FREE HOLD LAND CONVERSION
Agriculture to Non Agriculture
SECTION 44

44. PROCEDURE FOR CONVERSION OF USE OF LAND FROM ONE PURPOSE TO ANOTHER.

1. If an occupant of unalienated land or a superior holder of alienated land or a tenant of such land—
   a. which is assessed or held for the purpose of agriculture, wishes to use it for a non-agricultural purpose, or
   b. if land is assessed or held for a particular non-agricultural purpose, wishes to use it for another non-agricultural purpose, or
   c. desires to use it for the same non-agricultural purpose for which it is assessed but in relaxation of any of the conditions imposed at the time of grant of land or permission for such non-agricultural purpose, such occupant or superior holder or tenant shall, with the consent of the tenant, or as the case may be, of the occupant or superior holder, apply to the Collector for permission in accordance with the form prescribed.

2. The Collector, on receipt of an application,—
   a. shall acknowledge the application within seven days;
   b. may, unless the Collector directs otherwise, return the application if it is not made by the occupant or superior holder or as the case may be, the tenant or if the consent of the tenant, or as the case may be, of the occupant or superior holder has not been obtained, or if it is not in accordance with the form prescribed,
   c. may, after due enquiry, either grant the permission on such terms and conditions as he may specify subject to any rules made in this behalf by the State Government; or refuse the permission applied for, if it is necessary so to do to secure the public health, safety and convenience or if such use is contrary to any scheme for the planned development of a village, town or city in force under any law for the time being in force and in the case of land which is to be used as building sites in order to secure in addition that the dimensions, arrangement and accessibility of the sites are adequate for the health and convenience of the occupiers or are suitable to the locality; where an application is rejected, the Collector shall state the reasons in writing of such rejection

3. If the Collector fails to inform the applicant of his decision within ninety days from the date of acknowledgement of the application, or from the date of receipt of the application— if the application is not acknowledged, or within fifteen days from the date of receipt of application for a temporary change of user or where an application has been duly returned for the purposes mentioned in clause (b) of sub-section (2), then within ninety days [or as the case may be, within fifteen days] from the date on which it is again presented duly complied with, the permission applied for shall be deemed to have been granted, but subject to any conditions prescribed in the rules made by the State Government in respect of such user.

4. The person to whom permission is granted or deemed to have been granted under this section shall inform the Tahsildar in writing through the village officers the date on which the change of user of land commenced, within thirty days from such date.

5. If the person fails to inform the Tahsildar within the period specified in sub-section (4), he shall be liable to pay in addition to the non-agricultural assessment such fine as the Collector may, subject to rules made in this behalf, direct but, not exceeding five hundred rupees.
44 A. NO PERMISSION REQUIRED FOR BONA FIDE INDUSTRIAL USE OF LAND.

1. Notwithstanding anything contained in section 42 or 44, where a person desires to convert any land held for the purpose of agriculture or held for a particular non-agricultural purpose, situated,

i. within the industrial zone of a draft or final regional plan or draft, interim or final development plan or draft or final town planning scheme, as the case may be, prepared under the Maharashtra Regional and Town Planning Act, 1966, or any other law for the time being in force; or within the agricultural zone of any of such plans or schemes and the development control regulations or rules framed under such Act or any of such laws permit industrial use of land; or

ii. within the area where no plan or scheme as aforesaid exists, for a bona fide industrial use, then no permission for such conversion of use of land shall be required, subject to the following conditions, namely:

   a. the person intending to put the land to such use has a clear title and proper access to the said land;

   b. such person has satisfied himself that no such land or part thereof is reserved for any other public purpose as per the Development plan (where such plan exists) and the proposed bona fide industrial use does not conflict with the overall scheme of the said Development plan;

   c. I of 1894. Mah.III of 1962. no such land or part thereof is notified for acquisition under the Land Acquisition Act, 1894 or the Maharashtra Industrial Development Act, 1961 or covers the alignment of any road included in the 1981-2001 Road Plan or any subsequent Road Plan prepared by the State Government;

   d. such person ensures that the proposed industry does not come up within thirty metres of any railway line or within fifteen metres of a high voltage transmission line;

   e. there shall be no contravention of the provisions of any law, or any rules, regulations or orders made or issued, under any law for the time being in force, by the State or Central Government or any local authority, statutory authority, Corporation controlled by the Central or State Government or any Government Company pertaining to management of Coastal Regulation Zone, or of the Ribbon Development Rules, Building Regulations, or rules or any provisions with regard to the benefited zones of irrigation project and also those pertaining to environment, public health, peace or safety.

