenue to the State Government in accordance with the provisions of this Act, and -

(i) in the case of land held by the superior holder under the Second Inam grant, the person in possession on such land and liable to pay rent or assessment to the superior holder under the terms of that grant, immediately before the appointed day, and

(ii) in any other case, the superior holder, shall be primarily liable to the State Government for the payment of land revenue due in respect of such land.

Bom. XXIX of 1950.

(2) Where immediately before the appointed day, any inami land or special tenure land formed part of the property of a public trust within the meaning of the Bombay public Trusts Act, 1950, then

such inami land, or as the case may be, special tenure land, so long as it continues to be part of such trust and used for the objects of such trust

(i) shall be liable to the State Government for the payment of land revenue equal to the amount of cess, rent or assesment which is payable in respect thereof immediately before the appointed day to the superior holder or as the case may be, to the State Government under the terms of the tenure, or

(ii) shall be held free from payment of land revenue, if no such cess, rent or assesment is payable in respect thereof immediately before the appointed day

5. Superior holder to furnish return :-

Superior holder to submit a return to the Collector. For the purpose of facilitating assesment of his land, every superior holder shall ; within a period of ¹ [one year and six months] from the appointed day, submit a return to the Collector in respect of his inami or special tenure land giving such information, in such form as may be prescribed : in certain cases return to be filed by the appointed persons.

Provided that, in the case of minor or a lunatic the return may be submitted by his guardian, in the case of a trust by its trustees ; in the case of a person suffering from a physical or mental disability, by his guardian and in the case of an incorporated or unincorporated association by its authorised agent. Penalty of Rs. 50/-

1. These words were substituted for the words "six months " by Mah 14 of 1972. S 2

6. Penalty for failure to furnish return :-

When a person required to furnish a return under section 5 fails to furnish such a return without reasonable cause within the time aforesaid the Collector may, after holding an inquiry in the prescribed manner impose on the superior holder a penalty of fifty rupees.

7. Initial assesment of lands held on inami and special tenures to be fixed under section 8; and after period of guarantee, accor-ding to provisions of Code :-

initial and subsequent assesment of land. On the commencement of this Act, the assesment of lands held immediately before such

commencement on inam tenure (not being lands under the Second Inami grant) and special tenure for land revenue shall be fixed in accordance with the provisions of section 8 ; and the assessment so fixed shall be leviable with effect from the appointed day ; and shall, on the expiry of the period of guarantee, become liable to be fixed in accordance with the provisions of the Code.

8. Assessments of lands held on inami or special tenure before appointed day and matters incidental thereto :-

(1) The assessment of lands held immediately before the appointed day on inami tenure (not being lands held under the Second Inami grant) or special tenure, in each revenue division, shall be fixed in the manner provided in this section.

Collector to fix the rate of assessment per square meter.

(2) Subject to provisions of this Act, the Collector shall with the approval of the State Government, fix the rate of assessment per square metre of land in each revenue division (to be called "the standard rate of assessment") which shall be a sum equal to five per cent of the average of the market value of unbuilt plots in such revenue division.

Market value how determined.

(3) The market value shall be the value of such lands as estimated on the 2nd day of December, 1957 (being the date on which the State Government declared its intention to abolish inami and certain special tenures in the City of Bombay by publishing L.A. Bill No LX11 of 1957 in that behalf)

basis of estimate of market value.

(4) The market value shall be estimated in the prescribed manner on the basis of-

(a) sales of land in the revenue division during the period of fifteen years immediately preceding the 2nd day of December 1957;

(b) awards relating to the acquisition of land under the Land Acquisition Act, 1894, in the revenue division during the period of fifteen years aforesaid

(c) rental value of lands in the revenue division during the period aforesaid "the full assessment" formula.

(5) The actual assessment of individual plot in each revenue

division, shall be fixed by the Collector at an amount equal to the product of the standard rate of assessment in rupees per square metre and the area of the plot in square metres rounded off in the prescribed manner (hereinafter referred to as "the full assessment").

(6) The standard rates of assessment fixed as aforesaid shall be published in the Official Gazette, and in such other manner as may be prescribed, before they are brought into force.

assessment to remain in force for 50 years.

(7) The full assessment fixed according to the provisions of this section in respect of inami or special tenure lands, shall remain in force for period of fifty years from the appointed day (such period being called "the period of guarantee").

(8) The full assessment fixed as aforesaid shall be levied gradually in the following manner that is to say manner of fixing full assessment

(a) for the first ten years from the appointed day, at the rate of 10 per cent of the full assessment;

(b) for the next ten years, at the rate of 25 per cent of the full assessment;

(c) for the next ten years, at the rate of 50 per cent of the full assessment:

(d) for the next ten years, at the rate of 75 per cent of the full assessment.

appeal to the State Government;

(9) Any person aggrieved by the decision of the Collector regarding the assessment or market value of his land may appeal to the State Government:

Provided that, the State Government may authorize any officer not below the rank of a Deputy Secretary, to decide such appeals.

