THE MAHARASHTRA EDUCATION AND EMPLOYMENT GUARANTEE (CESS) ACT, 1962

[*Text as on 22nd January 2025*]

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1 Section 6 of Mah. 53 of 1976 reads as follows :—

"6. Retrospective operation of provisions of this Act and saving.— (*1*) Sections 2 and 5 shall be deemed to have come into force on the 1st day of August 1976.

(*2*) Section 3 shall be deemed to have come into force on the 10th day of June 1975.

(*3*) Section 4 shall be deemed to have come into force on the 1st day of April 1974.

(*4*) Nothing in this Act shall render any person in respect of anything done or omitted to be done by him before the date of publication of this Act in the *Official Gazette* liable to pay a penalty greater than that which could have been inflicted on him under the law in force immediately before the date aforesaid, but every person shall be liable to pay on demand the amount of tax due or, as the case may be, the difference between the amount of tax paid by him and the amount of tax due from him under the principal Act as amended by this Act or shall be entitled to apply for an appropriate refund if the amount of tax paid by him exceeds the amount of tax leviable under the principal Act as amended by this Act.".

2 Maharashtra Ordinance No. I of 2022 was repealed by Mah. 25 of 2022, s. 5.

Note :- The date mentioned in the bracket indicates the date of commencement of the Act.

MAHARASHTRA ACT No. XXVII OF 1962[1]

[THE MAHARASHTRA EDUCATION AND EMPLOYMENT GUARANTEE (CESS) ACT, 1962.]

[This Act received the assent of the Governor on the 10th August 1962; assent was first published in the *Maharashtra Government Gazette*, Part IV, on the 13th August 1962.]

An Act to provide for the creation of a fund for the promotion of education [2][and for implementing the Employment Guarantee Scheme] in the State of Maharashtra, and for matters connected with purpose aforesaid.

WHEREAS it is expedient to provide for the creation of a fund for the promotion of education [3][and for implementing the Employment Guarantee Scheme] in the State of Maharashtra, and for matters connected with the purposes aforesaid: It is hereby enacted in the Thirteenth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. Short title and extent.— (*1*) This Act may be called the [4][Maharashtra Education and Employment Guarantee] (Cess) Act, 1962.

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

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

(*a*) "annual letting value" means the rateable value, or annual letting value, or gross annual letting value of buildings or lands as determined in accordance with the provisions of the relevant municipal law, and includes annual value as defined by section 64 of the Cantonments Act, 1924 (II of 1924):

Provided that, if in any case the property tax is assessed on any building or land on its capital value, such percentage of the capital value as may be determined by the State Government shall be deemed to be the annual letting value :

(*b*) "Assessing Officer" means a Mamlatdar, Tahsildar, Mahalkari or Naib-Tahsildar or any other not below the rank of an Aval Kurkun as the State Government may appoint in this behalf:

(*c*) "City of Nagpur" means the City of Nagpur as constituted under City of Nagpur Corporation Act, 1948 (C.P. and Berrar II of 1950);

[5][(*d*) "Cities of Pune, Solapur and Kolhapur" means the Cities of Pune, Solapur and Kolhapur as constituted under the Bombay Provincial Municipal Corporations Act, 1949 (Bom. LIX of 1949);]

[6][(*da*) "Code" means the Maharashtra Land Revenue Code, 1966 (Mah. XLI of 1966);]

(*e*) "Collector" includes an officer appointed by the State Government to exercise the powers and perform the functions of the Collector under this Act ;

1 For Statement of Objects and Reasons of the L. A. Bill No. XXIII of 1962, *see Maharashtra Government Gazette*, 1962, Extraordinary No. 24, Part V, dated the 8th June 1962, pages 162-163.

2 These words were inserted by Mah. 17 of 1975, Sch.

3 These words were inserted by Mah. 17 of 1975, Sch.

4 These words were substituted for the words "Maharashtra Education" by Mah. 17 of 1975, sch. 5 Clause (*d*) was substituted for the original by Mah. 17 of 1974, s. 2(*1*).

