

**THE MAHARASHTRA INCREASE OF LAND REVENUE AND
SPECIAL ASSESSMENT ACT, 1974**

[Text as on 28th November 2023]

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MAHARASHTRA ACT No. XX OF 1974¹

[THE MAHARASHTRA INCREASE OF LAND REVENUE AND SPECIAL ASSESSMENT
ACT, 1974.]

[This Act received assent of the Governor on 24th April, 1974; assent was first published in the
Maharashtra Government Gazette, Extra-ordinary, Part IV, dated the 29th April, 1974.]

**An Act to provide for an increase of land revenue ²[on certain holdings in the State]; and also an
increase of land revenue to be levied on the amount of special assessment levied on agricultural
lands under the Maharashtra Education (Cess) Act, 1962.**

WHEREAS, it is expedient to provide for an increase of Land Revenue ³[on certain holdings in
the State]; and also an increase of land revenue to be levied on the amount of special assessment levied
on agricultural lands under the Maharashtra Education (Cess) Act, 1962 (Mah. XXVII of 1962); and
for matters connected with the purposes aforesaid; It is hereby enacted in the Twenty-fifth Year of the
Republic of India as follows :—

1. Short title and extent.— (1) This Act may be called the Maharashtra Increase of Land
Revenue and Special Assessment Act, 1974.

(2) It extends to the whole of the State of Maharashtra.

2. Definitions.— (1) In this Act, unless the context otherwise requires,—

4* * * * *

(b) “Assessment list” means the list prepared under section 7;

(c) “Code” means the Maharashtra Land Revenue Code, 1966 (Mah. XLI of 1966);

(d) “holder” in relation to any land for the purposes of—

(i) section 3 of this Act, means a person lawfully in possession of the land as owner or
as tenant (whether such possession is actual or not) who is primarily liable to pay land
revenue to the State Government under the Code; and

(ii) section 4 of this Act, means a person in actual possession of land on which special
assessment is levied under ⁵[clause (b) of section 4 of the Maharashtra Education and
Employment Guarantee (Cess) Act, 1962 (Mah. XXVII of 1962),] and the expression
“holding” shall be construed accordingly ;

6 * * * * *

(f) “Special assessment” means special assessment levied under ⁷[clause (b) of section 4 of
the Maharashtra Education and Employment Guarantee (Cess) Act, 1962 (Mah. XXVII of 1962),]
on all agricultural lands in the State;

(g) “Prescribed” means prescribed by rules made under this Act.

(2) Words or expressions used in this Act, but not defined, shall have the meanings respectively
assigned to them in the Code, or as the case may be, the ⁸[Maharashtra Education and Employment
Guarantee] (Cess) Act, 1962 (Mah. XXVII of 1962).

¹ For Statement of Objects and Reasons, see *Maharashtra Government Gazette*, 1974, Part V, p. 758.

² These words were substituted for the words “to be levied on the aggregate amount of the ordinary land revenue and the
local cess levied in respect of agricultural lands in the State;” by Mah. 17 of 1975, Sch.

³ These words were substituted for the words “to be levied on the aggregate amount of the ordinary land revenue and the
local cess levied in respect of agricultural lands in the State;” by Mah. 17 of 1975, Sch.

⁴ Clause (a) and (e) were deleted, *ibid.*

⁵ This portion was substituted for the words, brackets and figures “the Maharashtra Education (Cess) Act, 1962,” *ibid.*

⁶ Clause (a) and (e) were deleted, *ibid.*

⁷ This portion was substituted for the words, brackets and figures “the Maharashtra Education (Cess) Act, 1962,” *ibid.*

⁸ These words were substituted for the words “Maharashtra Education,” by Mah. 17 of 1975, Sch.

