

**117.** Lands used for the following purposes shall be exempt from the payment of the non-agricultural assessment, namely :—

Lands exempt from payment of non-agricultural assessment.

(1) lands used by an agriculturist for an occupation subsidiary or ancillary to agriculture, such as the erection of sheds for hand-looms, poultry farming, or gardening or such other occupations as the State Government may specify in rules made in that behalf ;

(2) lands used for purposes connected with the disposal of the dead ;

(3) lands solely occupied and used for public worship and which were exempt from payment of land revenue by custom, grant or otherwise before the commencement of this Code ;

(4) lands used for an educational or a charitable purpose the benefit of which is open to all citizens without distinction of religion, race, caste, place of birth or any of them ;

(5) lands used for any other public purpose which the State Government may by rules made under this Code declare to be exempt, for such period and subject to such conditions as may be specified therein ;

<sup>1</sup>[(5a) agricultural lands in non-urban area used for personal *bona fide* residential purpose under sub-section (2) of section 42;]

(6) such agricultural lands (outside a gaathan, if any) in a non-urban area, converted to non-agricultural use for purposes of residential building as the State Government may, by notification in the *Official Gazette*, specify.

**118.** It shall be lawful for the State Government to direct that any land which is exempt under the provisions of section 117 from payment of non-agricultural assessment shall cease to be so exempt if the land is used for any purpose other than that for which the exemption is provided; and thereupon the land shall be liable to payment of the assessment according to the provisions of this Chapter, and in addition, to such fine as the Collector may, subject to the general orders of the State Government, direct.

Revocation of exemption.

**119.** Nothing in this Chapter shall be deemed to prevent the Collector from determining and registering the proper full non-agricultural assessment on lands wholly exempt from payment of such assessment.

Non-agricultural assessment of lands wholly exempt from payment of land revenue.

**120.** The non-agricultural assessment fixed on lands and in force in any part of the State immediately before the commencement of this Code shall be deemed to have been fixed under the provisions of this Chapter and shall notwithstanding anything contained in this Chapter, be deemed to continue to remain in force during the whole of the period for which the assessment was fixed, and thereafter, until such assessment is revised under the provisions of this Chapter.

Non-agricultural assessment fixed before commencement of Code to continue in force until altered.

<sup>1</sup> Clause (5a) was inserted by Mah. 17 of 2007, s. 4.