6 Clauses (*da*) and (*fa*) were inserted by Mah. 17 of 1975, Sch.

(*f*) "commercial crop" means any of the crops mentioned in [1][Schedule B;]

[2][(*fa*) "irrigated crop" means any crop raised on any land which is supplied with water from any river, canal, well or any other source of water but does not include a crop raised only with rain water ;]

(*g*) "lands" and "buildings" shall have the meanings, respectively, assigned to them in the relevant municipal law ;

(*h*) "Municipal area" means an area within the limits of a municipality, and includes an area within the limits of a cantonment declared as such under the Cantonments Act, 1924 (II of 1924);

[3][(*i*) "municipality" means a municipal corporation or a municipal council established or constituted under any law for the time being in force in the State ;]

(*j*) "prescribed" means prescribed by rules made under this Act ;

(*k*) "property tax" means in Greater Bombay, the [4][Cities of Pune, Solapur and Kolhapur] and the City of Nagpur, the general tax levied under the Bombay Municipal Corporation Act (Bom. III of 1888), or under the Bombay Provincial Municipal Corporations Act, 1949 (Bom. LIX of 1949), or as the case may be, under the City of Nagpur Corporation Act, 1948 (C.P. and Berar II of 1950); and in other Municipal areas, a tax or rate on buildings or lands or a tax rate in the form of such tax or rate on buildings or lands levied under the Bombay Municipal Boroughs Act, 1925 (Bom. XVIII of 1925), or the Bombay District Municipal Act, 1901 (Bom. III of 1901), the Central Provinces and Berar Municipalities Act, 1922 (C.P. and Berar II of 1922), or the Hyderabad District Municipalities Act, 1956 (Hyd. XVIII of 1956), or as the case may be, the Cantonments Act, 1924 (II of 1924);

[5]* * * * * *

(*m*) "relevant municipal law" means—

(*i*) in relation to the Greater Bombay, the Bombay Municipal Corporation Act (Bom. III of 1888),

(*ii*) in relation to the [6][Cities of Pune, Sholapur and Kolhapur] Bombay Provincial Municipal Corporations Act, 1949 (Bom. LIX of 1949),

(*iii*) in relation to the City of Nagpur, the City of Nagpur Corporations Act, 1948 (C.P. and Bear II of 1950).

(*iv*) in relation to any cantonment, the Cantonments Act, 1924 (II of 1924),

[7](*v*) in relation to any municipal area as defined in the Maharashtra Municipalities Act, 1965 (Mah. XL of 1965), that Act ;]

(*n*) "rules" means rules made under section 26 ;

(*o*) "special assessment" means assessment on agricultural land levied and collected under section 4, [8][or section 6B]

1 This was substituted for the words "the Schedule," by Mah. 17 of 1974, s. 2(*2*).

2 Clause (*da*) and (*fa*) were inserted by Mah. 17 of 1975, Sch.

3 Clause (*i*) was substituted for the original by Mah. 17 of 1974, Sch.

4 These words are substituted for the words "City of Poona" by Mah. 17 of 1974, s. 2(*3*) and (*4*). 5 Clause (*1*) was deleted by Mah. 17 of 1975, Sch.

6 These words were substituted for the words "City of Poona" by Mah. 17 of 1947, s. 2(*3*) and (*4*).

7 This clause was substituted for clauses (*v*), (*vi*), (*vii*) and (*viii*) by Mah. 17 of 1975, Sch. 8 These words, figure and letter were inserted by Mah. 17 of 1975, Sch.

CHAPTER II

EDUCATION CESS AND STATE EDUCATION CESS FUND

3. Education Cess.— For the purpose of providing for the cost of promoting education in the State of Maharashtra there shall be levied and collected, in the manner hereinafter provided the taxes, in the next succeeding section described (hereinafter together called "Education Cess").

4. Levy and collection of education cess.— Subject to the provisions of this Act, there shall be levied and collected,—

[1][(*a*) with effect from the 1st day of April 1974, a tax on lands and buildings in a municipal area at the rates specified in Schedule A hereto annexed ;]

(*b*) with effect from the revenue year (commencing on the 1st day of August [2][1976] or on such other date as the State Government may, in relation to any area in the State, by notification in the *Official Gazette* appoint in this behalf), in addition to any land revenue payable on such land, a special assessment on all agricultural lands in the State on which commercial crops are raised, at the rates specified in [3][Schedule B] hereto annexed —anything contained to the contrary in the relevant Code or any other law or in any agreement, for the time being in force, notwithstanding.

5. Mode of assessing education cess in certain cases.— Subject to the Provisions of this Act,—

(*1*) where more than land or building in a municipal area is owned by the same person, the tax on lands and buildings shall be assessed on the annual letting value of all such lands and buildings ;

(*2*) (*a*) where two or more commercial crops, or where any commercial crop and any other crop, are raised mixed on the same land, the actual area under each commercial crop shall be determined, in accordance with the general or special orders of the State Government, and the special assessment shall be levied under section 4 on the area under each commercial crop so determined ;

(*b*) where two or more commercial crops, not being of the same variety, are raised on the same land in succession or otherwise, in the same revenue year, the special assessment shall be levied on such land under section 4 in respect of each variety so raised.

