

47. Nothing in ¹[section 41, 42,] 44, 45 or 46 shall prevent—

(a) the State Government from exempting any land or class of lands from the operation of any of the provisions of those sections, if the State Government is of opinion that it is necessary, in the public interest for the purpose of carrying out any of the objects of this Code to exempt such land or such class of lands; and

(b) the Collector from regularising the non-agricultural use of any land on such terms and conditions as may be prescribed by him subject to rules made in this behalf by the State Government.

Power of State Government to exempt lands from provisions of ¹[section 41, 42], 44, 45 or 46.

²[47A. (1) There shall be levied and collected additional land revenue, to be called the conversion tax, on account of change of user of lands.

Liability for payment of conversion tax by holder for change of user of land.

(2) Where any land assessed or held for the purpose of agriculture is situated within ³[the limits of Mumbai Municipal Corporation area excluding the area of the Mumbai City District or any other Municipal Corporation area] or of any 'A' Class or 'B' Class Municipal area or of any peripheral area of any of them, and—

(a) is permitted, or deemed to have been permitted under sub-section (3) of section 44, to be used for any non-agricultural purpose ;⁴[***]

(b) is used for any non-agricultural purpose, without the permission of the Collector being first obtained, or before the expiry of the period referred to in sub-section (3) of section 44, and is regularised under clause (b) of ⁵[section 47 ; or]

⁶[(c) is put to a *bona fide* industrial use as provided in section 44A,—] then, the holder of such land shall, subject to any rules made in this behalf, be liable to pay to the State Government, the conversion tax, which shall be equal to ⁷[five times] the non-agricultural assessment leviable on such land, in accordance with the purpose for which it is so used or permitted to be used.

(3) Where any land assessed or held for any non-agricultural purpose is situated in any of the areas referred to in sub-section (2), and—

(a) is permitted, or deemed to have been permitted under sub-section (3) of section 44, to be used for any other non-agricultural purpose ; ⁸[***]

(b) is used for any other non-agricultural purpose, without the permission of the Collector being first obtained, or before the expiry of the period referred to in sub-section (3) of section 44, and is regularised under clause (b) of ⁹[section 47 ; or]

¹⁰[(c) is put to a *bona fide* industrial use as provided in section 44A,—] then, the holder of such land shall, subject to any rules made in this behalf, be liable to pay to the State Government, the conversion tax, which shall be equal to ¹¹[five times] the non-agricultural assessment leviable on such land, in accordance with the purpose for which it is so used or permitted to be used.

¹ These words and figures were substituted for the word and figures "section 42" by Mah. 32 of 1986, s. 3.

² Section 47A was inserted by Mah. 8 of 1979, s. 2.

³ This portion was substituted for the portion beginning with the words "the limits of Greater Bombay" and ending with the word "Solapur" by Mah. 23 of 1999, s. 2 (1) (a).

⁴ The word "or" was deleted by Mah. 26 of 1994, s. 3(a)(i).

⁵ These words and figures were substituted for the word and figures "section 42", *ibid*, s. 3(a) (ii).

⁶ This clause was inserted, *ibid*, s. 3(a) (iii).

⁷ These words were substituted for the words "three times" by Mah. 23 of 1999, s. 2 (1) (b).

⁸ *The words "or" was deleted *ibid*, s. 3 (b) (i).

⁹ These words and figures were substituted for the words and figures "section 42", *ibid*, s. 3 (a) (ii).

¹⁰ This clause was inserted, *ibid*, s. 3 (b) (iii).

¹¹ These words were substituted for the words "three times" *ibid*, s. 2 (2).