¹[3. **Levy and collection of increase in land revenue.**— Subject to the provisions of this Act, on and from the 1st day of August 1975, for the purpose of raising additional resources needed for implementing the Employment Guarantee Scheme ²[under the Maharashtra Employment Guarantee Act, 1977 (Mah. XX of 1978),] the amount of land revenue payable by a holder in respect of his holding shall be increased at the following rate, that is to say :—

Where a holding consists of the land equal to	Rate of increase
(1) 8 hectares or more but less than 12 .. hectares.	50 per centum of the land revenue payable in respect of such holding.
(2) 12 hectares or more. ..	100 per centum of the land revenue payable in respect of such holding.]

4. Levy and collection of increase in special assessment.— Subject to the provisions of this Act, on and from the 1st day of August 1974, the special assessment on agricultural land payable by a holder shall be increased at the following rate, that is to say :—

Where the amount of special assessment payable	Rate of increase
(a) does not exceed Rs. 200 ..	Nil.
(b) exceeds Rs. 200 but does not exceed Rs. 500 ; ..	25 per centum of such amount as is in excess of Rs. 200 ;
(c) exceeds Rs. 500 but does not exceed Rs. 1,000 ; ..	Rs. 75 <i>plus</i> 50 per centum of such amount as is in excess of Rs. 500 ;
(d) exceeds Rs. 1,000 but does not exceed Rs. 2,000 ; ..	Rs. 325 <i>plus</i> 100 per centum of such amount as is in excess of Rs. 1,000 ;
(e) exceeds Rs. 2,000 ..	Rs. 1,325 <i>plus</i> 150 per centum of such amount as is in excess of Rs. 2,000.

5. Responsibility for payment of increase of land revenue and special assessment.— (a) The increase of land revenue under section 3 shall be levied and collected from the persons who are liable to the payment of the ordinary land revenue under the Code.

(b) The increase of special assessment under section 4 shall be levied and collected from the persons who are liable to the payment of the special assessment under the ³[Maharashtra Education and Employment Guarantee] (Cess) Act, 1962 (Mah. XXVII of 1962).

6. Submission of returns.— As soon as possible after the commencement of this Act and thereafter on the commencement of each subsequent year, ⁴[every person whose holding consists of land equal to 8 hectares or more,] and every person who is liable to pay a special assessment of an amount exceeding two hundred rupees, ⁵[shall, subject to the provisions of section 7, furnish—

(a) in the City of Bombay, to such revenue officer as the Collector may, by order in writing in this behalf, designate; and

(b) elsewhere, to the Tahasildar,
a return], in the prescribed form containing the particulars of all lands held by him in the State, the amount of ordinary land revenue ⁶* * * and special assessment (if any) levied thereon, and such other matters as may be prescribed. The return shall be submitted before such date as the State Government may, by notification in the *Official Gazette*, appoint.

¹ Section 3 was substituted for the original, *ibid*.

² These words were substituted for the words “of the State of Maharashtra”, by Mah. 20 of 1978, s. 13, Sch.

³ These words were substituted for the words “Maharashtra Education,” by Mah. 17 of 1975, Sch.

⁴ These words were substituted for the portion beginning with “every person” and ending with “seventy-five rupees”, *ibid*.

⁵ These portion was substituted for the words and figure “Shall furnish to the Tahsildar by whom the assessment list is prepared under section 7, a return” by Mah. 27 of 1986, s. 2.

⁶ The words “and the local cess” were deleted by Mah. 17 of 1975, Sch.

¹[6A. Submission of returns in City of Bombay for the years 1974 to 1985.— (1) Notwithstanding anything contained in section 6 as it existed immediately before the commencement of the Maharashtra Increase of Land Revenue and Special Assessment (Amendment) Act, 1986 (Mah. XXVII of 1986), every person whose holding consists of land equal to 8 hectares or more, and every person who is liable to pay a special assessment of an amount exceeding two hundred rupees in the City of Bombay, and who was required to furnish returns for the years 1974 to 1985 (both inclusive) to the Tahsildar under that section, shall furnish to such officer as the Collector may, by order in writing, designate in this behalf, all such returns on or before the 1st day of October, 1986.

