

- (c) for the purpose of industry,
- (d) for the purpose of commerce,
- (e) for any other purpose.

(2) Where land assessed to agriculture is used for non-agricultural purposes or *vice versa* or being assessed to one non-agricultural use is used for another non-agricultural purpose, then the assessment fixed under the provisions of this Code upon such land shall, notwithstanding that the term for which such assessment may have been fixed has not expired, be liable to be altered and assessed at a rate provided for under this Code in accordance with the purpose for which it is used or is permitted to be used.

(3) Where land held free of assessment on condition of being used for any purpose is used at any time for any other purpose, it shall be liable to assessment.

(4) The assessment under sub-sections (2) and (3) shall be made in accordance with the rules made in this behalf.

**68.** (1) On all lands which are not wholly exempt from the payment of land revenue and on which the assessment has not been fixed or deemed to be fixed under the provisions of this Code, the assessment of the amount to be paid as land revenue shall, subject to rules made in this behalf, be fixed by the Collector, for such period not exceeding ninety-nine years as he may be authorized to prescribe by the State Government under its general or special orders made in that behalf, and the amounts due according to such assessment shall be levied on all such lands :

Assessment  
by whom to  
be fixed.

Provided that, in the case of lands partially exempt from land revenue or the liability of which to payment of land revenue is subject to special conditions or restrictions, respect shall be had in fixing the assessment and levy of land revenue to all rights legally subsisting, according to the nature of the said rights :

Provided further that, where any land which was wholly or partially exempt from payment of land revenue has ceased to be so exempt, it shall be lawful for the Collector to fix the assessment of the amount to be paid as land revenue on such land with effect from the date on which such land ceased to be so exempt or any subsequent date as he may deem fit.

(2) After the expiry of the period for which the assessment of any land is fixed under sub-section (1), the Collector may, from time to time, revise the same in accordance with the rules made in this behalf by the State Government. The assessment so revised shall be fixed each time for such period not exceeding ninety-nine years as the State Government may, by general or special order, specify.

(3) Nothing in this section shall be deemed to prevent the Collector from determining and registering the proper full assessment on lands wholly exempt from the payment of land revenue. The assessment so determined and registered shall be leviable as soon as the exemption is withdrawn, and shall for this purpose be deemed to be assessment fixed under this section.