
**ANDHRA PRADESH (KRISHNA, GODAVARI AND PENNAR
DELTA AREA) DRAINAGE CESS (LEVY AND COLLECTIONS)
RULES, 1985**

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In exercise of the powers conferred by Section 15 of Andhra Pradesh (Krishna, Godavari and Pennar Delta Area) Drainage Cess Act, 1985 (Act No. 26 of 1985) the Governor of Andhra Pradesh hereby makes the following rules namely:

1. Short title :-

These rules may be called the Andhra Pradesh (Krishna, Godavari and Pennar Delta Area) Drainage Cess (Levy and Collections) Rules, 1985.

2. Definitions :-

In these rules, unless the context otherwise requires

(a) "Act" means the Andhra Pradesh (Krishna, Godavari and Pennar Delta Area) Drainage Cess, Act, 1985;

(b) "Appellate authority" means the authority appointed under sub section (1) of Section 5 of the Act;

(c) "Form" means a form appended to these rules.

3. Service Notices :-

(1) The notices referred to in sub section (1) and (3) of Section 4 shall be in Form and they shall be issued under the signature or under the facsimile signature of the Collector having jurisdiction.

(2) The notice referred to in sub rule (1) shall be served by delivering it in person to the owner of the land concerned or to his agent or to any adult member of the family, or if none of the above courses is practicable, by affixing the notice at the last known place of residence of the owner or by sending it to the last known address of the owner under the certificate of posting.

4. Appeals :-

Every appeal under sub section (1) of Section 5 shall be accompanied by the original notice or an authenticated copy thereof levying the drainage cess under Section 4 and shall set forth concisely the grounds of objection to the drainage cess levied by the Collector.

Explanation(1):- An appeal shall be filed within sixty days of the service of the notice under sub rule (2) of Rule 3, excluding the time taken for obtaining a certified copy of the notice in case it was not served by delivering it in person to the owner concerned or his agent or any adult male member of his family;

Explanation (2) :- A single appeal may be filed to the appellate authority against orders passed by the Collector levying drainage cess by more than one affected person jointly subject to payment by each of them of such stamp duties as would have been payable, if each of the affected person had filed it severally.

5. Enquiry by the Appellate Authority :-

If the appellate authority while hearing the appeal against the passed by the Collector considers that any further inquiry is necessary, he may make such inquiry himself or cause it to be made by any officer subordinate to him not being the Collector concerned specifying the points on which such inquiry is necessary.

6. Inquiry by the Government :-

If the Government while examining the record relating to any order passed by the Collector or the appellate authority, consider that any further inquiry is necessary, they may cause it to be made by any officer specifying the points on which such inquiry is necessary.