(10) The State Government may make rules under section 19 for the institution and disposal of such appeals (including provision for period of limitation and hearing).

when the State Government would reduce the assessment.

(11) Notwithstanding anything contained in this section, where the

actual assessment of any individual plot in any revenue division fixed as aforesaid is in the opinion of the State Government excessive, having regard to the aggregate amount of taxes already levied in respect of the plot, the cost of maintenance thereof, the total income per annum from such plot, the purpose for which the plot is used, the extent to which payment of assessment may affect such use of land and adverse effects, if any, resulting therefrom and any other relevant factor, the State Government may reduce the assessment payable in respect of the plot so however that the superior holder may be able to pay such reduced assessment from out of the net income of the plot.

9. Saving of mineral rights of Inamdar :-

right to mines and minerals not affected. Nothing in this Act shall be deemed to affect the rights of all inamdars subsisting on the appointed day to mines, or mineral products in inami land granted under a contract or grant by the State Government or recognised by a decision of a competent Court, notwithstanding the fact that the tenure on which such land is held has been extinguished by this Act.

10. Power of landlord to recover fifty per cent of full assessment from tenants ; amendment of Bom. LVII of 1947 :-

land lord may recover fifty percent, of full assessment from tenants. A landlord of the premises on any inami or special tenure land shall be entitled to recover from his tenant, or if there are more than one tenant, from all such tenants, a sum equal to fifty per cent of the amount of assessment payable in respect of such land; and for that purpose, the Bombay Rents, Hotel and Lodging House Rates Control Act, 1947, shall be amended in the manner and to the extent specified in the First Schedule.

11. Compensation to inamdar of inami land held under Second Inam grant :-

In the case of inami land held under the Second Inam grant, a sum equal to seven times the amount of land revenue proved to have been received by the inamdar for the year immediately preceding the appointed day shall be paid to the inamdar as compensation for the extinguishment under ¹ [clause (b)] of sub-section (1) of section 4, of his rights in such land.

1. This word, brackets and letter were substituted for the word, brackets and letter "clause (d)" by Mah. 11 of 1976, s. 3, Second

Schedule.

12. Compensation in respect of redeemed land :-

The superior holder of redeemed land shall be entitled to claim by way of compensation for setting aside the redemption of assessment or rent provided by clause (d) of sub-section (1) of section 4, a reduction in the annual payment of land revenue in respect of the land of an amount equal to the amount of annual cess, rent or assessment, payment of which had been redeemed.

13. Method of awarding compensation to inamdar :-

Inamdar to make application to the Collector.

(1) An inamdar entitled to compensation under section 11 or a person entitled to compensation under section 12 may, in the prescribed form, and within the prescribed period, make an application to the Collector for determining the amount of compensation payable to him under section 11, or section 12.

(2) On receipt of an application under sub-section(1), the Collector shall, after making an inquiry in the prescribed manner, make an award determining the amount of compensation. Where there are co-sharers claiming compensation, the Collector shall by his award apportion the compensation between the co-sharers.

14. Method of awarding compensation for abolition etc., of rights of other persons in property :-

remedy for aggrieved persons.

(1) If any person is aggrieved by the provisions of this Act as abolishing, extinguishing or modifying any of his rights to, or interest in, property and if compensation for such abolition, extinguishment or modification has not been provided for in the foregoing provisions of this Act, such person may apply in the prescribed form, and within the prescribed period to the Collector for compensation.

Collector makes an award. I of 1894.

(2) The Collector shall, after holding inquiry in the prescribed manner, make an award determining the compensation in the manner and according to the method provided for in sub-section (1) of section 23 and section 24 of the Land Acquisition Act, 1894.

(3) Nothing in this section shall entitle any person to compensation on the ground that any land which was wholly or partially exempt

from payment of land revenue, or was held in limitation of the right of the State Government to assess it to land revenue at all or beyond a specific limit has been under the provisions of this Act made subject to the payment of full assessment in accordance with provisions of this Act.

15. Provisions of Land Acquisition Act, 1894, applicable to award :-

I of 1894 Every award made under section 14 shall be in the form prescribed in section 26 of the Land Acquisition Act, 1894, and the provisions of the said Act shall, so far as may be, apply to the making of such award.

16. Appeal to Maharashtra Revenue Tribunal against Collectors Award :-

Notwithstanding anything contained in Chapter XV of the Code, an appeal shall lie against the award of the Collector to the Maharashtra Revenue Tribunal constituted under the said Chapter and the provisions of the said Chapter (including provisions regarding limitation and Court-fee) shall apply to the institution and disposal of such appeal.

