

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. 1472/33.

Bombay Castle, 13th January 1940.

Letter from the Collector of Ratnagiri, No. L.N.A. 246, dated the 14th July 1939.
Memorandum from the Commissioner, Southern Division, No. L.N.D. 940 dated the 14th September 1939:—

“ Submitted to Government in the Revenue Department.

“ 2. The Collector of Ratnagiri seeks orders on the following points with reference to Government orders in Government Resolution, Revenue Department, No. 1472/33, dated the 28th April 1939:—

(a) Whether non-agricultural assessment already recovered in the past in the case of buildings constructed before the application of the Land Revenue Rules regarding non-agricultural assessment in 1905 should be refunded.

(b) Whether the proceedings started to levy non-agricultural assessment in the case of new houses also are to be deferred and whether non-agricultural assessment on houses erected or permission for the construction of which has been requested in 1939 is not to be recovered in accordance with the orders in paragraph 2 of the Government Resolution.

(c) Whether the orders of Government in paragraph 2 of the Government Resolution are to be supposed to embrace all non-agricultural uses whether with or without permission from 1905 till the revised principles of assessing non-agricultural assessment would be incorporated in the law and rules and brought into force.

(d) Whether recovery of non-agricultural assessment should be held over, even in the case of temporary non-agricultural use.

(e) If, in cases in which building permission has been or is being given subsequent to the date of the Government Resolution, non-agricultural assessment is not to be ordered to be levied at the rates in force, agricultural assessment will have to be levied subject to the right of levying such enhanced non-agricultural assessment as Government may impose hereafter under the contemplated rules. Whether such condition can be imposed in the cases in which building permission to be granted hereafter under the existing law.

The Collector requests elucidation of the following points:—

(f) Whether the whole of the fixed demand of land revenue in respect of non-agricultural assessment of the district amounting to Rs. 7,232 is to be suspended as authorised arrears.

(g) Whether the annual miscellaneous demand of land revenue in respect of non-agricultural assessment amounting to Rs. 3,150 is to be foregone and agricultural assessment only is to be recovered in all such cases.

(h) Whether the agricultural assessment in respect of the land used for non-agricultural purpose which (land) has been removed from the heading of agricultural land by effecting corrections in survey papers is to be restored and collected in place of non-agricultural assessment mentioned in (a) above.

“ 3. As regards point (a).—As the Government Resolution is silent on this point, it does not purport to mean that the non-agricultural assessment already recovered in such cases should be refunded.

As regards point (b).—Paragraph 2 of the Government Resolution answers this point. When further proceedings for assessing to non-agricultural assessment lands used for non-agricultural purposes after 1905 have been ordered to be deferred until after the revised principles of assessing non-agricultural assessment have been incorporated in the Land Revenue Code and the rules thereunder, the question regarding recovery of non-agricultural assessment on new houses and on those built in 1939 would not arise.

As regards point (c).—Government orders are silent on this point also. But they may be construed to apply even to lands used for non-agricultural purposes without permission. The term ‘proceedings’ used in the Government Resolution should also include those taken for levy of non-agricultural assessment in cases of unauthorised uses.

As regards point (d).—The reply to this point would be in the affirmative because Government have not drawn any distinction between permanent and temporary non-agricultural uses. The Prant Officer, Southern Division, Ratnagiri, whose report the Collector has referred to in his letter, suggests that the present practice should be allowed to be followed as complications are likely to arise in the recovery of these demands and

that it is hazardous to hold over the recovery of non-agricultural assessment in the case of temporary non-agricultural uses, as the use might cease before the orders are passed or the persons concerned might disappear making the recovery difficult. These fears, the Commissioner considers, are apparently not justifiable inasmuch as the demand would be primarily on the land.

As regards point (e).—There appears to be no objection to the Collector's imposing such a condition.

