

## **Andhra Pradesh (Telangana Area) Payment Of Taxes (Transfer Of Property) Act, 1951**

**21 of 1951**

**[28 May 1951]**

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## **Andhra Pradesh (Telangana Area) Payment Of Taxes (Transfer Of Property) Act, 1951**

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**[28 May 1951]**

An Act to make provision for the Payment of 2[taxes] before transfers of property are registered in certain cases. Whereas it is expedient to make provision for the payment of 2[taxes] before transfers of property are registered in certain cases; It is hereby enacted as follows:-- 1. Published in Gazette Extraordinary No. 30, dated 28-5-1951. 2. Substituted by Act No. 25 of 1952.

### **1. Short Title, Extent & Commencement :-**

- (1) This Act may be called 1[the Andhra Pradesh (Telangana Area) Payment of Taxes (Transfer of Property) Act, 1951.]
- (2) It extends to the whole of the 1[Telangana area of the State of Andhra Pradesh.]
- (3) It shall come into force on such date as the Government may by notification in the 2[Official Gazette] appoint in this behalf.

1. Substituted by Act IX of 1961.
2. Substituted by A.P.A.O. 1957.

## **2. Application Of Act :-**

This Act shall apply to any person--

(i) who on account of the setting up of the Dominions of Indian and Pakistan, or on account of civil disturbances or the fear of such disturbances leaves or has, since the 14th day of August, 1947, left any place in 1[the area to which this Act extends] for any place outside India or who, since the said date has been residing in any place outside India; or

(ii) who in the opinion of Deputy Commissioner of Sales-tax and Agricultural Income-tax or the Custodian of Evacuee Property or a Collector is likely to leave 1[the area to which this Act extends] with the intention of settling in any place outside India and in respect of whom a declaration that he is a person to whom this Act applies, has been received from any such Deputy Commissioner, Custodian of Evacuee property or Collector by the registering officer of the area to which any property, belonging to such person is situate.

1. Substituted by A.P.A.O. 1957.

## **3. Payment Of Agricultural Income-Tax And Sales-Tax Before Registration Of Documents :-**

(1) When any document required to be registered under the provisions of Clause (a), Clause (b), Clause (c), or Clause (e) of sub-section (1) of Section 17 of the Indian Registration Act, 1908 (16 of 1908) purports to transfer, assign, limit or extinguish any right, title or interest in any immovable property belonging to any person to whom this Act applies, no registering officer appointed under the said Act shall register any such document, unless it is certified by the Deputy Commissioner of Sales-tax and Agricultural Income-tax in respect of the person whose right, title or interest in the immovable property is to be so transferred, assigned, limited or extinguished under the terms of the document that-

1[(a) such person is not liable to assessment or taxation under the Excess Profits Tax Act, 1355 Fasli (1 of 1355 F.), the Luxury Sales Tax Act, 1357 Fasli (III of 1357 F.), the Income-tax Act, 1357 Fasli (VIII of 1357 F.), in so far as it relates to agricultural income-tax, the Hyderabad Agricultural Income-tax Act, 1950 2(pail of 1950) or the Hyderabad General Sales Tax Act. 1950 3(XIV of 1950); or]

(b) such person has either paid or made satisfactory provision for the payment of all existing or anticipated liabilities under any of the Acts, specified in Clause (a) of this sub-section; or

(c) the Deputy Commissioner of Sales-tax and Agricultural Income-tax is otherwise satisfied that the registration of the document will not prejudicially affect the recovery of all existing or anticipated liabilities referred to in clause (b) of this sub-section.

(2) If the Deputy Commissioner of Sales-tax and Agricultural Income tax refused to issue a certificate under provisions of sub-sec. (1), he shall make an order of refusal and record his reasons therefore and, on application made by any person claiming to be affected by such order, shall, subject to the payment of such fee as may be prescribed, furnish such person with a copy of the order.

1. Substituted by Act No. XV of 1952.

2. Repealed by Act No. XX of 1957.

3. Repealed by Act No. VI of 1957.

**3A.** Recovery Of Taxes Where Property Has Been Transferred Without Certificate :-

1[(1) Where any right, title or interest in any immovable property is or has been transferred, assigned, limited or extinguished after the seventeenth day of September 1948, any prescribed officer of the area in which such property is situate may at any time issue a notice to all or any of the parties to the transaction requiring them or him to produce within one month from the date of service of the notice, a certificate of the Deputy Commissioner of Sales Tax and Agricultural Income-tax of the said area in the terms mentioned in Section 3 so far as it relates to taxes with the prescribed officer is concerned.

(2) If no such certificate is produced before the prescribed officer, he may forward a statement to the Collector showing the existing and anticipated liabilities by way of taxes with which the prescribed officer is concerned in respect of all or any of the said parties and the Collector shall on receipt of such statement proceed to recover the total amount shown in such statement as if it were an arrear of land revenue and for the purpose of such recovery proceedings, he may treat the said property as if it belonged to all or any of the persons named in the statement.

(3) For the purposes of this section prescribed officer means the officer appointed by rules made under this Act to take action under this section in respect of one or more of the taxes referred to in clause (a) of sub-section (1) of Section 3].

1. Inserted by Act No. VI of 1957.

#### **4. Right Of Appeal :-**

An appeal shall lie against the order of the Deputy Commissioner of Sales-tax and Agricultural Income-tax, refusing to issue a certificate under the provisions of sub-section (2) of Section 3 to the Commissioner of Sales-tax and Agricultural Income-tax, if the appeal is presented to the said Commissioner within thirty days from the date of the order and the Commissioner may pass such orders thereon as he may think fit.

#### **5. Effect Of Act Over The Laws :-**

The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force.

#### **6. Bar Of Suits :-**

No suit, prosecution or other legal proceeding shall lie against the Government or any person or authority in respect of anything which is in good faith done or intended to be done under this Act.

#### **7. Power To Make Rules :-**

The Government may make rules for the purpose of carrying into effect the objects of this Act and in particular, prescribe the fee payable under sub-section (2) of Section 3.

#### **8. Repeal :-**

The Payment of Taxes (Transfer of Property) Regulation, 1358-F. (XLVII of 1358F), so far as it relates to the transfer of agricultural land is hereby repealed.