17. Amount of compensation to be payable in transferable bonds :-

equated annual installments. The amount of compensation payable under the provisions of this Act shall be payable in transferable bonds carrying interest at the rate of four per cent., per annum from the date of the issue of such bonds and shall be repayable during a period of twenty years from the date of issue of such bonds by equated annual instalments of principal and interest. The bonds shall be of such denominations and shall be in such forms as prescribed.

18. Superior holder to deliver records to authorised officers :-

(1) Whenever an officer authorised by the State Government in this behalf so directs, the superior holder shall deliver to him or such other officer as may be specified in the direction, the records relating to his land maintained by him.

Penalty for failure to deliver - records.

(2) If the superior holder fails without reasonable cause to deliver any such records, he shall on conviction be punished with fine

which may extend to two hundred rupees. In the case of a continuing failure to deliver any such records, the superior holder shall be punished with an additional fine which may extend to twenty five rupees for every day during which failure continues after conviction for the first such failure. State Government may make rules.

19. Rules :-

(1) The State Government may, subject to the condition of previous publication, make rules for the purposes of carrying out the provisions of this Act. Such rules shall, when finally made be published in the Official Gazette. Rules framed shall be laid before each House of the State Legislature.

(2) Every rule made under this section shall be laid, as soon as may be, after it is made, before each House of the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall from the date of publication of a notification in the Official Gazette, of such decision, have effect only in such modified form or be of no effect, as the case may be ; so however that any such modification or annulment shall be without prejudice to the validity of anything previously done or omitted to be done under that rule

20. Amendment of Mah. XLI of 1966 :-

(1) Subject to the provisions of this Act, the provisions of the Code specified in column (1) of the Second Schedule in their application to lands other than the lands to which this Act applies are hereby amended in the manner and to the extent specified in column (2) thereof.

(2) For the removal of doubt it is hereby declared that nothing in the Second Schedule shall affect -

(i) the validity of assessment for land revenue fixed by the Collector before the appointed day under section 262 of the Code or saved under section 307 thereof in respect of any lands in the City during the period of guarantee given or settlement made in respect of such lands ; or

(ii) the liability of any superior holder or any person in possession (who has no right in limitation of the right of the State Government to assess) to the payment of land revenue fixed by the Collector under the Code during the period of guarantee given or settlement made, or of any superior holder or any person in possession, (who has a right in limitation of the right of the State Government to assess) in consequence of a specific limit having been established and preserved under any tenure entered in the register and rent roll maintained under section 305 of the Code, and not abolished by and under this Act, to pay any assessment, rent or cess leviable under the tenure Bom. LVII of 1947.

SCHEDULE 1

Amendment of Bom L VII of 1947

SCHEDULE

(See section 10)

Amendment of Bom L VII of 1947

In the Bombay Rents, Hotel and Lodging House Rates Control Act, 1947 after section 10E, the following shall be inserted namely :-

"10-F. Increase of rent on account of levy of assessment:-"(1) Where a landlord of the premises on any inami land or a special tenure land is required to pay in respect of such land assessment in accordance with the provisions of the Bombay City (Inami and Special Tenures) Abolition and Maharashtra Land Revenue Code (Amendment) Act, 1969, the landlord shall, notwithstanding anything contained in any law or in agreement or contract or in any decree or order of any Court, be entitled to recover from the tenant or if there are more than one tenant, from all his tenants a sum equal to fifty percent, of the amount of assessment payable in respect of such land, and to make an increase in the rent of the premises as determined under sub-section 2).

2. The amount of increase in rent to be recovered from each tenant shall bear the same proportion as the rent payable by him in respect of his premises bears to the total amount of assessment payable in respect of the inami or special tenure land.
3. Any increase under this section shall not be deemed to be an increase for the purpose of section 7"

SCHEDULE 2

Amendment of Mah XLI of 1966

SCHEDULE		
(See Section 20)		
Amendment of Mah XLI of 1966		
Land Lord entitled to recover from the tenant additional amount		
Provisions of the Code (1)		Extent of Amendment (2)
Chapter XIV of the Maharashtra Land Revenue Code, 1966 (Mah. XLI of 1966.)		1. In section 261 :-
	Mah. XLIV of 1969	(1) before clause (a), the following clause shall be inserted namely:- "(1a) 'City Tenures Abolition Act' means, the Bombay City (Inami and Special Tenures) Abolition and Maharashtra Land Revenue Code (Amendment) Act, 1969,"
		(2) after clause (a), the following new clause shall be inserted,namely :-
		"(aa) 'revnue division' means such local area in the City of Bombay as the Collector may, subject to the orders of the State Government, by an order in the Official Gazette, constitute to be a revenue division for the purpose of determining the standard rate of assessment of lands therein ;"
		(3) after clause (d), the following clause shall be added, namely :- "(e) words and expressions used but not defined in this Chapter shall have the meanings respectively assigned to them in the City Tenures Abolition Act"
		2. For section 262, the following shall be substituted, namely :-
	Powers of Collector to fix and to levy	"262 (1) It shall be the duty of the Collector to fix and to levy the assessment for land revenue subject to the provisions of sub-section (2) and