6. State Education Cess Fund.— (*1*) The proceeds of the education cess and penalties (not being a fine) recovered, under this Act, shall first be credited to the Consolidated Fund of the State; [4][and, subject to the provision of this Act, after deducting] the expenses of collection and recovery shall, under

appropriation duly made by law in this behalf, be entered in, and transferred to, a separate fund called the State Education Cess Fund.

(*2*) Any amount transferred to the State Education Cess Fund under sub-section (*1*) shall be charged on the Consolidated Fund of the State.

(*3*) The amount in the Fund shall be expended, in such a manner and under such conditions as may be prescribed, for the purposes mentioned in section 3.

[5][CHAPTER IIA

EMPLOYMENT GUARANTEE CESS

6A. Employment Guarantee Cess.— For the purpose of raising resources for implementing the Employment Guarantee Scheme [6][under the Maharashtra Employment Guarantee Act, 1977 (Mah. XX of 1978),] there shall be levied and collected in the manner hereinafter provided the taxes in the next succeeding section (hereinafter together called the Employment Guarantee Cess).

1 Clause (*a*) was substituted for the figures Mah. 17 of 1974, s. 3(*1*) (*a*).

2 These figures were substituted for the figures "1964" by Mah. 53 of 1976, s. 2.

3 This is substituted for the words "the Schedule" by Mah. 17 of 1974, s. 3(*1*)(*b*)(*II*).

4 These words were substituted for the words "and after deducting" by Mah. 17 of 1974, s. 4.

5 Chapter II-A was inserted by Mah. 17 of 1975, Sch.

6 These words and figures were substituted for the words "in the State of Maharashtra" by Mah. 20 of 1978, Sch.

6B. Levy and collection of Employment Guarantee Cess.— Subject to the provisions of this Act, there shall also be levied and collected in addition to the tax and special assessment levied under section 4,—

(*a*) with effect from the 1st day of April 1975, a further tax on lands and buildings in a municipal area used to intended to be used for a non-residential purpose at the rate specified in Schedule C hereto annexed ;

(*b*) with effect from the 1st day of August 1975, a further special assessment on all agricultural lands in the State on which irrigated crops are raised at the rate of Rs. 25 per hectare— anything contained to the contrary in the Code or any other law or in any agreement, for the time being in force, notwithstanding.

6C. Meaning of lands and buildings used for non-residential purpose.— (*1*) For the purposes of clause (*a*) of section 6B, lands or buildings used for a non-residential purpose means lands or buildings used for a non-residential purpose [1][as defined in *Explanation* 1 in Schedule A.]

(*2*) Where any land or building is used partly for a residential purpose and partly for a non-residential purpose, then for the purpose of determining the rate of tax specified in Schedule C, the annual letting value of the entire land or building shall be taken into account ; but for calculating the actual amount of the tax at the rate aforesaid, the annual letting value of the portion of the land or building used or intended to be used for non-residential purpose only shall be taken into account.

(*3*) Where any question arises as to whether any land or building is used or intended to be used for a residential purpose or non-residential purpose, the question shall be referred for decision to the collector. The Collector shall, after holding a summary inquiry, record his decision.

(*4*) An appeal may be made against such decision to such authority as the State Government may, by notification in the *Official Gazette*, specify for the whole or any part of the State. The period within which such appeal may be made shall be sixty days from the date of receipt of the decision of the Collector.

(*5*) The decision recorded by the Collector, subject to an appeal to the authority specified as aforesaid, and the order of the authority so specified in appeal shall be final.

6D. Mode of assessing Employment Guarantee Cess in certain cases.— Subject to the provisions of this Act, where more than one land or be used for a non-residential purpose

in a municipal area is owned by the same person, the tax on lands and buildings shall be assessed on the annual letting value of all such lands and buildings.]

CHAPTER III

PROVISIONS RELATION TO COLLECTION OF TAX ON LANDS AND BUILDINGS

7. Exemption of certain lands and buildings from payment of tax.— The following lands and buildings shall be exempted from payment of the tax on lands and buildings, that is to say :—

(*a*) lands and buildings vesting in the Central Government ;

(*b*) lands and buildings vesting in the State Government or belonging to a municipality, a *ZillaParishad* or Cantonment Board and used exclusively for public purposes, and not used or intended to be used for purposes of profit ;

(*c*) building and lands vesting in the Trustees of the Port of Bombay, and not used or intended to be used for the purposes of profit ;

(*d*) wharves, docks, piers, railways and lighthouses (as defined in the Bombay Port Trust Act, 1879 (Bom. VI of 1879), vesting in the Trustees of the Port of Bombay, and used as such, and such other properties vesting in the said Trustees as the State Government may notify in this behalf ;