1. The person so using the land for a bona fide industrial use shall give intimation of the date on which the change of user of land has commenced and furnish other information, in the prescribed from, within thirty days from such date, to the Tahsildar through the village officers, and shall also endorse a copy thereof to the Collector:

2. (a) If the person fails to inform the Tahsildar and the Collector, as aforesaid, within the period specified in sub-section (2) or on verification it is found from the information given by him in the prescribed form that, the use of land is in contravention of any of the conditions specified in sub-section (1), he shall be liable to either of, or to both, the following penalties, namely:

   i. to pay in addition to the non-agricultural assessment which may be leviable by or under the provisions of this Code, such penalty not exceeding rupees ten thousand; as the Collector may, subject to the rules, if any, made by the State Government in this behalf direct:

      Provided that, the penalty to levied shall not be less than twenty times the non-agricultural assessment of such land irrespective whether it does or does not exceed rupees ten thousand;

   ii. To restore the land to its original use.
(b) Where there has been a contravention of any of the conditions specified in sub-section (1), such person shall, on being called upon by the Collector, by notice in writing, be required to do anything to stop such contravention as directed by such notice and within such period as specified in such notice; and such notice may also require such person to remove any structure, to fill up any excavation or to take such other steps as may be required in order that the land may be used for its original purpose or that the conditions may be satisfied within the period specified in the notice.

3. (a) If any person fails to comply with the directions or to take steps required to be taken within the period specified in the notice, as aforesaid, the Collector may also impose on such person a further penalty not exceeding five thousand rupees for such contravention, and a daily penalty not exceeding one hundred rupees for each day during which the contravention continues.

(b) It shall be lawful for the Collector himself to take or cause to be taken such steps as may be necessary; and any cost incurred in so doing shall be recoverable from such person as if it were an arrear of land revenue.

4. As soon as an intimation of use of land for bona fide industrial use is received under sub-section (2) and on verification it is found that the holder of the land fulfills all the conditions specified in sub-section (1), a sanad shall be granted to the holder thereof in the prescribed form.

Where there is any clerical or arithmetical error in the sanad arising from any accidental slip or omission, it shall be lawful for the Collector either of his own motion or on the application of a person affected by the error to direct at any time the correction of any such error.

Explanation.-- For the purposes of this section "bona fide industrial use" means the activity of manufacture, preservation or processing of goods, or any handicraft, or industrial business or enterprise, carried on by any person, and shall include construction of industrial buildings used for the manufacturing process or purpose, or power projects and ancillary industrial usages like research and development, godown, canteen, office-building of the industry concerned or providing housing accommodation to the workers of the industry concerned, or establishment of an industrial estate including co-operative industrial estate, service industry, cottage industry, gramodyog units or gramodyog Vasahats.

THE MAHARASHTRALAND REVENUE (CONVERSION OF USE OF LAND AND NON-AGRICULTURAL ASSESSMENT) RULES, 1969

3. Form of application for permission to convert use of land- Every application for permission for conversion of use of land from one purpose to another as provided in Section 44 shall be made in the form in Schedule I to the Collector. Where different portions of land included in the same survey number are to be converted for use for different non-agricultural purposes, the same should be clearly and separately shown in the form.

4. Conditions in which permission may be granted:- (1) Permission to convert the use of agricultural land for any non-agricultural purpose, or to change the use of land from one non–agricultural purpose to another non-agricultural purpose may be granted by the Collector after consulting the Planning Authority and such other authority as the State government may, from time to time, direct subject to the provisions of any law for the time being in force and to the following among other conditions, that is to say:

(a) the grant of permission shall be subject to the provisions of the Code and Rules made thereunder;
(b) the land shall not be used for a purpose other than that for which permission is granted;
(c) the applicant shall commence the non-agricultural use applied for within one year from the date of the order made by the Collector in that behalf; failing which, unless the said period is extended by the Collector from time to time, the permission granted shall be deemed to have lapsed.
(d) The applicant shall be liable to pay such altered assessment as may be determined with reference to the altered use under Section 110, or as the case may be, Section 114;

