

**ANDHRA PRADESH (ANDHRA AREA) IRRIGATION WORKS
(LEVY OF COMPULSORY WATER CESS) ACT, 1955**

' of

[22nd December, 1955]

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**ANDHRA PRADESH (ANDHRA AREA) IRRIGATION WORKS
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An Act to provide for the levy of compulsory water cess on lands irrigable from certain irrigation works. Whereas it is expedient to provide for the levy of compulsory water cess on lands irrigable from certain irrigation works; Be it enacted in the Sixth Year of the Republic of India as follows

1. Short title and extent :-

(1) This Act may be called the Andhra Pradesh (Andhra Area) Irrigation Works (Levy of Compulsory Water Cess) Act, 1955.

(2) It extends to the whole of the Andhra Area of the State of Andhra Pradesh.

2. Definitions :-

In this Act, unless the context otherwise requires,

- (a) "Government" means the State Government;
- (b) "Irrigation work" or "work" includes
 - (i) all canals, channels, tanks, wells, reservoirs, ponds, spring ponds land madugus used for the supply or storage of water for purposes of irrigation, and all dams, embankments, weirs, sluices, groynes and other works (other than escape channels) connected therewith or auxiliary thereto, which are owned or controlled by the Government, or constructed or maintained by them and not handed over to any person;
 - (ii) all such lakes and other natural collections of water, or parts thereof, as are situated on lands which are the property of Government;
 - (iii) all rivers and natural streams or parts thereof.

Explanation :- For the purposes of this clause any part or stage of an irrigation work which is notified under sub section (2) of Section 3, shall be deemed to be an "irrigation work";

- (c) "owner" in relation to any land, means the person liable to pay the public revenue due in the land;
- (d) "prescribed" means prescribed by rules made under this Act.

3. Levy of water cess :-

(1) Notwithstanding anything contained in any law for the time being in force it shall be lawful for the Government to levy every fasli, water cess on all lands under the irrigable command of any irrigation work constructed, expanded or altered by the Government, whether before or after the commencement of this Act, although the lands are not actually irrigated under that work:

Provided that such levy shall not be made

- (a) in the case of an irrigation work, the construction, expansion or alteration of which was completed before the commencement of this Act, until the expiry of three years from such commencement; and
- (b) in the case of an irrigation work, the construction, expansion or alteration of which is completed on or after the date of

commencement of this Act, until the expiry of three years from the date of such completion.

Explanation I:- In the case of lands which are actually irrigated under an irrigation work the Andhra Pradesh (Andhra Area) Irrigation Cess Act, 1865 (Act VII of 1865) shall continue to apply and water cess on such lands shall be leviable under that Act.

Explanation II:- Lands which are already registered as wet under an irrigation work shall not be liable to the levy of water cess under this Act.

(2) For the purpose of sub section (1), the Government shall notify in the Andhra Pradesh Gazette the date of completion of the construction, expansion or alteration by them of any irrigation work, either for the entire work or for any part or stage thereof.

4. Rate of water cess :-

Water cess under this Act shall be levied in such manner and at such rate as may, from time to time, be prescribed by the Government, and different rates may be prescribed for different irrigation works or different areas or different modes of irrigation.

5. Publication of notice :-

(1) Before levying water cess under this Act, a notice shall be published by the District Collector in the District Gazette and in such other manner as may be prescribed, specifying the lands under the irrigable command of the work, and liable for the payment of water cess under this Act, together with the rate or rates of water cess payable on the lands and the fasli year from which such levy shall be made, and requiring all persons interested to submit their objections, if any, in writing, to the Inquiring Officer prescribed in this behalf or to appear before him either personally or by agent and state their objections within forty five days of the publication of the notice.

(2) Separate notices to the same effect shall also be served in the prescribed manner on all persons known or believed to be the owners of, or interested in the lands specified in the notice, so far as such service may be practicable.

6. Inquiry and order :-

On the date fixed under Section 5 or on such other date to which the inquiry may be adjourned, the Inquiring Officer shall enquire

into the objections received or recorded by him and submit the records of inquiry to the District Collector together with his recommendations. The District collector shall thereupon pass an order specifying

(a) the lands concerned under the irrigable command of the work;

(b) the rate or rates of water cess payable on each of the said lands; and

(c) the fasli year from which such water cess shall be leviable.

7. Appeal :-

Any person aggrieved by an order passed by the District Collector under Section 6 may, within sixty days from the date of receipt of such order by him, appeal to the Board of Revenue.

8. Revision :-

The Government may, at any time either suo motu or on application, call for and examine the records relating to any order passed, or proceeding taken by the Inquiring Officer or the District Collector under Section 6 or by the Board of Revenue under Section 7, for the purpose of satisfying themselves as to the legality or propriety of such order or as to the regularity of such proceeding, and pass such order in reference thereto as they think fit.

9. Finality of orders :-

Any order passed by the Government in revision under Section 8 and subject to such order, the decision of the Board of Revenue on appeal under Section 7, and subject to the order of the Government and the decision of the Board of Revenue on appeal, the order passed by the District Collector under Section 6, shall be final and shall not be liable to be questioned in any Court of Law.

10. When water cess becomes payable :-

Water cess shall become payable under this Act on a written notice of demand therefor issued by an Officer authorised by the Government in this behalf being served on the owner in accordance with the order passed under Section 6, Section 7 or Section 8 specifying the amount payable.

Explanation:- If water cess under this Act has been levied on any land for any fasli in pursuance of a written notice of demand issued under this Act it shall not be necessary to follow the procedure

prescribed in the foregoing provisions of this Act for levying water cess on that land for any subsequent fasli.

11. Sections 1 A and 2 of the Andhra Pradesh (Andhra Area) Irrigation Cess Act 1865 to apply :-

The provisions of Sections 1 A and 2 of the Andhra Pradesh (Andhra Area) Irrigation Cess Act, 1865, shall apply to the levy of water cess under this Act as if it were a cess levied under the Andhra Pradesh (Andhra Area) Irrigation Cess Act, 1865 (Act VII of 1865).

12. Power to make rules :-

(1) The Government may make rules to carry out all or any of the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for

(a) the procedure to be followed in making inquiries and hearing appeals under this Act;

(b) the manner of service of notices and orders issued under this Act;

(c) the delegation of the powers of the Government to the Board of Revenue, District Collector or other authorities subject to control and revision by the Government.

(d) all matters which are expressly required or allowed by this Act to be prescribed.

(3) The power to make rules conferred by this section shall be subject to the condition of the rules being made after previous publication for a period of not less than two weeks.

(4) All rules made under this section shall be published in the Andhra Pradesh Gazette and shall, unless some later date is appointed, come into force on the date of such publication.

(5) All rules made under this section shall be laid on the table of the Legislative Assembly, as soon as possible after they are published, and shall be subject to such modifications whether by way of repeal or amendment as the Assembly may make within fourteen days thereafter during the session in which they are so laid.

13. Power to remove difficulties :-

If any difficulty arises in giving effect to the provisions of this Act, the Government may make such orders not inconsistent with the said provisions as appear to them to be necessary or expedient for the purpose of removing the difficulty.