1 These words were substituted for the words "for profit" by Mah. 53 of 1976, s. 3.

(*e*) lands and buildings or portions thereof belonging to a public trust registered under the Bombay Public Trusts Act, 1950 (Bom. XXIX of 1950) 1[or a *wakf* registered under the Wakf Act, 1954 (XXIX of 1954)] and exclusively occupied for public worship or for charitable purposes ;

(*f*) lands and buildings, the annual letting value of which is less than seventy-five rupees :

(*g*) open lands (other than those within the limits of greater Bombay and The Cities of Poona, 2[Sholapur, Kolhapur] and Nagpur).

Explanation.— For the purposes of this section—

(*1*) the following lands and buildings or portions thereof shall not be deemed to be exclusively occupied for public worship or for charitable purposes, namely :—

(*a*) those in which trade or business is carried on ; and

(*b*) those in respect of which rent is derived, whether rent is or is not applied exclusively to religious or charitable purposes ;

(*2*) where any portion of any land or building is exempt from the tax by reason of its being exclusively occupied for public worship or for charitable purposes, such portion shall be deemed to be a separate property;

(*3*) "open land" means land which is not built upon or enclosed.

3**[7A. Exemption of certain residential buildings or residential tenements from payment of tax.—** Notwithstanding anything contained in section 4 or any other provisions of the Act or any other law for the time being in force, from the 1st January 2022, the Municipal Corporation of Brihan Mumbai shall not levy and collect the education cess specified in section 4, in the Municipal Corporation of Brihan Mumbai area, on the residential buildings or residential tenements, having carpet area of 46.45 sq. meter (500 sq. feet) or less.]

8.Primary responsibility for tax on lands and buildings.— (*1*) If the actual occupier of any land or building is the owner thereof or holds it on a building or other lease granted by or on behalf of Government or on a building or other lease from any person or local authority, then the tax shall be leviable primarily on the actual occupier.

(*2*) In any other case, the tax shall be leviable primarily as follows, that is to say- (*a*) if the land or building is let, upon the lessor;

(*b*) if the land or building is sub-let, upon the superior lessor;

(*c*) if the land or building is unlet, upon the person in whom the right to let vests.

9.Authorities competent to collect tax, etc.— (*1*) The tax shall be collected- [4][(*a*) in Cantonments by the Collector of the district; and]

(*b*) in other municipal area, by the municipality.

(*2*) The collection of the tax (including any penalty) under this Act shall be made- (*a*) in the Cantonments [5]* * * as an arrear of land revenue;

1 These words and figures were inserted by Mah. 45 of 1962, s. 2.

2 These words were inserted by Mah. 17 of 1974, s. 5.

3 This section was inserted by Mah. 25 of 2022, s. 3, and shall be deemed to have been inserted with effect from 1st January 2022.

4 Clause (*a*) was substituted for the original by Mah. 26 of 1963, s. 3, Second Schedule.

5 The words "of Poona, Kirkee and Kamptee" were deleted by Mah. 26 of 1963, s. 3, Second Schedule.

(*b*) in any other municipal area, in the same manner in which the property tax is collected in that area under the relevant municipal law :

Provided that, if in any municipal area, the property tax is not levied by the municipality, the tax shall be collected in such manner as may be prescribed.

(*3*) The collection of the tax and the recovery of penalty under this Act on behalf of any municipality shall be made by the appropriate municipal authority appointed to collect the property tax on behalf of such municipality under the law under which the municipality is constituted.

(*4*) The municipality shall, in respect of the cost of collection of the tax, be entitled to such rebate as may be prescribed, and different rates of rebate may be provided for different municipal areas.

10.Penalty for default in payment of tax.— (*1*) If any person, on being served with a notice of demand for the collection of tax in pursuance of the provisions of section 9, fails to pay within the period mentioned in the notice, any amount due from him on account of tax, the municipality or, as the case may be, the Collector [1]* * , on being satisfied that such person has wilfully failed to pay the tax, may, subject to the general or special orders of the State Government, recover from him as penalty a sum not exceeding one-tenth of the amount of the tax so unpaid, in addition to the amount of tax payable by him.

(*2*) Sums recoverable under this section shall be recovered in the manner provided in section 9 for the collection of tax.