1["(dd) Where the land is situated in any of the area referred to in Section 47A and to which the provisions of the said Section 47A apply, the applicant shall be liable to pay the amount of conversion tax leviable under the said Section 47A within thirty days from the grant of permission for conversion"]
(e) where permission is granted for the construction of a structure to be used for any non-agricultural purpose such structure shall, if it is within the jurisdiction of a Planning Authority, be constructed in accordance with the plan approved by the Planning Authority in that behalf, and in areas in which the provisions of Chapter III of the Bombay Highways Act, 1955, are not in force, be subject to the provisions of Schedule II; and if it is situated outside such jurisdiction, be constructed in accordance with the plans approved by the village panchayat, and to be subject to such provisions of Schedules II and III, as the Collector may determine in each case, regard being had to the sanctioned use of land;

1["and the provisions of the development scheme or Zone Plan prepared in pursuance of the orders of the State government and approved by the Collector or the Master Plan prepared for the purpose of clause (h) of Section 2 of the Urban Land (Ceiling and Regulation) Act, 1976 shall mean and include a plan indicating the broad outline as to how the lands are proposed to be used."]

(f) any other reasonable conditions which the Collector may deem fit to impose regard being had to the sanctioned use of the land:

Provided that, in hill stations and such other localities as the state Government may specify in his behalf, where there is no Regional Plan, Development Plan or Town Planning Scheme, such permission may be granted on such conditions as are considered expedient regarding the style of the building, the period for construction and the observance of Municipal or sanitary regulations, in addition to the conditions aforesaid so far as they are applicable.

(2) Such conditions shall be embodied in the sanad.

5. Conditions where permission is deemed to have been granted- In cases where permission for change of use of land is deemed to have been granted under sub-section (3) of Section 44, such permission shall be subject to the conditions provided in Rule 4.

6. Penalty for failure to intimate commencement of non-agricultural use- Subject to the maximum amount of penalty, of Rupees 500 prescribed by sub-section(5) of Section 44, the penalty for failure to inform the date on which the change of user of land commenced as required by sub-section(4) of that section shall, if the land is used for a residential purpose, be such amount as is not less than an amount equal to two times the non-agricultural assessment of the land for the period of default: and if the land is used for any other non-agricultural purpose be such amount not less than three times the non-agricultural assessment for the period aforesaid, as the Collector may in each case deem fit to impose.

7. Grant of Sanad- Where land is permitted to be used for non-agricultural purpose, then subject to the provisions of any law for the time being in force a sanad shall be granted to the holder thereof in the form in Schedule IV if the land is situated outside the jurisdiction of the Planning Authority, and in the form in Schedule V if the land is situated within the jurisdiction of the Planning Authority.

8. Penalties for unauthorised non-agricultural use- If any land is used unauthorisedly in contravention of the provisions of Section 44, 2[* * * it shall be lawful for the Collector to require the holder thereof or any person claiming through or under him to stop such unauthorised use, pay the non-agricultural assessment on the land with reference to the altered use for the entire period of such unauthorised use, and such fine not more than 3[forty]times the non-agricultural assessment on the land leviable with reference to the unauthorised altered use under the provisions of the Code, as he may fix.

9. Regularisation of unauthorised use- Where any land is used unauthorisedly in contravention of the provisions of Section 44, and the Collector is satisfied that had the holder applied for necessary permission under that section his application would not have ordinarily been rejected on any of the grounds specified in clause(c) of sub-section (2) of Section 44, the Collector may, if the holder so desires, and in areas falling within the jurisdiction of a Planning Authority after consulting such Planning Authority, instead of taking action under Rule 8, regularize such unauthorised non-agricultural use, subject to the following terms and conditions, namely:-
4[(i) that the holder shall pay the amount of conversion tax leviable under Section 47A within thirty days from the date of regularisation of unauthorised non-agricultural use and shall pay non-agricultural assessment on the land with reference to the altered use since the commencement of that use[if it is not already paid under Rule 8.]
(ii) that the holder shall pay such fine not exceeding forty times the non-agricultural assessment on the land with reference to the altered use, as the Collector may fix [if it is not already paid under Rule 8]
(iii) that the holder shall abide by the conditions specified in Rule 4 so far as they are applicable, and such other conditions as the Collector may deem fit to impose.

