
**ANDHRA PRADESH (ANDHRA AREA) IRRIGATION CESS ACT,
1865**

7 of 1865

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An Act to enable the Government to levy a separate cess for the use of water supplied for irrigation purposes in certain cases. Whereas in several districts of the Andhra area of the State of Andhra Pradesh large expenditure out of Government funds has been, and is still being, incurred in the construction and improvement of works of irrigation and drainage, to the great advantage of the country and of proprietors and tenants of land; and whereas it is right and proper that a fit return should, in all cases alike, be made to Government on account of the increased profits derivable from lands irrigated by such works; It is enacted as follows:

1. Power to levy water cess in addition to assessment on land :-

(2) For the avoidance of doubt it is hereby declared that water cess leviable under this Act is not a tax on land but is a fee for the water supplied or used for the irrigation of land.

1A. Rules for the recovery of water cess from the land

holder and the ryot :-

In respect of water supplied or used for the irrigation of land included in an estate the water cess due under this Act shall, notwithstanding anything contained in the Andhra Pradesh Revenue Recovery Act, 1864 (Act II of 1864), be leviable in accordance with such rules as the State Government may, after previous publication, prescribe in that behalf

(a) from the landholder or

(b) from the ryot or

(c) in shares from both,

(2) The amount payable by the landholder or a ryot under this Act shall be a first charge upon his interest in the land.

(3)[.....]

(4) Nothing contained in this section shall affect the rights and liabilities of the landlord and the ryot inter se under any contract, express or implied, in regard to the payment of water cess.

1B. Rules to have effect as if enacted in the Act :-

All rules made under this Act shall have effect as if enacted in this Act.

2. Water cess how recoverable :-

Arrears of water cess payable under this Act shall be realised in the same manner as arrears of land revenue are or may be realised by law in the Andhra Area of the State of Andhra Pradesh.

3. Indemnification for acts done before passing of Act :-

No action or other proceeding shall be had or taken, or be sustainable, against any officer for anything done by him previous to the passing of this Act, in or relating to, the imposition or levying of any such water rates heretofore imposed or levied with the sanction of the State Government.