11.Tax to be first charge on lands and buildings on which it is leviable.— Notwithstanding anything contained in any law and notwithstanding any rights arising out of any contract or otherwise howsoever, all sums due as tax or penalty, in respect of any land or building shall, subject to prior payment of the land revenue (if any), thereon, due to the State Government be a first charge-

(*a*) in the case of any land or building held immediately from the Government, upon the interest in such land or building of the person liable for such tax or penalty, and upon the goods and other moveable property, if any, found within or upon such land or building and belonging to such person; and

(*b*) in the case of any other land or building, upon such land or building and upon the goods and other moveable properties, if any, found within or upon such land or building and belonging to the person liable to pay such tax or penalty.

12.Recovery of tax from occupier of portion of land or building.— On the failure to recover any sum due on account of tax from the person primarily liable therefor, there may be recovered from the occupier of any part of the land or building in respect of which the tax is due, such portion thereof as bears to the total amount of the tax due the same ratio which the rent annually payable by such occupier bears to the aggregate amount of the annual letting value thereof.

13.Tax paid by person liable to pay under the Act entitled to recover the amount of tax from occupier of land or building etc.— (*1*) If any person from whom under the provisions of section 8 the tax is leviable pays the tax in respect of any land or building, he shall if he is not himself in occupation thereof during the period for which he has paid the tax, be entitled to receive the amount of the tax from the person, if any, in actual occupation of such land or building for the period aforesaid.

(*2*) If any building in respect of which the tax is paid consists of more than one tenement, and the tax in respect of that building is paid by the person referred to in the last preceding sub-section or by any person acting in his behalf, then such person shall be entitled to recover the amount of the tax *pro rata* from the occupiers of the tenements for the period for which the tax is payable in proportion to the amount of rent for which each such tenement is let:

Provided that, if—

1 The words "of Poona or Nagpur" were deleted, by Mah. 26 of 1963, s. 3, Second Schedule.

(*a*) any of the tenements is in occupation of such person or any person acting on his behalf, or

(*b*) by the terms of the tenancy, such person has agreed to pay the tax for an occupier of the tenement,

the amount payable *pro rata* in respect of such tenements shall not be recovered from the occupiers of other tenements.

(*3*) The recovery of any amount of tax from an occupier under this section shall not be deemed to be an increase for the purposes of section 7 of the Bombay Rents, Hotel and Lodging House Rates Control Act, 1947 (Bom. LVII of 1947), or any law corresponding thereto - in force in any part of the State.

Explanation.— In this section "tenement" means a room or group of rooms rented or offered for rent as a unit.

14.Apportionment of liability for tax when lands or buildings are let and rateable value exceeds amount of rent.— (*1*) If any land or building assessed to tax is lot, and the rateable value thereof exceeds the amount of rent payable in respect thereof to the person from whom, under the provisions of section 8, the tax is leviable, that person shall be entitled to receive from his tenant the difference between the amount of the tax levied upon him and the amount which would be leviable upon him if the tax were calculated on the amount of rent payable to him.

(*2*) If the land or building is sub-let and its rateable value exceeds the amount of rent payable in respect thereof to the tenant by his sub-tenant, or the amount of rent, payable in respect thereof to a sub-tenant by the person holding under the sub-tenant the tenant shall be entitled to receive from his sub-tenant or as the case may be, the sub-tenant shall be entitled to receive from the person holding under him, the difference between any sum recovered under the preceding sub-section from such tenant or sub-tenant and the amount of tax which would be leviable in respect of the said land or building if the rateable value thereof were equal to the difference between the amount of rent which such tenant or sub-tenant receives and the amount of rent which he pays.

15.Rights and remedies for recovery of sums under section 13 or 14.— Any person entitled to receive any sum under section 13 or 14 shall have for the recovery thereof the same rights and remedies as if such sum were rent payable to him by the person from whom he is entitled to receive the same.

16.Remission and refund.— (*1*) Where any land or building is assessed to tax, and if in respect of such land or building or portion thereof a draw-back (if any) or remission or refund of property tax is sanctioned or granted on or after the 1st day of October 1962 under the relevant municipal law, then the municipality, or as the case may be, the Collector shall remit or refund such portion of the tax, in such manner and subject to such conditions as may be prescribed.

(*2*) Where any building assessed to tax is situated in Greater Bombay or in the 1[Cities of Poona, Sholapur and Kolhapur or in the City] of Nagpur and if such building or any portion thereof is demolished or removed otherwise than by order of the Municipal Commissioner and notice in respect of such demolition or removal has been given to the Commissioner under the relevant municipal law, the municipal corporation constituted under such law shall remit or refund such portion of the tax in such manner and subject to such conditions as may be prescribed.

(*3*) The burden of proving the facts entitling any person to claim relief under this section shall lie upon him.

17.Default of municipality in collecting tax.—(*1*) If any municipality makes default in the collection or payment to the State Government of any sum due in respect of the tax on lands, buildings under this Act, the State Government may, after holding such inquiry as it thinks fit, fix a period for the collection or payment of such sum.