10. Continuance of offending unauthorised construction- Where the unauthorised non-agricultural use cannot be regularized under Rule 9, and the Collector is satisfied that the demolition of the offending unauthorised construction is likely to cause heavy damage and serious inconvenience and hardship, he may, if the holder so desires, and in areas falling within the jurisdiction of Planning Authority, after consulting such Planning Authority, allow such construction to stand, with the sanction of the State government, subject to conditions (i) and (ii) in preceding rule, and the additional conditions-

(a) that the holder shall pay a composition fee not less than fifty percent of the cost incurred on the offending unauthorised construction or forty times the non-agricultural assessment payable on the land with reference to the altered use, whichever is greater [and]
(b) that the holder shall agree in writing to demolish the offending unauthorised construction without claiming compensation if after reasonable period thereafter, he is asked to do so by the Collector, in the public interest, failing which the Collector shall do so at the holder’s risk and costs:

3[Provided that, if the Collector having regard to the pecuniary condition of the holder is of opinion that undue hardship will be caused to the holder by the recovery of the amount of composition fee laid down in condition(a), and that the offending unauthorised construction was not constructed by the holder with the knowledge that it was unauthorised, the Collector may, with the sanction of the State government, reduce the amount of composition fee payable by the holder under condition(a) to such extent as he may think fit.]

4[Explanation- For the purposes of Rules 8,9 and 10 of these rules, the expression “forty times the non-agricultural assessment on the land” means forty times the non-agricultural assessment, only on that area of the land which is under unauthorised non-agricultural use.]

On regulation sanad to be granted- When any unauthorised non-agricultural use permitted to be continued under Rule 9 or 10, a sanad in the form in Schedule VI shall be granted to the holder.

5[11-A. Intimation of date of commencement of non-agricultural or change of user of land for a bona fide industrial use.- (1) The person using the land for bona fide industrial use as provided in section 44-A shall give an intimation of the date on which such change of user of land has commenced and furnish other relevant information in the form in Schedule VI-A within thirty days from such date to the Tahsildar through the Village Officer and shall also endorse a copy thereof to the Collector. On receipt of such intimation the Tahsildar shall give an acknowledgement in token of its receipt.

(2) It shall be lawful for the Collector or Tahsildar to get the information furnished in the form in Schedule VI-1 verified, through the appropriate official agency and the land in question measured through the appropriate official agency at the cost of the holder.

11-B. Penalty for failure to give intimation under section 44-A. - Subject to the maximum amount of penalty of Rupees. Ten thousand prescribed by sub-clause(i) of clause (a) of sub-section(3) of section 44-A, the penalty for failure to inform the date on which the change of user of land commenced and to furnish the other information as required by sub-section(2) of that section shall be such amount as is not less than twenty times the non-agricultural assessment for the period of default.

11-C. Grant of Sand for the use of land for bona fide industrial use- Where land is used for a bona fide industrial use under section 44A, then subject to the provisions of any law for the time being
in force a sanad shall be granted to the holder thereof in the form in Schedule VI-B as provided by sub-section (5) of that section]

12. **Non-agricultural assessment**- Where land assessed to agriculture is used for non agricultural purposes or vice versa or being assessed to one non-agricultural purpose is used for another non-agricultural purpose, the assessment fixed upon the land so used shall be altered under sub-section (2) of Section 67 of the Code and such alteration shall be made by the Collector in accordance with the provisions of the Code and these rules.

13. **Capitalized assessment**- For purpose of chapter vii of the Code, the term “Capitalized Assessment” means an amount equal to sixteen times the assessment on the land for the time being in force.

14. **Maintenance of statistics of sales, etc.** (1) The Collector shall maintain a record of all registered sales and leases, and of awards under the Land Acquisition Act, 1894, of non-agricultural lands in different blocks in an urban area in the forms in Schedules VII, VIII and IX, respectively.

15. **Full market value how determined** (1) The full market value of non-agricultural lands in an urban area in a block shall be estimated on the basis of sales, leases and awards under the Land Acquisition Act, 1894, which have taken place or declared, as the case may be, in that block during the period of five years immediately preceding the year in which the standard rate of non-agricultural assessment of lands in that block is to be fixed in accordance with the following principle that is to say:-