assessment for land revenue	sub-section(3).
	(2) Where there is no right on the part of a superior holder in limitation of the right of the State Government to assess, then subject to the provisions of the City Tenures Abolition Act, the assessment shall be fixed in accordance with this Chapter.
	(3) Where there is a right on the part of a superior holder in limitation of the right of the State Government to assess in consequence of a specific limit established and preserved, and not abolished under the City Tenures Abolition Act, the assessment shall not exceed such specific limit."
	3. After section 262, the following new sections shall be inserted namely :-
Rate of assessment not to exceed percentage of market value. II of 1934.	"262A. Except as provided in the City Tenures Abolition Act for the initial assessment of lands held on inami or special tenure, the rate of assessment of such lands in each revenue division shall not exceed such percentage of the average of the market value thereof, when used as unbuilt plots, as the State Government may, from time to time, fix in this behalf on the basis of the bank rate of interest published by the Reserve Bank of India under section 49 of the the Reserve Bank of India Act, 1934.
Standard rate of assessment.	262B. (1) Subject to the provisions of section 262A, the Collector shall, with the approval of the State Government, fix the rate of assessment per square metre of land in each revenue division (to be called 'the standard rate of assessment') which shall be a sum equal to such percentage of the average of the market value of the unbuilt plots in each division as may have been fixed by the State Government under section 2 62 A.
I of 1894.	(2) The market value shall be estimated in the prescribed manner on the basis of :- (a) sales of land in the revenue division during the period of fifteen years immediately preceding the year in which proceedings for the fixation of the standard rate of assessment are initiated ; (b) awards relating to the acquisition of land under the Land Acquisition Act, 1894, in the revenue division during the period of fifteen

	<p>years aforesaid ;</p> <p>(c) rental value of lands in the revenue division during the period aforesaid.</p>
	(3) The actual assessment of an individual plot in each revenue division shall be fixed by the Collector at an amount equal to the
	product of the standard rate of assessment in rupees per square metre and the area of the plot in square metres, rounded off in the prescribed manner (hereinafter referred to as the full assessment).
	<p>(4) Any person aggrieved by the decision of the Collector regarding the standard rate of assessment or market value of lands in any revenue division, may appeal to the State Government :</p> <p>Provided that, the State Government may authorise any officer not below the rank of a Deputy Secretary to decide such appeals.</p>
	(5) The State Government may make rules under section 306 for the institution, and disposal of such appeals (including provision for period of limitation and hearing).
Publication of standard rates of assessment.	262C. The standard rates of assessment fixed or revised under this Chapter shall be published in the Official Gazette and in such other manner as may be prescribed before they are brought into force.
Standard rate of assessment to be in force for ten years until revised.	262D. The standard rate of assessment fixed for each division shall come into force from the 1st day of the revenue year immediately following the year in which the rate is fixed; and notwithstanding any alteration in the bank rate of interest or average market value of lands referred to in section 262A, shall remain in force for a period of ten years ; and shall be liable to be revised in accordance with the provisions of this Chapter after the expiry of the said period. Until it is so revised the rate fixed as aforesaid shall be deemed to be in force
Period of guarantee.	562E. (1) Notwithstanding any alteration in the bank rate of interest referred to in section 262A, or the revision of the standard rate of assessment, the assessment
	fixed in respect of any land under this Chapter shall remain in force for a period of fifty years from the date on which it is fixed. (such period being called "the period of guarantee").

	(2) On the expiry of the period of guarantee, the assessment shall be liable to revision; and the foregoing provisions of this Chapter shall, so far as may be apply to such revision.
	(3) Until the assessment is so revised, the assessment made shall continue in force notwithstanding the expiry of the period of guarantee."
	4. In section 271 -
	(1) for the words and figures "subject to the provisions of section 274" the words, brackets figures and letter "subject to the provisions of sub-sections (4) and (5) of section 262B and section 274" shall be substituted ;
	(2) after the words "make an appeal before" the words "the State Government, or as the case may be," shall be inserted.
	5. In section 272 -
	(1) after the words "filing an appeal before" the words "the State Government, or as the case may be." shall be inserted :
	(2) after the words "the Collector", where they occur for the first time, the words, "the State Government" and after the words "the Collector" where they occur for the second time, the words, "of the State Government" shall be inserted,
	6. In section 274, for the words "An appeal" the words, brackets figures and letter "Except as provided in sub-sections (4) and (5) of section 262B an appeal" shall be substituted.