(*2*) If the collection or payment of the sum is not made within the period so fixed the State Government may, notwithstanding anything contained in any law relating to the funds vesting in such

1 These words were substituted for the words "City of Poona or" by Mah. 17 of 1974, s. 6.

municipality or any other law for the time being in force, direct any bank in which any moneys of the municipality are deposited or the person in charge of the Government treasury or of any other place of security in which the moneys of such municipality are deposited, to pay such sum from such moneys as may be standing to the credit of the municipality in such bank, or as may be, in the hands of such person or as may from time to time be received from or on behalf of the municipality by way of deposit by such bank or person; and such bank or person shall be bound to obey such order.

(*3*) Every payment made pursuant to an order under sub-section (*2*) shall be a sufficient discharge to such bank or person from all liability to the municipality in respect of any sum so paid by it or him out of the moneys of that municipality so deposited with such bank or person.

CHAPTER IV

PROVISIONS RELATING TO SPECIAL ASSESSMENT

18.Exemption from payment of special assessment.— 1[(*1*)] The special assessment shall not be leviable under this Act on any land—

2* * * * * * * *

3* * * * * * * *

(*c*) which is used as a nursery, that is to say, for rearing young plants with a view to their transplantation elsewhere; or

(*d*) on which fruit trees raised have not started bearing fruit; or

(*e*) in any revenue year in which the commercial crops 4[or irrigated crops] raised on that land are not likely to be harvested in that year.

5[(*2*) The special assessment shall not be leviable under section 6B in respect of an area not exceeding 0.4 hectare of land in any holding on which an irrigated crop is raised; and in calculating the special assessment in respect of a holding consisting of land in excess of 0.4 hectare, on which irrigated crops are raised land equal to 0.4 hectare shall always be ignored.

Explanation.— For the purposes of sub-section (*2*), holding in relation to a person means the total land held by such person either as owner or tenant and which is in his actual lawful possession.]

19.Primary responsibility for payment of special assessment.— (*1*) The special assessment shall be leviable primarily of the person in actual possession of the land on which the commercial crops 6[or as the case may be, the irrigated crops] are raised.

(*2*) If any person primarily liable under the preceding sub-section makes default in the payment of the special assessment, the special assessment shall be recoverable from any person who is primarily liable to pay the land revenue in respect of such land under the 7[Code]; and such person shall, notwithstanding anything contained in any other law, be entitled to credit for the amount recovered from him in account with the person who is primarily liable for payment of the special assessment under the preceding sub-section.

Explanation.— For the purpose of this section where any land is wholly or partly exempt from the payment of land revenue, the person primarily liable to pay land revenue means the person who would have been liable to pay land revenue had such land revenue been payable in respect of such land.

20. Special assessment list.— (*1*) As soon as possible after the commencement of this Act and on the commencement of each subsequent revenue year, the Assessing Officer shall, subject to the general or special orders of the State Government, cause a list (hereinafter referred to as the "special

1 Section 18 was renumbered as sub-section (*1*) and sub-section (*2*) was inserted by Mah. 17 of 1975. Sch. 2 Clauses (*a*), (*b*) and the *Explanation* were deleted by Mah. 17 of 1974, s. 7.

3 Clauses (*a*), (*b*) and the *Explanation* were deleted by Mah. 17 of 1974, s. 7.

4 These words were inserted by Mah. 17 of 1975, Sch.

5 Section 18 was renumbered as sub-section (*1*) and sub-section (*2*) was inserted by Mah. 17 of 1975, Sch. 6 These words were inserted by Mah. 17 of 1975, Sch.

7 This word was substituted for the words "relevant Code" by Mah. 17 of 1975, Sch.

assessment list") to be prepared containing the names of persons in every village within his jurisdiction who are primarily liable under section 19 for the payment of special assessment, the acreage of land held by such person and the commercial crops 1[, or as the case may be, the irrigated crops] raised thereon, the special assessment leviable on the land on which such crops are raised, and such other particulars as may be prescribed.

(*2*) After the special assessment list is prepared, it shall be published in the village to which it pertains in the prescribed manner; and if no application is made by any person interested herein 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 22, be final.

(*3*) If an application is made to the Assessing Officer in the prescribed manner within the aforesaid period by any person interested, disputing the correctness of any such list or of any particulars therein, the Assessing Officer shall, after allowing the applicant an opportunity of being heard, decide the dispute in the prescribed manner: and such decision shall, notwithstanding anything contained in the 2[Code], 3[subject to any appeal made to the Collector in the prescribed manner, within thirty days from the date of the decision, or any revision proceedings under section 22, be final.]