(2) Nothing in section 8 shall render any such person liable to be convicted of an offence in respect of his failure to file such returns within the time specified in section 6 before the commencement of the Maharashtra Increase of Land Revenue and Special Assessment (Amendment) Act, 1986 (Mah. XXVII of 1986).]

7. Tahsildar to prepare assessment list.— (1) On the basis of the returns referred to in Section 6 and such other information as may be available from the records, the Tahsildar shall cause a list to be prepared every year (hereinafter referred to as “the assessment list”) before such date as the State Government may direct. The assessment list shall contain the names of all persons in every village within his jurisdiction who are liable to the payment of the increase in land revenue levied under section 3 and special assessment levied under section 4, of this Act, the amount of ordinary land revenue ²* * and special assessment payable in respect of the land held by such person and amount of the increase in land revenue and special assessment leviable in respect of the lands comprised in the holding of such person; and such other matters as may be prescribed.

(2) Where any holder has lands in two or more talukas of the same district, the assessment list may be prepared by the Tahsildar whom the Collector may, by order in writing, designate.

(3) Where any holder has lands in two or more districts of the same revenue division, the assessment list may be prepared by such Tahsildar whom the Commissioner may, by order in writing, designate.

(4) Where any holder has lands in different revenue divisions, the assessment list may be prepared by such Tahsildar whom the State Government may, by order in writing, designate.

(5) After the assessment list is prepared, it shall be published in the relevant villages and, if no application is made by any person interested therein within a period of thirty days of the date of such publication disputing the correctness of such list or any particulars therein, such list shall, subject to the provisions of Section 9 of this Act, be final.

(6) If an application is made to the Tahsildar within the aforesaid period by any person interested, disputing the correctness of any such list or any particulars therein, the Tahsildar shall, after allowing the applicant an opportunity of being heard, decide the dispute in such manner as the State Government may direct.

(7) The decision of the Tahsildar shall, subject to any appeal to the Collector to whom such Tahsildar is subordinate and in cases covered by sub-sections (3) and (4) to such officer as may be authorised by the State Government in this behalf, or any revision proceedings under section 9 of this Act, be final.

(8) The appeal shall be made within thirty days from the date of receipt of the order of the Tahsildar.

³[*Explanation.*— For the purposes of this section and sections 8, 9 and 11 the expression “Tahsildar” used therein shall, as the context may require, include the revenue officer designated by the Collector under section 6 or 6A.]

¹ Section 6A was inserted by Mah. 27 of 1986, s. 3.

² The words, “local cess” were deleted by Mah. 17 of 1975, Sch.

³ This *Explanation* was added by Mah. 27 of 1986, s. 4.

8. Failure to submit return.— (1) Where a person required by ¹[Section 6 or Section 6A] of this Act to furnish a return—

(a) fails, without reasonable cause so to do, within the time specified in ²[section 6, or as the case may be, section 6A], or

(b) furnishes a return which he knows, or has reason to believe, to be false, he shall be liable to pay a penalty which may extend to five hundred rupees or an amount equal to the increase in the land revenue or as the case may be, special assessment, payable by him in respect of such lands, whichever is more.

(2) Where a Tahsildar has reason to believe that any holder who is required to furnish a return has, without reasonable cause, failed so to do, or has submitted a return which he knows or has reason to believe to be false, the Tahsildar shall issue a notice calling upon such holder to show cause within fifteen days of the service thereof, why the penalty provided by sub-section (1) of this section should not be imposed on him. If the Tahsildar, on considering the reply or other cause shown, is satisfied that the person has, without reasonable cause, failed to submit the return within time, or has submitted a return which he knew or had reason to believe to be false, he may impose the penalty provided in the last preceding sub-section, and require him to submit a true and correct return complete in all particulars, within a period of one month from the date of the order.

