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

### CONTENTS

1. Short Title
2. Definitions
3. Form of special assessment list and other particulars to be mentioned in such list
4. Manner of publishing special assessment list under Section 20 (2)
5. Manner of making application to the Assessing Officer under Section 20 (3)
6. Manner of deciding disputes
7. Manner of making appeal to Collector

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

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 (Cess) (Special Assessment on Agricultural Lands) Rules, 1962.

### **2. Definitions :-**

In these Rules, unless the context requires otherwise ,

- (a) "Act" means the Maharashtra Education (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 Form 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 12, 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 are raised;

(c) the area of land in which the commercial crops are raised:

(d) the rates of special assessment per acre for each commercial crop raised in a survey number or sub-division.

**4. Manner of publishing special assessment list under Section 20 (2) :-**

Procedure and Publication of the special assessment list.:- 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

(a) at the office of the Mamlatdar or Mahalkari or as the case may be, the Tashildar 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 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 (3) 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 the 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 enquiries prescribed for Revenue Officer 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 \* x x x x 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 certified copy of the order of the Assessing Officer against which the appeal is made.