21.Remission.— (*1*) Where there has been a failure of any commercial crop 4[or as the case may be, any irrigated crop] in any year then subject to any rules made by the State Government in this behalf, the Assessing Officer may, on receipt of an application from the person liable to pay the assessment, order such remission of special assessment as he may consider fit in the circumstances of the case.

(*2*) Any person aggrieved by an order of the Assessing Officer may, within sixty days from the date of the order, prefer an appeal to the Collector.

(*3*) Before rejecting any application for remission under this section, the Assessing Officer or the Collector shall record his reasons for such rejection.

22.Revision.— (*1*) The State Government (or such officer not below the rank of a Deputy Secretary to Government designated by that Government in this behalf) may, *suo motu* or on application, call for and examine the record of any order made by any officer under this Chapter 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 four months from the date of the order :

Provided further that, before rejecting any application for the revision of any such order, the State Government or 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 under this Chapter, and no appeal has been filed by him, no proceedings in revision under this section shall be entertained upon the application of such person.

[5][**22A. Certain provisions of Limitation Act to apply to appeals and revision applications.—** The Provisions of sections 4, 5 and 12 of the Limitation Act, 1963 (XXXVI of 1963), shall, so far as may be, apply in computing the period for the filing of an appeal under section 20 or 21 or an application for revision under section 22.]

1 These words were inserted by Mah. 17 of 1975, Sch.

2 This word was substituted for the words "relevant Code" by Mah. 17 of 1975, Sch.

3 This portion was substituted for the portion beginning with "subject to appeal" and ending with "be final" by Mah. 36 of 1964, s. 3.

4 These words were inserted by Mah. 17 of 1975, Sch.

5 This section was inserted by Mah. 36 of 1964, s. 4.

23.Provisions of [1][Code] so far as not inconsistent to apply for purposes of this Act.— The provisions of the [2][Code], shall save in so far as they are inconsistent with anything herein contained, apply for the purposes of the recovery of the special assessment leviable under this Act from the persons specified in the special assessment list, as though the special assessment were land revenue payable under the [3][Code]. [4][For the more efficient recovery of the special assessment, [5][(other than special assessment leviable under section 6B)] the village *panchayats* shall assist the revenue officers and ten per cent of the net proceeds of the recovery of the special assessment made in their respective jurisdiction, may be made over to the *panchayats*.]

24.Power of State Government to reduce rate of special assessment.— The State Government may, by notification in the *Official Gazette*, reduce the rate of special assessment specified in [6][Schedule B] in respect of land in which any of the commercial crops are raised; and may, by like notification, omit or amend any entry, but not so as to enhance the rate of special assessment in any case, and thereupon [7][Schedule B] shall be deemed to have been amended accordingly. [8][The State Government may be like notification reduce the rate of further special assessment specified in section 6B in respect of land in which any irrigated crop is raised, and thereupon, section 6B shall, in relation to such irrigated crop, be deemed to have been amended accordingly.]

CHAPTER V

MISCELLANEOUS

25.Provision for rounding off.— In computing the Education Cess [9][or as the case may be, the Employment Guarantee Cess] payable under this Act, the amount leviable shall, where necessary, be rounded off to the nearest rupee, fractions of 50 *naye paise* and over being counted as one, and less than 50 *naye paise* being disregarded.

26.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*) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matter, namely:-

(*a*) the manner in which and conditions under which the amount in the State Education Cess Fund shall be expended under section 6;

(*b*) the manner of collecting tax in municipal areas where property tax is not levied and rates of rebate, under section 9;

(*c*) the manner in which and the conditions subject to which, the tax shall be remitted or refunded under section 16;

(*d*) the other particulars to be prescribed and the manner of publishing the special assessment list, of making an application, of deciding a dispute, and of making an appeal, under section 20;

(*e*) the remission of assessment under section 21;

(*f*) such other matters which in the opinion of the State Government are required to be prescribed by rules.

(*3*) 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.

(*4*) 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

1 This word was substituted for the word "relevant Code" by Mah. 17 of 1975, Sch. 2
This word was substituted for the word "relevant Code" by Mah. 17 of 1975, Sch. 3
This word was substituted for the word "relevant Code" by Mah. 17 of 1975, Sch. 4
This was added by Mah. 17 of 1974, s. 8.

5 These brackets, words, figure and letter were inserted by Mah. 17 of 1975, Sch. 6
This is substituted for the words "the schedule" by Mah. 17 of 1974, s. 9.