As regards the points (f), (g) and (h), the Government Resolution does not throw any light. It is doubtful whether the fixed demand can be suspended as authorised arrears indefinitely. The fixed demand of Rs. 7,232 appears to include also the non-agricultural assessment on buildings built before 1905 and the Government orders are that the claim to altered assessment on the sites of such buildings should not be specifically waived, but should not for the time being be enforced. They would therefore mean that when the claim to altered assessment should not for the time being be enforced, there cannot be any demand of it, and any attempt to show this non-agricultural assessment as a demand in revenue accounts would mean nothing but introducing complications in the accounts.

4. As nothing can be said definitely as to how the fixed demand of non-agricultural assessment should be shown in the revenue accounts, and as nothing definite can be said on the other points, definite orders may please be issued by Government.

RESOLUTION.—Government is pleased to issue the following orders in amplification of the orders contained in Government Resolution No. 1472/33, dated 28th April 1939:—

(a) Non-agricultural assessments recovered in the past in the case of buildings constructed prior to 1905, should be refunded provided the claims are not more than 3 years old. In computing the period for admitting a claim, the period during which recovery of non-agricultural assessment has been suspended (i.e. since 1937-38) should not be reckoned.

(b) In regard to buildings or non-agricultural uses commencing after 1905, (i) if they have already been assessed and non-agricultural assessment already levied, such assessment should continue to be recovered;

(ii) if they have not been assessed so far, only agricultural assessment should be levied but no period of guarantee should be fixed, and it should also be provided in the sanad that this assessment is liable to revision at any time;

(iii) in cases of unauthorised use, fine equal to 10 times the agricultural assessment should be levied in addition under Rule 100 of the Land Revenue Rules, 1921;

(c) In regard to temporary non-agricultural uses the orders in paragraph (b) above should be followed.

By order of the Governor of Bombay

V. SHANKAR

Under Secretary to Government

G. R., No. 1472/33, R. D., dated the 13th January 1940.

To
The Commissioner, Southern Division,
Collector of Ratnagiri,

Vile Ch. No.
CWA 246
107/274

Non-agricultural assessment, Ratnagiri
Question regarding levy of -

Government of Bombay
Revenue Department
Resolution No. 1472/33
Bombay Castle, 28th April 1939.

Letter from the Collector of Ratnagiri No. LNA. 246, dated -
9th May 1937.

Letter from the Commissioner, S.D., No. L.N.D. 940, dated the
July 1937.

Resolution.- Ratnagiri district was excluded from the -
application of the rules relating to non-agricultural assessment
rule 72 of the Land Revenue Rules of 1881 (Government -
Notification, No. 7368, dated 6th December 1881), but this -
exemption was removed by the Land Revenue Rules published in
Government Notification, No. 5223, dated 28th June 1905, since
Ratnagiri has been in the same position as other parts -
of the Province in respect of liability to non-agricultural
assessment. An important point, however, differentiates -
building sites in Ratnagiri district from those in other -
districts, namely that there are no gaothans in Ratnagiri.
Government has therefore decided that in the Ratnagiri -
district buildings constructed before the application of -
the land revenue rules regarding non-agricultural assessment
in 1905 should be treated like buildings in gaothans and
that the claim to altered assessment on the sites of such -
buildings should not be specifically waived but should not
for the time being be enforced.

2. As regards lands used for building and other non-
agricultural purposes after 1905, further proceedings for -
their assessment to non-agricultural assessment should be -
deferred until after the revised principles of assessing -
non-agricultural assessment have been incorporated in the -
Land Revenue Code and the rules thereunder.

By order of the Governor of Bombay
Sd. V. Shankar
Under Secretary to Government.

To
The Collector of Ratnagiri etc.

No.
Ratnagiri, 26th June 1939.

Copy forwarded for information and guidance to
the Prant Officers w.c. all Mamlatdars and Mahalkaris.

Copy to Chitnis.

G. Chitnis
Chitnis
for Collector of Ratnagiri.

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