
**MAHARASHTRA INCREASE OF LAND REVENUE AND SPECIAL
ASSESSMENT ACT, 1974**

20 of 1974

[29th April, 1974]

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**MAHARASHTRA INCREASE OF LAND REVENUE AND SPECIAL
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An Act to provide for an increase of land revenue on certain holdings in the State; and also an increase of land revenue to be levied on the amount of special assessment levied on agricultural lands under the Maharashtra Education (Cess) Act, 1962 WHEREAS it is expedient to provide for an increase of land revenue on certain holdings in the State; and also an increase of land revenue to be levied on the amount of special assessment levied on agricultural lands under the Maharashtra Education (Cess) Act, 1962; and for matters connected with the purposes aforesaid; It is hereby

enacted in the Twenty-fifth Year of the Republic of India as follows
:

1. Short title and extent :-

(1) This Act may be called the Maharashtra Increase of Land Revenue and Special Assessment Act, 1974.

(2) It extends to the whole of the State of Maharashtra.

2. Definitions :-

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

(a)

(b) "assessment list" means the list prepared under Section 7 ;

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

(d) "holder" in relation to any land for the purposes of

(i) Section 3 of this Act, means a person lawfully in possession of the land as owner or as tenant (whether such possession is actual or not) who is primarily liable to pay land revenue to the State Government under the Code; and

(ii) Section 4 of this Act, means a person in actual possession of land on which special assessment is levied under [clause (b) of Section 4 of Maharashtra Education and Employment Guarantee (Cess) Act, 1962] and the expression "holding" shall be construed accordingly

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(e)

(f) "special assessment" means special assessment levied under 5[clause (b) of Section 4 of the Maharashtra Education and Employment Guarantee (Cess) Act, 1962,] on all agricultural lands in the State;

(g) "prescribed" means prescribed by rules made under this Act.

(2) Words or expressions used in this Act, but not defined, shall have the meanings respectively assigned to them in the Code, or as the case may be, the 7[Maharashtra Education and Employment Guarantee] (Cess) Act, 1962.

1. Clauses (a) deleted by Mah. 17 of 1975, Schedule.

2. Clause (a) deleted ibid

3. Levy and collection of increase in land revenue :-

¹ . Subject to the provisions of this Act, on and from the 1st day of August 1975, for the purpose of raising additional resources needed for implementing the Employment Guarantee Scheme 9[under the Maharashtra Employment Guarantee Act, 1977,] the amount of land revenue payable by a holder in respect of his holding shall be increased at the following rate, that is to say :

1. Section 3 was substituted for the original, Mah. 17 of 1975, Schedule.

4. Levy and collection of increase in special assessment :-

Subject to the provisions of this Act, on and from the 1st day of August 1974, the special assessment on agricultural land payable by a holder shall be increased at the following rate, that is to say :

5. Responsibility for payment of increase in land revenue and special assessment. :-

(a) The increase of land revenue under Section 3 shall be levied and collected from the persons who are liable to the payment of the ordinary land revenue under the Code.

(b) The increase of special assessment under Section 4 shall be levied and collected from the persons who are liable to the payment of the special assessment under the ¹ Maharashtra Education and Employment Guarantee (Cess) Act, 1962.

1. These words were substituted for the words "Maharashtra Education", by Mah. 17 of 1975, Schedule.

6. Submission of returns :-

As soon as possible after the commencement of this Act and thereafter on the commencement of each subsequent year, ¹every person whose holding consists of land equal to 8 hectares or more, and every person who is liable to pay a special assessment of an amount exceeding two hundred rupees, ¹²[shall, subject to the provisions of Section 7, furnish-

(a) in the City of Bombay, to such revenue officer, as the Collector may, by order in writing in this behalf, designate: and

(b) elsewhere, to the Tahsildar

.] a return in the prescribed form containing the particulars of all land held by him in the State, the amount or ordinary land revenue

2 * * * and special assessment (if any) levied thereon, and such other matters as may be prescribed. The return shall be submitted before such date as the State Government may, by notification in the Official Gazette, appoint.

1. These words were substituted for the portion beginning with "every person" and ending with "seventy-five rupees", *ibid*.

2. The words "and the local cess" were deleted by Mah. 17 of 1975, Schedule

6A. Submission of returns in City of Bombay for the years 1974 to 1985 :-

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(1) Notwithstanding anything contained in Section 6 as it existed immediately before the commencement of the Maharashtra Increase of Land Revenue and Special Assessment (Amendment) Act, 1986, every person whose holding consists of land equal to 8 hectares or more, and every person who is liable to pay a special assessment of an amount exceeding two hundred rupees in the City of Bombay, and who was required to furnish returns for the years 1974 to 1985 (both inclusive) to the Tahsildar under that section, shall furnish to such officer as the Collector may, by order in writing, designate in this behalf, all such returns on or before the 1st day of October, 1986.

(2) Nothing in Section 8 shall render any such person liable to be convicted of an offence in respect of his failure to file such returns within the time specified in Section 6 before the commencement of the Maharashtra Increase of Land Revenue and Special Assessment (Amendment) Act, 1986.

1. Inserted by Mah. 27 of 1986, Section 3.

7. Tahsildar to prepare assessment list :-

(1) On the basis of the returns referred to in Section 6 and such other information as may be available from the records, the Tahsildar shall cause a list to be prepared every year (hereinafter referred as "the assessment list") before such date as the State Government may direct. The assessment list shall contain the names of all persons in every village within his jurisdiction who are liable to the payment of the increase in land revenue levied under Section 3 and special assessment levied under Section 4, of this Act, the amount of ordinary land revenue 15* * and special assessment payable in respect of the land held by such person and the amount of the increase in land revenue and special assessment

leviable in respect of the land comprised in the holding of such person; and such other matters as may be prescribed.

