



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष ११, अंक ४०(८)]

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असाधारण क्रमांक ९४

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले
विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Maharashtra Land Revenue Code (Second Amendment) Bill, 2025 (L. A. Bill No. XCVII of 2025), introduced in the Maharashtra Legislative Assembly on the 8th December 2025, is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

SATISH WAGHOLE,

Secretary (Legislation) to Government,
Law and Judiciary Department.

L. A. BILL No. XCVII OF 2025.**A BILL***further to amend the Maharashtra Land Revenue Code, 1966.*

Mah. WHEREAS it is expedient further to amend the Maharashtra Land Revenue
XLI of Code, 1966, for the purposes hereinafter appearing ; it is hereby enacted in the
1966. Seventy-sixth Year of the Republic of India as follows :—

1. This Act may be called the Maharashtra Land Revenue Code (Second Short title.
Amendment) Act, 2025.

Mah. 2. In section 2 of the Maharashtra Land Revenue Code, 1966 (hereinafter Amendment
XLI of referred to as “the said Code”),— of section 2 of
1966. Mah. XLI of
1966.

(1) clause (7-A) shall be deleted ;

(2) clause (21) shall be deleted.

Amendment
of section 41
of Mah. XLI
of 1966.

3. In section 41 of the said Code, sub-sections (2) to (6) shall be deleted.

Substitution
of section 42
of Mah. XLI
of 1966.

4. For section 42 of the said Code, the following section shall be substituted,
namely :—

No
permission
of Collector
is required
for non-
agricultural
use of land.

“42. (1) No permission of the Collector for change in use of land from agricultural to non-agricultural is required, if such use is permissible under the draft or final Development Plan or Regional Plan prepared and published as per the provisions of the Maharashtra Regional and Town Planning Act, 1966 or Development Control Regulations or any other rules or regulations or orders or guidelines issued under that Act and, the concerned Planning Authority may give development permission or may give approval to the building plan on such land.

Mah.
XXXVII
of 1966.

(2) The occupancy status of land other than the Class-I occupancy land shall not be altered merely because the development permission is given or building plan is approved by the Planning Authority on such land.

(3) The Planning Authority shall, before giving development permission or approving building plan, recover one time premium at the rate mentioned in section 47 for non-agricultural use of land.

(4) Where the Planning Authority grants development permission or approves building plan, necessary changes shall be effected in the revenue records pursuant to such permission or approval.”.

Deletion of
sections 42A,
42B, 42C and
42D of
Mah. XLI of
1966.

5. Sections 42A, 42B, 42C and 42D of the said Code shall be deleted.

Deletion of
sections 44,
44A, 45 and
46 of Mah.
XLI of 1966.

6. Sections 44, 44A, 45 and 46 of the said Code shall be deleted.

Substitution
of section 47
of Mah. XLI
of 1966.

7. For section 47 of the said Code, the following section shall be substituted,
namely:—

Premium
for non-
agricultural
use of land.

“47. (1) There shall be levied and collected one-time premium for non-agricultural use of land.

(2) The premium under sub-section (1) shall be levied at the rate of,—

(i) for an area up to 1000 square meters, 0.1 per cent. of the current market value of the land determined as per current Annual Statement of Rates ;

(ii) for an area above 1000 square meters, but upto 4000 square meters, 0.25 per cent. of the current market value of the land determined as per current Annual Statement of Rates; and

(iii) for an area above 4000 square meters, 0.5 per cent. of the current market value of the land determined as per current Annual Statement of Rates :

Provided that, for the land which has been converted to non-agricultural use on or before the 31st December 2001, instead of the annual non-agricultural assessment, a one-time premium shall be levied and recovered, at the rate mentioned in sub-section (2) of the current market value of the land determined as per the Annual Statement of Rates of the year 2001 :

Provided further that, for the land which has been converted to non-agricultural use on or after the 1st January 2002 and before the date of commencement of the Maharashtra Land Revenue Code (Second Amendment) Act, 2025, instead of the annual non-agricultural assessment, a one-time premium shall be levied and recovered, at the rate mentioned in sub-section (2) of the market value of such land determined as per the Annual Statement of Rates of the year in which land was converted to non-agricultural use.

Mah. of
2025.

Explanation.— For the purposes of this sub-section, the term “Annual Statement of Rates” shall mean the Annual Statement of Rates published under the provisions of the Maharashtra Stamp (Determination of True Market Value of Property) Rules, 1995 or any other Rules for the time being in force in this regard.

(3) The State Government may, by notification published in the *Official Gazette*, grant exemption from payment of the premium levied under this section, if the State Government is of the opinion that it is necessary for projects of public purpose or in the public interest.”

