



The Bombay City (Inami and Special Tenures) Abolition and Maharashtra
Land Revenue Code) (Amendment) Act, 1969

Act 44 of 1969

Keyword(s):

Code, Collector, Fazindar, Fazindari Land, First Inam Grant, Inamdar, Inamdar Land, Inami Tenure, Redeemed Land, Schedule, Second Inam Grant, Special Tenure, Special Tenure Land, Superior Holder, Third Inam Grant, Repealed

DISCLAIMER: This document is being furnished to you for your information by PRS Legislative Research (PRS). The contents of this document have been obtained from sources PRS believes to be reliable. These contents have not been independently verified, and PRS makes no representation or warranty as to the accuracy, completeness or correctness. In some cases the Principal Act and/or Amendment Act may not be available. Principal Acts may or may not include subsequent amendments. For authoritative text, please contact the relevant state department concerned or refer to the latest government publication or the gazette notification. Any person using this material should take their own professional and legal advice before acting on any information contained in this document. PRS or any persons connected with it do not accept any liability arising from the use of this document. PRS or any persons connected with it shall not be in any way responsible for any loss, damage, or distress to any person on account of any action taken or not taken on the basis of this document.

MAHARASHTRA ACT No. XLIV OF 1969.¹

[THE BOMBAY CITY (INAMI AND SPECIAL TENURES) ABOLITION AND MAHARASHTRA LAND REVENUE CODE (AMENDMENT) ACT, 1969.]

[4th September 1969]

Amended by Mah. 14 of 1972.

” ” ” 11 of 1976 (14-4-1976).*

An Act to abolish inami tenure and certain special tenures in the City of Bombay, and to amend the Maharashtra Land Revenue Code, 1966.

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 criticism 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 effect of 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 assessment at a lower rate, to levy assessment on a graduated scale and to specify the principles of such assessment in the Act itself, and not leave it to the discretion of the Collector subject only to the orders of the State Government;

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, if as recommended by the Expert Committee the principles of assessment 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.

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. (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 date as the State Government may, by notification in the *Official Gazette*, appoint.

Short title,
extent and
commence-
ment.

¹ For Statement of Objects and Reasons, see *Maharashtra Government Gazette*, 1969, Part V, Extra., pages 191-192.

² 1st August 1971 (*vide* G.N., R. & F. D., No. CIA 1069-L, dated 26th July 1971).

* This indicates the date of commencement of Act.

1045

Definitions and power to decide questions arising therefrom

2. (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;

(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”;

(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) “*inamdar*” 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 tenures 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 Dhunji-bhoy Wadia of Bombay, his heirs and assigns by the Indenture, dated the 19th December 1885;

(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.

Mah.
XLI
of
1966.

(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 entries 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. (1) Save as expressly provided in this Act, the provisions of this Act shall apply to lands held on *inami* tenure as *Fazindari* 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.

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

4. (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,—

Abolition of *inami* tenure and special tenures; extinguishment of superior holder's rights; and liability to pay land revenue.

(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 a 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 years' 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 lands 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 of 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 assessment 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 assessment is payable in respect thereof immediately before the appointed day.

Superior holder to furnish return.

5. For the purpose of facilitating assessment 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 :

Provided that, in the case of a 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 for failure to furnish return.

6. When a person required to furnish a return under section 5 fails to furnish such 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.

Initial assessment of lands held on *inami* and special tenures to be fixed under section 8; and after period of guarantee, according to provisions of Code.

7. On the commencement of this Act, the assessment of lands held immediately before such commencement on *inami* tenure (not being lands held 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.

Assessment of lands held on *inami* or special tenure before appointed day and matters incidental thereto.

8. (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.

(2) Subject to the 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.

(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. LXII of 1957 in that behalf).

(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, I of 1894.

(c) rental value of lands in the revenue division during the period aforesaid.

(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.

(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").

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

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

- (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.

