

**THE MAHARASHTRA LAND REVENUE (REVIVAL OF CERTAIN RULES
RELATING TO NON-AGRICULTURAL ASSESSMENT) ACT, 1972**

[Text as on 18th July 2024]

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MAHARASHTRA ACT No. XXV OF 1972¹

[THE MAHARASHTRA LAND REVENUE (REVIVAL OF CERTAIN RULES RELATING TO NON-AGRICULTURAL ASSESSMENT) ACT, 1972.]

[This Act received the assent of the Governor on 26th August 1972; and assent was first published in the *Maharashtra Government Gazette*, Part IV, on the 31st August 1972.]

An Act to provide for revival of certain rules relating to the levy of non-agricultural assessment on lands in the State.

WHEREAS, section 336 of the Maharashtra Land Revenue Code, 1966 (Mah. XLI of 1966) (hereinafter in this Act referred to as “the Code”), repealed the laws therein stated, but at the same time saved the operation of anything done or any action taken (under the laws so repealed) including any rules, assessments and various other matters in the third proviso to that section enumerated; and accordingly, by that proviso, it is provided that they shall continue to be in force unless and until superseded by anything done or action taken under the Code ;

AND WHEREAS, by the Maharashtra Land Revenue (Conversion of Use of Land and Non-Agricultural Assessment) Rules, 1969, made and brought into force on the 25th day of July 1969, by Government Notification in the Revenue and Forests Department, No. UNF-1967-R, dated the 25th July 1969, published in the *Maharashtra Government Gazette* (Part IV-B, page 1086), it is purported to supersede all previous rules made under the laws repealed by section 336 aforesaid, and which were continued in force by virtue of the aforementioned third proviso to that section ;

AND WHEREAS, by such supersession of all previous rules, no standard rates now survive in certain areas in the State and standard rates are not yet fixed in all areas in pursuance of the new rules now made and in operation; in consequence whereof, it has not been possible in respect of those areas to assess non-agricultural assessment either under the old rules which were superseded, or under the new rules under which the standard rates have not yet, for various reasons, been fixed ;

AND WHEREAS, it is necessary and expedient to revive the rules (and orders) superseded, which relate to the determination or levy of non-agricultural assessment on land in the State, and in particular, any rules and orders which determine the standard rates; It is hereby enacted in the Twenty-third Year of the Republic of India as follows :—

1. Short title and commencement.— (1) This Act may be called the Maharashtra Land Revenue (Revival of Certain Rules relating to Non-Agricultural Assessment) Act, 1972.

(2) It shall come into force on such ²date as the State Government may, by notification in the *Official Gazette*, appoint.

2. Revival of rules relating to non-agricultural assessment.— Notwithstanding the supersession of all the rules (which were continued in force by virtue of the third proviso to section 336 of the Maharashtra Land Revenue Code, 1966 (Mah. XLI of 1966) by the making and bringing into force of the Maharashtra Land Revenue (Conversion of Use of Land and Non-agricultural Assessment) Rules, 1969 (hereinafter called “the New rules”), and the consequent repeal of the rates of non-agricultural assessment on the lands in the State fixed thereunder, it is hereby provided that, in those areas of the State, where no standard rates survived and new standard rates have not yet been

¹ For Statement of Objects and Reasons, see *Maharashtra Government Gazette*, 1972, Part V, p. 245.

² 1st November 1972, vide G. N., R and F. D., No. NAA. 1069/180194-CH, dt. 21-10-1972 (published in M.G.G., Pt. IV-B, p. 1775).

fixed by or under the New Rules, or where the standard rates survived but assessments according to those standard rates were not fixed before the supersession of all the rules by the New Rules—

(a) all rules and orders in so far as they relate to the determination and levy of non-agricultural assessment of any land in the State, and all provisions consequential, incidental or supplemental to this purpose ; and

(b) in particular, the rates of non-agricultural assessment, by whatever name called (whether standard rates of assessment, special rates of assessment, or otherwise) fixed under the said rules and orders; and all assessment made thereunder or in pursuance thereof,

shall be deemed never to have been superseded or repealed; and shall be, and shall be deemed to have continued, and to continue in force, and to have full effect according to the tenor of the third proviso aforesaid; and accordingly, it shall be and shall be deemed to have been lawful to determine and levy, or continue to determine and levy and collect, non-agricultural assessment on any land in the State, according to the rates so fixed, or fixed in pursuance of the said rules and orders, as of those rules and orders and the rates of non-agricultural assessment had never been superseded or repealed.

Any action taken or any act done in pursuance of the rules and orders superseded in respect of the determination or levy of non-agricultural assessment on any land in the State, and any assessment made, levied or purported to be made, levied and collected, at the standard rates fixed under or in pursuance of those rules, shall be deemed to be validly done, and shall not be questioned in any court or tribunal or before any authority on the ground only that such assessment was or is made according to rules or standard rates under rules and orders which were superseded or repealed.

The superseded rules and orders (including the standard rates and assessment) by this Act revived and continued, shall continue in force for the period specified in section 116 of the Code or until non-agricultural assessment according to the new standard rates of assessment fixed under the New Rules comes into force, whichever is later.