

Vijay M. Sachiv

To discuss the present subject of 'Non- Agriculture Tax', initially it is necessary to understand the meaning of two concepts namely 'Non Agricultural land' and 'Non- Agricultural Tax'. Non-Agricultural land is a barren land or land not fit for carrying out any cultivation or any agricultural activities thereon. Consequently, anyone can construct structure thereon without payment of Non-Agriculture Tax [herein after referred as NAT] to the Government but subject to compliance of the provisions of Revenue Code. Let us now see the meaning of Agricultural land. It is a land bearing fertility for carrying out any cultivation or any agricultural activities. Hence, to construct any structure thereon it is mandatory to convert such agricultural land into Non Agricultural land through proper legal process otherwise law does not permit you to construct any structure on such Agricul.....