(a) in the case of a sale of an open plot not assessed to land revenue, the amount of sale price thereof, shall be the full market value thereof;
(b) in the case of a sale of an open plot assessed to land revenue, the amount equal to the sale price and sixteen times the assessment shall be the full market value;
(c) in case of a sale of a plot with superstructure, where such plot is not assessed to land revenue or rent, an amount equal to the difference between the amount of the sale price thereof and amount of the market value of only the superstructure on the date of the sale shall be the full market value;
(d) in case of a sale of a plot with superstructure where such plot is assessed to land revenue, an amount equal to the difference between the amount of the sale price thereof and amount of the assessment multiplied by sixteen on the one hand and amount of the market value of the superstructure on the date of the sale on the other shall be the full market value;
(e) in the case of sale of a long term lease or assignment of a long term lease of an open plot for a premium with a reservation of ground rent, an amount equal to the premium and sixteen times the ground rent reserved shall be the full market value.
(f) in the case of a term lease or assignment of a long term lease of an open plot without payment of premium, an amount equal to sixteen times the amount of rent reserved shall be the full market value.
(g) in the case of a long term lease or assignment of a long term lease without payment of premium of a plot with superstructure, where rent is reserved an amount equal to sixteen times the difference between the amount of the annual rent reserved and the amount of the annual letting value of the superstructure on the date of the lease shall be the full market value;
(h) in the case of transfer of a leasehold plot with superstructure, an amount equal to the difference between the amount of the sale price and the amount of the market value of the superstructure on the date of the transfer plus sixteen times the ground rent shall be the full market value;
(i) in the case of a plot with or without superstructure not assessed to land revenue which is acquired under the Land Acquisition Act, 1894, the amount of the value of the land(excluding the value of superstructure, if any) declared under the award, shall be the full market value; and
(j) in the case of a plot with or without superstructure, assessed to land revenue which is acquired under the Land Acquisition Act, 1894, the amount of the value of the land (excluding the value of the superstructure, if
any) declared, under the award plus sixteen times the assessment, shall be the full market value.

(2) The transactions referred to in clauses (c) (d) (g) and (h) of sub-rule (1) shall be the basis for purposes of estimating the full market value of the land only if the Collector is of opinion that the number of transactions falling under clauses (a) (b) (e) (f) (i) (j) of that sub-rule is either too small or is not sufficiently representative for the said purpose.

(3) If in any block the full market value of non-agricultural land cannot be estimated in accordance with the principles enunciated in this rule, the full market value of lands in such block shall be estimated on the basis of the sales, leases and awards, as the case may be of similar plots in blocks adjacent to such block.

16. Standard rate of non-agricultural assessment- (1) For purpose of determining the standard rate of non-agricultural assessment, the Collector shall, on the basis of full market value of plots, ascertained in accordance with the principles enunciated in the preceding rule, first estimate the full market value of non-agricultural land in each block separately for each of the [five years] immediately preceding the year in which the standard rate of non-agricultural assessment is to be fixed.

(2) On the basis of the full market value determined for the preceding [five years under sub-rule (1), the Collector shall estimate the full market value of land per square metre in each block.

(3) The standard rate of non-agricultural assessment per square metre of land in each block shall be equal to [3.00 per cent] of the full market value estimated under sub-rule.

(4) The Collector shall submit to the State government for approval the standard rate determined under sub-rule (3) through the Commissioner of the division.

(1) The State government may modify the Collector's proposal in respect of standard rate to such extent as it may deem fit.

(6) The standard rate approved by the State government shall be published in the Official Gazette and such standard rate shall come into force with effect from the commencement of the relevant guaranteed period as provided for in Section 113. The standard rate shall also be put up on the notice board in the office of Tahsildar.

(7) The standard rate fixed under sub-rule (3) shall remain in force for the relevant guaranteed period and thereafter be liable to be revised under Section 113 of the code”.

17. Revision of standard rate- The standard rate of non-agricultural assessment shall be liable to revision at intervals of ten years, and the provisions of Rules 15 and 16 shall apply to such revision of standard rates as they apply to the fixation of standard rates.

18. Fixation of non-agricultural assessment on individual plots- The actual assessment on individual plots in each block shall be fixed by the Collector on the basis of the standard rate for the time being in force in that block, having regard to the specific non-agricultural purpose for which the land is used as provided in sub-section (1) of Section 114; subject to the reduction or increase of 25 per cent as provided in sub-section (3) thereof. In fixing such actual assessment, the amount of assessment shall be rounded off to the nearest multiple of ten, less than give paisa being disregarded, and give paisa and more being regarded as ten paisa.

19. Assessment leviable on land within compounds- Non-agricultural assessment in respect of land used for residential purpose shall be levied on that area of the land within a compound which is built upon and also on the area that is required to be left open in relation to the area so built upon according to any law for the time being in force.

20. Reimposition of agricultural assessment-(1) Except in cases where agricultural lands are transferred under the provisions of the relevant tenancy law for purposes of on-agricultural use, where any holding, which has been assessed, or of which the assessment has been altered for any non-agricultural use is used for agriculture only, the Collector may, on the application of the holder, withdraw the non-agricultural assessment, and impose either the old agricultural assessment, if any, if the settlement period has not expired; or may, in other cases, impose an agricultural assessment equivalent to that imposed on other similar agricultural lands in the vicinity of such holding.