8. Section 47A of the said Code shall be deleted.

Deletion of
section 47A of
Mah. XLI of
1966.

9. In section 67 of the said Code,—

(1) sub-section (2) shall be deleted ;

(2) in sub-section (4), for the words, brackets and figures “sub-sections (2) and (3),” the word, brackets and figure “sub-section (3)” shall be substituted.

Amendment
of section 67
of Mah. XLI of
1966.

10. Chapter VII and sections 108 to 120 of the said Code shall be deleted.

Deletion of
Chapter VII
and sections
108 to 120 of
Mah. XLI of
1966.

11. In section 125 of the said Code, the proviso shall be deleted.

Amendment
of section 125
of Mah. XLI
of 1966.

12. In section 328 of the said Code, in sub-section (2),—

(i) in clause (xxiv), for the words, brackets and figures “sub-sections (2) and (3)” the word, brackets and figure “sub-section (3)” shall be substituted;

(ii) clauses (xiv-a), (xiv-aa), (xvi), (xvi-a), (xvii), (xviii), (xxvii-a), (xxviii) and (xxix) shall be deleted.

Amendment
of section
328 of Mah.
XLI of 1966.

STATEMENT OF OBJECTS AND REASONS

Section 42 of the Maharashtra Land Revenue Code, 1966 (Mah. XLI of 1966) provides for obtaining permission of the Collector before any agriculture land can be used for non-agricultural purposes. Section 47A of the said Code provides for levy of conversion tax for change of user of land. Subsequently, sections 42A, 42B, 42C and 42D were inserted in the said Code to provide that use of any land, comprised in the area for which draft or final Development Plan and Regional Plan is published under the Maharashtra Regional and Town Planning Act, 1966 (Mah. XXXVII of 1966), shall be deemed to have been converted to the non-agricultural use as shown in such Plans and no separate permission shall be required under the said Code, provided conversion tax, non-agricultural assessment, *nazarana* or premium or other Government dues are paid.

2. Despite of provisions of deemed conversion for non-agricultural use in above referred areas, the occupants have to make applications to the Collector for assessment of conversion tax, non-agricultural assessment, *nazarana* or premium or other Government dues in respect of Class-I occupant as well as Occupant Class-II lands. After payment of the said taxes and Government dues, the Collector is required to grant *sanad* to the applicant and thereafter necessary entry of conversion to non-agricultural use of such land is made in the Record of Rights of land.

3. The occupants are facing various difficulties in getting conversion of land to non-agricultural purposes due to procedural requirements of making an application, examination by the Collector, calculation of taxes and dues, issuance of *sanad*, etc. The Government has been receiving various representations from Members of State Legislature and local authorities as well as citizens for the cancellation of non-agricultural assessment and conversion tax on the ground of dual taxation as various other taxes for development of land are chargeable under the Municipal laws. The Government has also received various requests for waiver of non-agricultural assessment in case of use of land for industrial and tourism purposes such as solar power project, tourism projects, warehouses for agricultural produces, etc.

4. Due to demands from public at large, the Government has not revised rates of non-agricultural assessment since many years. The Government has considered various representations received in this behalf, and also constituted a Committee for studying recovery of non-agricultural assessment. After carefully considering and examining the issues of non-agricultural permissions and hardships faced by people, the Government considers it expedient to omit the provisions of requirement of non-agricultural permissions and issuing *sanad* by the Collector, non-agricultural assessment and conversion tax therefor. Instead, it is proposed to introduce a new one-time premium for conversion of land to non-agricultural use. It is also proposed to provide that the Planning

Authority shall, before giving development permission or approving building plans, recover one-time premium at the rate mentioned in proposed new section 47 and after such permission or approval, necessary changes shall be effected in the revenue records. For the abovementioned purposes, it is proposed to amend the relevant sections of the said Code, suitably.

5. The Bill seeks to achieve the above objectives.

Nagpur,

CHANDRASHEKHAR BAWANKULE,

Dated the 3rd December, 2025.

Minister for Revenue.

MEMORANDUM REGARDING DELEGATED LEGISLATION

The Bill involves the following proposal for delegation of legislative power, namely :-

Clause 7(3).- Under this clause, power is taken to the State Government, to grant exemption to projects of public purpose or in the public interest from payment of the premium levied, by notification in the *Official Gazette*.

2. The above-mentioned proposal for delegation of legislative power is of normal character.

FINANCIAL MEMORANDUM

Clause 7 of the Bill provides for amendment of section 47 of the Maharashtra Land Revenue Code, 1966 (Mah. XLI of 1966), to levy and collect, a one-time tax for the conversion of use of land to the non-agricultural use. There is no provision in the Bill which would involve the recurring or non-recurring expenditure from the Consolidated Fund of the State on its enactment as an Act of the State Legislature.