

ANDHRA PRADESH (NON-DELTA AREA) DRAINAGE CESS (LEVY AND COLLECTION) RULES, 1986

CONTENTS

1. Short title
2. Definition
3. Service of Notice
4. Appeals
5. Inquiry by the Appellate Authority
6. Inquiry by the Government

ANDHRA PRADESH (NON-DELTA AREA) DRAINAGE CESS (LEVY AND COLLECTION) RULES, 1986

In exercise of the powers conferred by sub-section (1) of Section 14 of the Andhra Pradesh (Non-Delta Area) Drainage Cess Act, 1986 (Andhra Pradesh Act 20 of 1986), the Governor of Andhra Pradesh hereby makes the following rules, namely :-

1. Short title :-

These rules may be called the Andhra Pradesh (Non-Delta Area) Drainage Cess (Levy and Collection) Rules, 1986.

2. Definition :-

In these rules, unless the context otherwise requires:-

(a) "Act" means the Andhra Pradesh (Non-Delta Area) Drainage Cess Act, 1986.

(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 of Notice :-

(1) The notices referred to in sub-section (1) and (3) of Section 4 of the Act shall be in Form-I and they shall be issued over the signature of the fascimile signature of the Collector having jurisdiction.

(2) The notices 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 female member of his family, or if none of the said courses is practicable, by affixing the notice at the last known place of residence of the owner or by communicating it to the last known address of the owner under a certificate of posting.

4. Appeals :-

Every appeal under sub-rule (1) of Section 5 of the Act shall be accompanied by the original notice or an authenticated copy thereof levying the drainage cess under Section 4 of the Act 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-section (2) of Rule 3 of these Rules, 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 persons had filed it severally.

5. Inquiry by the Appellate Authority :-

If the appellate authority while hearing the appeal against the order 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, 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.