After the expiry of 40 years commencing on the appointed day, the lands in each revenue division shall be liable to the payment of full assessment for the succeeding period of ten years; and thereafter, the full assessment of these lands shall become liable to be revised as provided by section 262E of the Code; and until the assessment is so revised, the assessment made shall continue in force, notwithstanding the expiry of the period of guarantee.

(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).

(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. 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 *nami* 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.

Saving of mineral rights of *inamdar*.

10. 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.

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

11. 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.

Compensation to *inamdar* of *inami* land held under Second *Inam* grant.

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.

Compensation in respect of redeemed land.

12. 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.

Method of awarding compensation to inamdar.

13. (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.

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

14. (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.

(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.

I of
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 the provisions of this Act.

Provisions of Land Acquisition Act, 1894, applicable to award.

15. 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.

I of
1894.

Appeal to Maharashtra Revenue Tribunal against Collector's award.

16. 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.

Amount of compensation to be payable in transferable bonds.

17. 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 the 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 may be prescribed.

Superior holder to deliver records to authorised officers.

18. (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.

(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 such failure continues after conviction for the first such failure.

19. (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.

(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. (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. Amendment of Mah. XLI of 1966

(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.

FIRST SCHEDULE

(See section 10).

Amendment of Bom. LVII of 1947.

Bom. LVII of 1947. In the Bombay Rents, Hotel and Lodging House Rates Control Act, 1947, after section 10E, the following shall be inserted, namely :—

“ 10F. (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 per cent. 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). Increase of rent on account of levy of assessment.

(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 purposes of section 7.”

SECOND SCHEDULE

(See section 20)

Amendment of Mah. XLI of 1966

Provisions of the Code. (1)	Extent of Amendment (2)
<p>Chapter XIV of the Maharashtra Land Revenue Code, 1966 (Mah. XLI of 1966).</p> <p>Power of Collector to fix and to levy assessment for land revenue.</p>	<p>1. In section 261,—</p> <p>(1) before clause (a), the following clause shall be inserted, namely:—</p> <p>“(1a) ‘City Tenures Abolition Act’ means the Bombay City (Inami and Special Tenures) Abolition and Maharashtra Land Revenue Code (Amendment) Act, 1969;”</p> <p>(2) after clause (a), the following new clause shall be inserted, namely:—</p> <p>“(aa) ‘revenue 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 <i>Official Gazette</i>, constitute to be a revenue division for the purpose of determining the standard rate of assessment of lands therein;”</p> <p>(3) after clause (d), the following clause shall be added, namely:—</p> <p>“(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.”</p> <p>2. For section 262, the following shall be substituted, namely:—</p> <p>“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 sub-section (3).</p> <p>(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.</p> <p>(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.”</p>

Provisions of the Code (1)	Extent of Amendment (2)
Rate of assessment not to exceed percentage of market value.	3. After section 262, the following new sections shall be inserted, namely :—
II of 1934.	" 262A. Except as provided in the City Tenures Abolition Act for the initial assessment of lands held on <i>inami</i> 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 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 262A.
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 years aforesaid, (c) rental value of lands in the revenue division during the period aforesaid.
	(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').
	(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 :
	Provided that, the State Government may authorise any officer not below the rank of a Deputy Secretary to decide such appeals.

Provisions of the Code. (1)	Extent of Amendment (2)
<p>Publication of standard rates of assessment.</p>	<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).</p> <p>262C. The standard rates of assessment fixed or revised under this Chapter shall be published in the <i>Official Gazette</i> and in such other manner as may be prescribed before they are brought into force.</p>
<p>Standard rate of assessment to be in force for ten years until revised.</p>	<p>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.</p>
<p>Period of guarantee.</p>	<p>262E. (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').</p> <p>(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.</p> <p>(3) Until the assessment is so revised, the assessment made shall continue in force notwithstanding the expiry of the period of guarantee."</p> <p>4. In section 271—</p> <p>(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;</p> <p>(2) after the words "make an appeal before" the words "the State Government, or as the case may be," shall be inserted.</p>

Provisions of the Code (1)	Extent of Amendment (2)
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.	