



## The Maharashtra Increase of Land Revenue and Special Assessment Act, 1974

Act 20 of 1974

Keyword(s):

Assessment List, Code, Holder, Special Assessment

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

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CONTENTS

PREAMBLE.

SECTIONS.

1. Short title and extent.
2. Definitions.
3. Levy and collection of increase in land revenue.
4. Levy and collection of increase in special assessment.
5. Responsibility for payment of increase of land revenue and special assessment.
6. Submission of returns.
- 6A. Submission of returns in city of Bombay for the years 1974 to 1985.
7. Tahsildar to prepare assessment list.
8. Failure to submit return.
9. Revision.
10. Provisions of Code so far as not inconsistent, to apply for purpose of this Act.
11. Suspension or remission of increase in land revenue or special assessment.
12. Provisions for rounding off.
13. Power to make rules.

MAHARASHTRA ACT No. XX OF 1974.<sup>1</sup>

[THE MAHARASHTRA INCREASE OF LAND REVENUE AND SPECIAL ASSESSMENT ACT, 1974.]

[This Act received the assent of the Governor on the 24th April 1974; assent first published in the *Maharashtra Government Gazette*, Part IV on the 29th April 1974.]

Amended by Mah. 17 of 1975 (10-6-1975).\*

” ” ” 20 of 1978 (26-1-1979).\*

” ” ” 27 of 1986.

**An Act to provide for an increase of land revenue<sup>2</sup>[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<sup>2</sup>[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. (1) This Act may be called the Maharashtra Increase of Land Revenue and Special Assessment Act, 1974. Short title and extent.

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

2. (1) In this Act, unless the context otherwise requires,— Definitions.

3\* \* \* \* \*

(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 <sup>4</sup>[clause (b) of section 4 of the Maharashtra Education and Employment Guarantee (Cess) Act, 1962] and the expression “ holding ” shall be construed accordingly;

3\* \* \* \* \*

(f) “ special assessment ” means special assessment levied under <sup>4</sup>[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 <sup>5</sup>[Maharashtra Education and Employment Guarantee] (Cess) Act, 1962.

<sup>1</sup> For Statement of Objects and Reasons, see *Maharashtra Government Gazette*, 1974, Part V, p. 758.

<sup>2</sup> These words were substituted for the words “ to be levied on the aggregate amount of the ordinary land revenue and the local cess levied in respect of agricultural lands in the State ” by Mah. 17 of 1975, Sch.

<sup>3</sup> Clauses (a) and (e) were deleted, *ibid.*

<sup>4</sup> This portion was substituted for the words, brackets and figures “ the Maharashtra Education (Cess) Act, 1962 ”, *ibid.*

<sup>5</sup> These words were substituted for the words “ Maharashtra Education ”, *ibid.*

\* This indicates the date of commencement of Act.

Levy and  
collection of  
increase in  
land  
revenue.

3. 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 <sup>2</sup>[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:—

Where a holding consists of land equal to	Rate of increase
(1) 8 hectares or more but less than 12 hectares.	50 per centum of the land revenue payable in respect of such holding.
(2) 12 hectares or more .. .. .	100 per centum of the land revenue payable in respect of such holding.]

Levy and  
collection of  
increase in  
special  
assessment.

4. 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:—

Where the amount of special assessment payable	Rate of increase
(a) does not exceed Rs. 200 .. .. .	<i>Nil.</i>
(b) exceeds Rs. 200 but does not exceed Rs. 500;	25 per centum of such amount as is in excess of Rs. 200.
(c) exceeds Rs. 500 but does not exceed Rs. 1,000;	Rs. 75 plus 50 per centum of such amount as is in excess of Rs. 500;
(d) exceeds Rs. 1,000 but does not exceed Rs. 2,000;	Rs. 325 plus 100 per centum of such amount as is in excess of Rs. 1,000;
(e) exceeds Rs. 2,000 .. .. .	Rs. 1,325 plus 150 per centum of such amount as is in excess of Rs. 2,000.

Respon-  
sibility for  
payment of  
increase of  
land revenue  
and special  
assessment.

5. (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 <sup>3</sup>[Maharashtra Education and Employment Guarantee] (Cess) Act, 1962.

Submission  
of returns.

6. As soon as possible after the commencement of this Act and thereafter on the commencement of each subsequent year, <sup>4</sup>[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, <sup>5</sup>[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 Tahasildar,

<sup>1</sup> Section 3 was substituted for the original by Mah. 17 of 1975, Sch.

<sup>2</sup> These words were substituted for the words "of the State of Maharashtra," by Mah. 20 of 1978, s. 13, Sch.

<sup>3</sup> These words were substituted for the words "Maharashtra Education" by Mah. 17 of 1975, Sch.

<sup>4</sup> These words were substituted for the portion beginning with "every person" and ending with "seventy-five rupees", *ibid.*

<sup>5</sup> This portion was substituted for the words and figure "shall furnish to the Tahasildar by whom the assessment list is prepared under section 7, a return" by Mah. 27 of 1986, s. 2.

a return] in the prescribed form containing the particulars of all lands held by him in the State, the amount of ordinary land revenue <sup>1</sup>\* \* \* 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.

Mah. XX-VII of 1986. [6A. (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.

Mah. XX-VII of 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.]

7. (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 to 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 <sup>1</sup>\* \* \* 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 lands 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.

<sup>1</sup> The words "and the local cess" were deleted, by Mah. 17 of 1975, Sch.

<sup>2</sup> Section 6A was inserted by Mah. 27 of 1986, s. 3.

(7) The decision of the Tahsildar shall, subject to any appeal to the Collector to whom such Tahsildar is subordinate <sup>1</sup>[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.

<sup>1</sup>[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 6A.]

Failure to submit a return. 8. (1) Where a person required by <sup>2</sup>[section 6 or section 6A] of this Act to furnish a return—

(a) fails, without reasonable cause so to do, within the time specified in <sup>3</sup>[section 6, or as the case may be, section 6A] 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 sub-section (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 <sup>4</sup>by the Tahsildar, then, the Tahsildar shall, after giving him a reasonable opportunity of being heard, determine to the best of his judgement 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 sub-section (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.

<sup>1</sup> This Explanation was added by Mah. 27 of 1986, s. 4.

<sup>2</sup> These words, figures and letter were substituted for the word and figure “section 6”, *ibid.*, s. 5(a).

<sup>3</sup> This was substituted for the words “that section”, *ibid.*, s. 5(b).

9. (1) The State Government (or such officer not below the rank of a Deputy Revision Secretary to Government) may *suo motu* or on receipt of an application, call for and examine the records of any order or decision made by any Tahsildar and pass such order thereon as it or 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. 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.

Provision of Code so far as not inconsistent, to apply for purpose of this Act.