7 This is substituted for the words "the schedule" by Mah. 17 of 1974, s. 9.

8 This portion was added by Mah. 17 of 1975, Sch.

9 These words were inserted by Mah. 17 of 1975, Sch.

comprised in one session or in 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 the rule shall, from the date 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 amendment shall be without prejudice to the validity of anything previously done or omitted to be done under that rule.

1SCHEDULE A

[*See* section 4(*a*)]

Slabs of annual letting value	In respect of land on building used or intended to be used for residential purpose	In respect of land on building used or intended to be used for non-residential purpose
1	2	3
1. Where the annual letting value of a land or building is—		
(*i*) rupees 75 or more but not more than rupees 150.	2 percent. of the annual letting value.	4 percent. of the annual letting value.
(*ii*) more than rupees 150 but less than rupees 300.	3 percent. of the annual letting value.	6 percent. of the annual letting value.
(*iii*) rupees 300 or more but less than rupees 3,000.	4 percent. of the annual letting value.	8 percent. of the annual letting value.
(*iv*) rupess 3,000 or more but less than rupees 6,000.	5 percent. of the annual letting value.	10 percent. of the annual letting value.
(*v*) rupees 6,000 or more ..	6 percent. of the annual letting value.	12 percent. of the annual letting value.

2[*Explanation 1*.— Lands or buildings used or intended to be used for non-residential purpose means lands or buildings used or inten se of any trade, commerce, industry,

profession or business ; and lands or buildings used or intended to be used for residential purpose means lands or buildings used or intended to be used for residential purpose or for any purpose other than any trade, commerce, industry, profession or business.]

3[*Explanation 2.*— Where any land or building is used partly for residential purpose and partly for non-residential purpose, then for the purpose of determining the rate of tax specified in Schedule A, the annual letting value of the entire land or building shall be taken into account ; but for calculating the actual amount of the tax at the rate aforesaid, the amount letting value of the portion of land or building used or intended to be used for residential purpose only, or as the case may be, for non-residential purpose only shall be taken into account.]

II. Where any question arises as to whether any land or building is used or intended to be used for residential purpose or non-residential purpose, the question shall be referred for decision to the Collector shall, after holding a summary inquiry, record his decision.

1 These Schedules were substituted for the original schedule by Mah. 17 of 1974, s. 10.

2 This *Explanation* was substituted for the original by Mah. 53 of 1976, s. 4.

3 This *Explanation* was substituted for the original by Mah. 17 of 1975, Sch.

An appeal shall lie against such decision to such authority as the State Government may, by within sixty days from the date of the Collector's decision.

The decision recorded by the Collector, subject to any appeal to the authority specified as aforesaid and the order of the authority so specified in appeal, shall be final.

1[SCHEDULE B

[*See* sections 2 (*f*) and 4 (*b*)]

Agricultural land on which the following commercial crops are raised	Rate of special assessment per hectare
(1)	(2)
	Rs.
1. Sugarcane, grown on land perennially irrigated	190
2. Sugarcane, grown on any other land	110
3. Irrigated Cotton (except Hybrid cotton seed)	40
4. Hybrid cotton seed	110
5. Hybrid jawar seed	40
6. Hybrid maize seed	40
7. Hybrid bajri seed	40
8. Irrigated groundnut	40
9. Betel leaved	190
10. Citrus fruits	80
11. Bananas	110
12. Grapes	380
13. Chikus	80
14 Turmeric	80
15. Arecanut	300
16. Tobacco (Irrigated)	130

Explanation.— For the purpose of entry 1, "land perennially irrigated" means any land irrigated perennially—

(*i*) by flow irrigation, that is, irrigation by flow under the action of gravity from any source of supply ; or

1 Schedule B was substituted by Mah. 53 of 1976, s. 5.

(*ii*) by a Government owned and managed lift, or by a lift owned and managed by any corporation owned or controlled by the Government, from any source constructed or maintained by the State Government or by any *Zilla Parishad* or from any other natural source of water.]

1[Schedule C

[*See* sections 6B(*a*)]

Slab of annual letting value	Rate of tax
Where the annual letting value of a land or building is—	
(*i*) Rupees 75 or more but not more than rupees, 150.	1per centrum of the annual letting value.
(*ii*) More than rupees 150 but less than rupees 300.	1.5 per centrum of the annual letting value.
(*iii*) Rupees 300 or more but less than rupees 3,000 ..	2 per centrum of the annual letting value.
(*iv*) Rupees 3,000 or more but less than rupees 6,000	2.5 per centrum of the annual letting value.
(*v*) Rupees 6,000 or more	3 per centrum of the annual letting value.]

1 This Schedule was added by Mah. 17 of 1975, Sch.