

**MAHARASHTRA EDUCATION (CESS) (SPECIAL ASSESSMENT ON  
AGRICULTURAL LANDS) RULES, 1962**

**G. N., R. D., No. EDC. 1062/86837-C, dated 11<sup>th</sup> October, 1962  
(M. G., Pt. IV-B, p. 2962)**

In exercise of the powers conferred by clauses (d) and (f) of sub-section (2) of section 26 of the Maharashtra Education (Cess) Act, 1962 (Mah. XXVII of 1962), and of all other powers enabling it in that behalf, the Government of Maharashtra hereby makes the following rules, namely:-

**1. Short title.-** These rules may be called the Maharashtra Education <sup>1</sup>[Employment Guarantee] (Cess) (Special Assessment on Agricultural Lands) Rules, 1962.

**2. Definitions.-** In these rules, unless the context requires otherwise, -

<sup>2</sup>[(a) "Act" means the Maharashtra Education and Employment Guarantee (Cess) Act, 1962;]

(b) "special assessment list" means the special assessment list prepared under sub-section (1) of section 20;

(c) "section" means section of the Act.

**3. Form of special assessment list and other particulars to be mentioned in such list.-** (1) The special assessment list to be prepared under sub-section (1) of section 20 shall be in the <sup>3</sup>[Forms 'A' and 'B'] appended to these rules.

(2) Such list shall, in addition to the particulars mentioned in sub-section (1) of section 20, contain the following other particulars, that is to say:-

(a) the status of the person primarily liable to pay special assessment under sub-section (1) of section 19, that is to say, whether an occupant, tenure-holder or tenant, or lessee or mortgagee in possession, of such land;

(b) the survey number or sub-division of the land on which the commercial crops <sup>1</sup>[or the irrigated crop, as the case may be,] are raised;

(c) the area of land in which the commercial crops <sup>1</sup>[or the irrigated crop, as the case may be,] are raised;

(d) the rates of special assessment per acre for each commercial crop <sup>4</sup>[or the irrigated crop, as the case may be,] raised in a survey number or sub-division.

**4. Manner of publishing special assessment list under section 20(2).-** The special assessment list prepared under sub-section (1) of section 20 shall, as soon as practicable after it is prepared, be published by affixing a copy thereof.-

1. Inserted by G. N. of 24.10.1989.

2. Sub., *ibid.*

3. Sub. For the word "Form". *ibid.*

4. Deleted by G. N. of 29.8.1966

(a) at the office of the Mamlatdar or Mahalkari or as the case may be, the Tahsildar or Naib-Tahsildar;

(b) at the village chavdi, and

(c) on the notice board of the Gram Panchayat and where there is no Gram Panchayat, at any prominent place in the village.

The fact that such list has been prepared and so published shall also be announced in the village by beat of drum.

**5. Manner of making application to the Assessing Officer under section 20(3).** – An application to the Assessing Officer under sub-section (1) of Section 20 shall -

(a) state in clear, concise and intelligible language the grounds on which the correctness of the special assessment list or any particulars therein are disputed;

(b) specify the name and address of the applicant;

(c) bear the signature or thumb-impression of the applicant or of his duly authorized agent; and

(d) either be presented to the Assessing Officer in person or be sent to him by post.

**6. Manner of deciding disputes.** – The Assessing Officer shall in deciding disputes under sub-section (3) of section 20 follow the procedure for enquires prescribed for Revenue Officers under the relevant Code.

**7. Manner of making appeal to Collector.** – (1) Every appeal to the Collector under sub-section (3) of section 20 shall <sup>1</sup>[\*\*\*] be in the form of a petition addressed to the Collector and be drawn up in concise, intelligible and respectful language. It shall bear the signature or thumb-impression of the appellant or his duly authorized agent.

(2) Every such appeal shall specify the name and address of the appellant and shall clearly set out in brief and unexaggerated manner the grounds on which the appeal is made.

(3) Every such appeal shall either be presented to the Collector in person or be forwarded to him by registered post.

(4) every such appeal shall be accompanied by the original or a certified copy of the order of the Assessing Officer against which the appeal is made.

<sup>1</sup> [FORM A]  
**[SPECIAL ASSESSMENT LIST IN RESPECT OF AGRICULTURA LANDS ON WHICH COMMERCIAL CROPS ARE RAISED]**  
 [See rule 3(1)]

Sr. No.	Name of person in actual possession of the land who is primarily liable to pay special assessment under section 19(1)	Status of the person mentioned in column (2), that is, whether an occupant, tenure-holder, tenant, lessee or mortgagee in possession, etc.	The acreage of land held by person mentioned in column (2)	Survey number or sub-division in which commercial crops are raised	Names of the commercial crops raised	Area under each commercial crop	Rate of special assessment per acre	Special assessment levied under section 4(b).	Name of any person primarily liable to pay land revenue if he is not the same person as is mentioned in column 2
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

1. Existing Form was relettered as "Form A" and these words were substituted for the words "Special Assessment List" by G. N. of 24.10.1989.

<sup>1</sup>[FORM B]  
**SPECIAL ASSESSMENT LIST ON WHICH IRRIGATED CROPS ARE RAISED]**

Sr. No.	Name of the person in actual possession of the land who is primarily liable to pay special assessment under section 19(1)	Status of the person mentioned in column (2) that is whether an occupant tenure holder, tenant, lessee or mortgagee in possession	The acreage of land held by person mentioned	Survey number or subdivision in which irrigated crops are raised	Names of the irrigated crop raised	Area under each irrigated crop	Rate of special assessment per acre	Special assessment levied under section 6-B(b).	Name of any person primarily liable to pay land revenue if he is not the same person as is mentioned in column (2)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

1. Form B was added by G. N. of 24.10.1989.