(2) Such agricultural assessment shall commence from the first day of the agricultural year next following and shall be subject to the same conditions as to periodical revision, and the same rules and provisions of law as if they
had been imposed at the ordinary revenue settlement of the village in which the land is situated.

21. Assessment under Section 68- Where land held or used for any non-agricultural purpose is assessed under the provisions of Section 68, such assessment shall be fixed and revised by the Collector *[x x] in accordance with the provisions of Chapter VII of the Code and these rules.

22. Exemption-(1) For the purposes of clause(1) of Section 117, lands used by an agriculturist for extracting or canning fruit juice, gur making, oil pressing, cotton ginning or paddy husking or other similar purpose from the produce of his own fields shall be used for occupations subsidiary or ancillary to agriculture.

(2) Lands used for hospitals, hostels, playgrounds, parks and garden, office premises of local authorities and gymnasiums or for roads, paths and lanes set apart in layouts, for the benefit of all citizens without distinction of religion, race, sex, place of birth or any of them shall be exempt from the payment of non-agricultural assessment so long as they are used for any of the said purposes and for no other purposes and yield no profit to private individuals or to any person.

(3) In the case of building sites held by Co-operative Housing Societies or the Housing Board which are not built upon, no non-agricultural assessment shall be levied for the three years subsequent to the date on which possession of lands was taken or till the date on which non-agricultural use of the land begins, whichever is later.

23. Map showing non-agricultural areas- (1) Each Collector shall maintain in his office and from time to time as required renew or bring up to date a map of his district upon which it shall be clearly shown by distinct colour or otherwise as may be convenient, the urban and non-urban areas in the district in accordance with clause(42) of Section 2 of the Code, the area classified as Class I and II villages in non-urban areas under Section 110 and the blocks for different non-agricultural uses in urban areas constituted under Section 111.

(2) When an area is very small, or when its limits intersect a village in an intricate way, insets on a larger scale or a supplementary file of village maps shall be provided.

(3) Whenever any area is brought under a different class or rate by a fresh order, the map shall be corrected and the authority for the change noted over the Collector’s signature on the map.

(4) Each tahsildar shall similarly maintain a map of his taluka with similar supplements which shall be similarly corrected and endorsed by the Collector, at each change.

(5) These maps shall be open to public inspection free of charge during all office hours.

24. Delegation of powers- The powers conferred upon the Collector under these rules may also be exercised by a Sub-divisional officer.

SCHEDULE II

[See Rule 4(1) (e)]

[Provision for construction of building between boundary of a road and building line and between building line and control line in area on which Chapter III of the Bombay Highway Act, 1955 is not in force]

Subject to provision of this schedule, no person shall without the previous permission in writing of the collector- upon any land lying between boundary of road and building line, specified in clause 2 erect any structure or material alter any existing structure or change user of land; Upon any land lying between building line, and control line specified under clause 2 erect any structure for any industrial or commercial purpose including cinema house which attract large number of vehicle.

As respect the class of roads specified in column 2 of the table hereto, the building line and control line measured from the centre of the road shall in any urban or industrial areas specified in columns 3, 4,5and 6 and I any non-urban excluding industrial as specified in column 7 and 8 of the table against each such class of road: provided that, at curve of each such road, the building line shall be set at an increased distance equal to 20 per cent. Of building line specified as aforesaid.

<table>
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<th>Serial No</th>
<th>Class of road</th>
<th>Within actual limit</th>
<th>On approaches to urban or non-urban excluding</th>
<th>Urban or industrial areas</th>
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<td>15.24</td>
<td>22.86</td>
<td>15.24</td>
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Note: - Figures in Metres from the central line of the road.
Actual limits means notified limits of municipal towns or industrial area.
Approaches to urban or industrial area comprises of distance of three miles from the actual limits of such areas.
Industrial area means areas which are specified as such by notification in the official gazette.
Nothing in this schedule shall apply-
To any land forming part of burial areas, cremation ground or any place for the disposal of the dead, being land, which before the commencement of these rules has been used for such purpose;
To any excavation or work necessary for the repair, renewal, enlargement or maintenance of any sewer, drain, electric line, pipe, duct or other apparatus constructed in or upon the line before the commencement of these rules or with the consent of the collector, on or before such commencement.

6. When the land is permitted to be used for a non-agricultural purpose, a sanad shall be granted to the holder thereof in the form prescribed under the rules. It shall be lawful for the Collector either of his own motion or on the application of a person affected by the error, to direct at any time the correction of any clerical or arithmetical error in the sanad arising from any accidental slip or omission.