(2) Where any holder has lands in two or more talukas of the same district, the assessment list may be prepared by the Tahsildar whom the Collector may, by order in writing, designate.

(3) Where any holder has lands in two or more districts of the same revenue division, the assessment list may be prepared by such Tahsildar whom the Commissioner may, by order in writing, designate.

(4) Where any holder has lands in different revenue divisions, the assessment list may be prepared by such Tahsildar whom the State Government may, by order in writing, designate.

(5) After the assessment list is prepared, it shall be published in the relevant villages and, if no application is made by any person interested therein within a period of thirty days of the date of such publication disputing the correctness of such list or any particulars therein, such list shall, subject to the provisions of Section 9 of this Act, be final.

(6) If an application is made to the Tahsildar within the aforesaid period by any person interested, disputing the correctness of any such list or any particulars therein, the Tahsildar shall, after allowing the applicant an opportunity of being heard, decide the dispute in such manner as the State Government may direct.

(7) The decision of the Tahsildar shall, subject to any appeal to the Collector to whom such Tahsildar is subordinate (and in cases covered by sub-sections (3) and (4) to such officer as may be authorised by the State Government in this behalf), or any revision proceedings under Section 9 of this Act, be final.

(8) The appeal shall be made within thirty days from the date of receipt of the order of the Tahsildar. ¹ Explanation For the purposes of this section and Sections 8,9 and 11, the expression "Tahsildar" used therein shall, as the context may require, include the revenue officer designated by the Collector under Section 6 or 6-A"

1. Added by Mah. 27 of 1986, Section 4.

8. Failure to submit return :-

(1) Where a person required by (Section 6 or Section 6-A) of this

Act to furnish a return

(a) fails, without reasonable cause so to do, within the time specified in ¹ [Section 6 or as the case may be. Section 6-A]; or

(b) furnishes a return which he knows, or has reason to believe, to be false, he shall be liable to pay a penalty which may extend to five hundred rupees or an amount equal to the increase in the land revenue, or as the case may be, special assessment, payable by him in respect of such lands, whichever is more.

(2) Where a Tahsildar has reason to believe that any holder who is required to furnish a return has, without reasonable cause, failed so to do. or has submitted a return which he knows or has reason to believe to be false, the Tahsildar shall issue a notice calling upon such holder to show cause within fifteen days of the service thereof, why the penalty provided by subsection (1) of this section should not be imposed on him. If the Tahsildar, on considering the reply or other cause shown, is satisfied that the person has without reasonable cause, failed to submit the return within time, or has submitted a return which he knew or had reason to believe to be false, he may impose the penalty provided in the last preceding sub-section, and require him to submit a true and correct return complete in all particulars, within a period of one month from the date of the order.

(3) If the person fails to comply with the order within the time so granted by the Tahsildar, then, the Tahsildar shall, after giving him a reasonable opportunity of being heard, determine to the best of his judgment the amount of increase in land revenue or special assessment payable by such person and amend the assessment list, accordingly. Such person shall also be liable to pay as penalty for failure to furnish a return, or a true and correct return complete in all particulars, a further penalty which may extend to one thousand rupees or twice the amount of such increase leviable from such person, whichever is more.

(4) The decision of the Tahsildar under sub-section (2) or sub-section (3) of this section shall, subject to any appeal to the Collector to whom such Tahsildar is subordinate [and in cases covered by sub-section (3) or subsection (4) of Section 7 of this Act, to such officer as may be authorised by the State Government in this behalf] or any revision proceedings under Section 9 of this Act, be final.

(5) The appeal shall be made within thirty days from the date of receipt of the order of the Tahsildar.

1. Substituted by Mah. 27 of 1986, Section 5 (b).

9. Revision :-

(1) The State Government (or such other officer not below the rank of a Deputy Secretary to Government) may suo moto or on receipt of any application, call for and examine the records of any order or decision made by any Tahsildar and pass such order thereon as it is or as he thinks just and proper:

Provided that, no application under this section shall be entertained if it is not made within a period of six months from the date of the order:

Provided further that, before rejecting an application for the revision of any such order, the State Government, or as the case may be, the officer designated shall record reasons for such rejection.

(2) No order shall be passed under this section which is likely to affect any person adversely, unless such person is given a reasonable opportunity of being heard by the State Government, or as the case may be, the officer designated.

(3) Where a person could have appealed and no appeal has been filed by him, no proceedings in revision shall be entertained upon the application of such person.

10. Provisions of Code so far as not inconsistent, to apply for purpose of this Act :-

The provisions of the Code shall, save in so far as they are not inconsistent with anything herein contained, apply for the purpose of the recovery of the increase in land revenue or special assessment levied and collected under this Act, from the persons specified in the assessment list, as though such increase were land revenue payable under the Code.

11. Suspension of remission of increase in land revenue or special assessment :-

Whenever, for any cause the payment of the ordinary land revenue payable in respect of land of a person who is liable to pay the increase in the land revenue, or as the case may be, special assessment, under this Act, is suspended or remitted in any year,

then the Tahsildar shall order a corresponding suspension or remission of such increase.

12. Provisions for rounding off :-

In computing the increase in the amount of land revenue or special assessment payable under this Act, the amount leviable shall, where necessary, be rounded off to the nearest rupee, fractions of fifty paise and over being counted as one, and less than fifty paise being disregarded.

13. Power to make rules :-

(1) The State Government may, by notification in the Official Gazette, make rules to carry out the purposes of this Act.

(2) The power to make rules conferred by this section shall, except on the first occasion of the exercise thereof, be subject to the condition of the rules being made after previous publication.

(3) Every rule made under this section shall be laid, as soon as may, 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 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, and notify such decision in the Official Gazette the rule shall, from the date of publication of such notification, 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.