(3) If the person fails to comply with the order within the time so granted by the Tahsildar, then, the Tahsildar shall, after giving him a reasonable opportunity of being heard, determine to the best of his Judgment the amount of increase in land revenue or special assessment payable by such person and amend the assessment list, accordingly. Such person shall also be liable to pay as penalty for failure to furnish a return, or a true and correct return complete in all particulars, a further penalty which may extend to one thousand rupees or twice the amount of such increase leviable from such person, whichever is more.

(4) The decision of the Tahsildar under sub-section (2) or sub-section (3) of this section shall, subject to any appeal to the Collector to whom such Tahsildar is subordinate (and in cases covered by sub-section (3) or sub-section (4) of section 7 of this Act, to such officer as may be authorised by the State Government in this behalf) or any revision proceedings under section 9 of this Act, be final.

(5) The appeal shall be made within thirty days from the date of receipt of the order of the Tahsildar.

9. Revision.— (1) The State Government (or such other officer not below the rank of Deputy Secretary to Government) may *suo motu* or on receipt of an application, call for and examine the records of any order or decision made by any Tahsildar and pass such order thereon as it or he thinks just and proper :

Provided that, no application under this section shall be entertained if it is not made within a period of six months from the date of the order :

Provided further that, before rejecting an application for the revision of any such order the State Government, or as the case may be, the officer designated shall record reasons for such rejection.

(2) No order shall be passed under this section which is likely to affect any person adversely, unless such person is given a reasonable opportunity of being heard by the State Government, or as the case may be, the officer designated.

(3) Where a person could have appealed and no appeal has been filed by him no proceedings in revision shall be entertained upon the application of such person.

10. Provisions of Code so far as not inconsistent, to apply for purpose of this Act.— The provisions of the Code shall, save in so far as they are not inconsistent with anything herein contained, apply for the purpose of the recovery of the increase in land revenue or special assessment levied and collected under this Act, from the persons specified in the assessment list, as though such increase were land revenue payable under the Code.

¹ These words, figures and letter were substituted for the word and figure “section 6” by *ibid.* s. 5 (a).

² These words, figures and letter were substituted for the words “that section” *ibid.* s. 5(b).

11. Suspension or remission of increase in land revenue or special assessment.— Whenever, for any cause the payment of the ordinary land revenue payable in respect of land of a person who is liable to pay the increase in the land revenue or as the case may be, special assessment, under this Act, is suspended or remitted in any year, then the Tahsildar shall order a corresponding suspension or remission of such increase.

12. Provisions for rounding off.— In computing the increase in the amount of land revenue or special assessment payable under this Act, the amount leviable shall, where necessary, be rounded off to the nearest rupee, fractions of fifty *paise* and over being counted as one and less than fifty *paise* being disregarded.

¹[**12A. Act not to apply to certain land.**— Nothing in this Act, shall apply to the land leased or held by the Maharashtra Housing and Area Development Authority established under the Maharashtra Housing and Area Development Act, 1976 (Mah. XXVIII of 1977) or the City and Industrial Development Corporation declared as New Town Development Authority under the Maharashtra Regional and Town Planning Act, 1966 (Mah. XXXVII of 1966).]

13. Power to make rules.— (1) The State Government may, by notification in the *Official Gazette*, make rules to carry out the purposes of this Act.

(2) The power to make rules conferred by this section shall, except on the first occasion of the exercise thereof, be subject to the condition of the rules being made after previous publication.

(3) Every rule made under this section shall be laid, as soon as may be, after it is made, before each House of the State Legislature while it is in session for a total period of thirty days, which may be comprised in one session or two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, and notify such decision in the *Official Gazette* the rule shall, from the date of publication of such notification, have effect only in such modified form or be of no effect, as the case may be; so however that, any such modification or annulment shall be without prejudice to the validity or anything previously done or omitted to be done under that rule.

¹ Section 12A was inserted by Mah. 20 of 2019, s. 2.