

(3) The orders passed by the State Government shall be final and shall not be called in question in any Court.

Power of State Government to exempt from assessment for water advantages. **101.** (1) The State Government may at the time of passing orders under section 100 exempt any land from assessment under this Chapter for any advantage or specified kind of advantage accruing to it from water.

(2) The State Government may at any time during the term of the settlement after publishing a notice in Marathi in the village concerned and after the expiry of a period of six months from the date of the publication of such notice, withdraw any exemption granted by it under sub-section (1) and direct that such land shall be assessed for such advantage.

Introductions of settlement. **102.** After the State Government has passed orders under section 100 and notice of the same has been given in the prescribed manner, the settlement shall be deemed to have been introduced and the land revenue according to such settlement shall be levied from such date as the State Government may direct :

Provided that, in the year in course of which a settlement, whether original or revised, is introduced under this section, the difference between the old and the new assessment of all lands on which the latter may be in excess of the former shall be remitted and the revised assessment shall be levied only from the next following year :

Provided further that, in the year next following that in which any original or revised settlement is introduced, any occupant who may be dissatisfied with the increased rate imposed by such new assessment on any of the survey numbers or sub-divisions of survey numbers held by him shall, on relinquishing such number or sub-division in the manner provided by section 55, receive a remission of the increase so imposed.

Claims to hold land free of land revenue. **103.** (1) Any person claiming to hold wholly or partly free of land revenue against the State Government any land shall be bound to prove his title thereto to the satisfaction of the Settlement Officer.

(2) If he so proves his title, the case shall be reported for the orders of the State Government.

Assessment of lands wholly exempt from payment of land revenue. **104.** (1) Nothing in this Chapter shall be deemed to prevent a Settlement Officer from determining and registering the proper full assessment on lands wholly exempt from the payment of land revenue.

(2) The assessment so determined and registered shall be leviable as soon as the exemption is withdrawn and shall be deemed for this purpose, to have been fixed under the provisions of this Chapter.

Power to State Government to direct assessment for water advantages. **105.** Notwithstanding anything contained in this Chapter, the State Government may direct at the time of passing orders under section 100 that any land in respect of which a settlement is made under this Chapter shall be liable to be assessed to additional land revenue during the term of the settlement for additional advantages accruing to it from water received on account of irrigation works or improvements on existing irrigation works completed after the State Government has directed the settlement under section 92 and not effected by or