

**Andhra Pradesh Non-Agricultural Lands Assessment Act,
1963**

14 of 1963

[27 August 1973]

CONTENTS

1. Short title, extent, application and commencement
2. Definitions
3. Levy of assessment on non-agricultural land
4. Determination of assessment and issue of demand notice
5. Appeal
6. Revision
7. Remission
8. Power to amend Schedule
9. Assessment recoverable as public revenue
10. Recovery from occupier of non-agricultural land in certain cases
11. Power to exempt
12. Act not to apply to certain lands
13. Power to make rules

SCHEDULE 1 :- THE SCHEDULE

**Andhra Pradesh Non-Agricultural Lands Assessment Act,
1963**

14 of 1963

[27 August 1973]

PREAMBLE

An Act to provide for the levy of assessment on lands used for non-agricultural purposes.

Be it enacted by the Legislature of the State of Andhra Pradesh in the fourteenth Year of the Republic of India as follows.--

1. Short title, extent, application and commencement :-

(1) This Act, may be called the Andhra Pradesh Non-Agricultural Land Assessment Act, 1963.

(2) It extends to the whole of the State of Andhra Pradesh but applies only to non-agricultural lands.

(3) It shall be deemed to have come into force on the 1st day of July, 1963.

2. Definitions :-

In this Act, unless the context otherwise requires.--

(a) agriculture means-

(i) the raising of any crop of garden produce;

(ii) the raising of orchards; or

(iii) the raising of pasture;

(b) commercial purpose means a purpose connected with the undertaking of any trade, commerce or business it does not include an industrial purpose;

(c) Government means the State Government;

(d) industrial purpose means any purpose connected with an industrial undertaking where the process of manufacturing any article is carried on with the aid of power and includes a purpose connected with excavation, underground or otherwise where any operation for the purpose of searching for, or obtaining a mineral has been or is being carried on;

Explanation.-- In this clause, "power" means electrical energy or any other form of energy which is mechanically transmitted and is not generated by human or animal agency;

(e) land revenue includes Dhar Khas, ground-rent or other similar tax payable to the Government;

(f) Local area means the area within the jurisdiction of the Municipal Corporation of Hyderabad, a Municipality or any other area which is recognised as a village in the revenue accounts of the Government;

¹[(ff) Mandal Revenue Officer means the Mandal Revenue Officer in whose jurisdiction the land or part thereof is situate and includes any officer empowered by the Revenue Divisional Officer to exercise the powers and perform the functions of a Mandal Revenue Officer under this Act.]

(g) non-agricultural land means land other than the land used exclusively for the purpose of agriculture, but does not include the land used exclusively for-

(i) cattle sheds;

(ii) hay-ricks;

(h) notification means a notification published in the Andhra Pradesh Gazette,

(i) occupier includes: -

(1) any person for the time being paying or liable to pay to the owner rent, or any portion of the rent, for the non-agricultural land or, for the structure constructed on such land, or part of such land or structure, in respect of which the word is used, or damages on account of the occupation of such land, structure or part; and

(2) a rent-free occupant;

(j) owner includes any person for the time being receiving or entitled to receive, whether on his own account or as agent, or trustee, guardian, manager receiver, for another person or for any religious, educational or charitable purpose, rent or profits for the non-agricultural land or, for the structure constructed on such land, in respect of which the word is used, and also includes in respect of the land owned by the State Government or the Central Government: -

(i) a lessee, if the land has been leased out by that Government for any commercial, industrial or other non-agricultural purpose; and

(ii) a local authority, if the land is vested in the local authority and used for any commercial, industrial or other non-agricultural purpose deriving income therefrom;

(k) Revenue Divisional Officer means the Revenue Divisional Officer in whose Jurisdiction the non-agricultural land or a part thereof is situated and includes any officer not below the rank of a Revenue Divisional Officer empowered by the Government to exercise the powers and perform the functions of the Revenue Divisional Officer under this Act.

(l) Revenue Inspector means the Revenue Inspector in whose jurisdiction the non-agricultural land or a part thereof is situate and includes any officer empowered by the Revenue Divisional Officer to exercise the powers and perform the functions of a Revenue Inspector under this Act.

²[x x x]

1. Inserted by Act 8 of 1994, dated 1-7-1993.

2. Omitted by Act 8 of 1994 (w.e.f. 1-7-1993).

3. Levy of assessment on non-agricultural land :-

(1) In the case of non-agricultural land in a local area with the population specified in column (1) of the Schedule, there shall be levied and collected by the Government for each Fasli Year commencing on the first day of July, from the owner of such land, an assessment, at the rate specified in column (2) where the land is used for any industrial purpose, at the rate specified against it in column (3) where the land is used for any commercial purpose and at the rate specified against it is column (4) where the land is used for any other non-agricultural purpose including residential purpose;

Provided that where assessment is levied and collected in respect of such land under this Act, no land revenue shall be payable in respect of that land and nothing contained in any enactment, regulation, order, by-law, rule, scheme, notification, or other instrument having the force of law, in operation immediately before the commencement of this Act relating to the assessment, levy and collection of land revenue on non-agricultural land shall apply in respect of that land, except as respect things done or omitted to be done before the commencement of this Act;

Provided further that any amount payable on such land at the commencement of this Act, towards the arrears of land revenue may be recovered under the provisions of the Andhra Pradesh Revenue Recovery Act, 1864.

Explanation.--- Where the land is used for any industrial or commercial purpose and also for any other non-agricultural purpose, such land shall be assessed at the rates specified in column (2) or column (3) of the Schedule as if it were used solely for any industrial or commercial purpose, as the case may be.

(2) Notwithstanding anything contained in sub-section (1), where the assessment leviable on any non-agricultural land under this Act, is less than the land revenue payable on such land, the land revenue alone shall be payable on that land.

4. Determination of assessment and issue of demand notice

:-

The Revenue Inspector shall determine the assessment payable by an owner of non-agricultural land after making such inquiry as may be laid down by the rules made under this Act and cause a notice of demand to be served on the owner specifying the amount of such assessment which shall be paid within thirty days from the date of service of the notice of demand.

5. Appeal :-

(1) Any person aggrieved by the demand served under Section 4 may within thirty days from the date of service of notice on him, prefer an appeal to the Tahsildar.

(2) On the filing of such appeal, the Tahsildar shall, after making such inquiry as he considers necessary and after giving the aggrieved person an opportunity of being heard, pass such orders as he thinks fit, which shall, subject to the provisions of Section 6, be final.

6. Revision :-

The Revenue Divisional Officer may either suo motu or on an application made to him call for and examine the record of any order passed or proceeding recorded by the Revenue Inspector under Section 4 or the Tahsildar under Section 5 for the purpose of satisfying himself as to the legality of propriety of such order or as to the regularity of such proceeding and may pass such order as he thinks fit:

Provided that no order prejudicial to a person shall be passed unless such person has had an opportunity making his representation.

7. Remission :-

The Government may, by general or special order and for just and sufficient reason to be recorded therein, remit in whole or in part, the assessment payable under this Act in respect of any non-agricultural land in a local area.

8. Power to amend Schedule :-

¹[(1) The Government may, by notification, alter, add to or cancel any of the items of the Schedule.

(2) Where a notification has been issued under sub-section (1), there shall unless the notification is in the meantime rescinded, be introduced in the Legislative Assembly, as soon as may be, but in any case during the next session of the Legislative Assembly following the date of the issue of the notification, a Bill on behalf of the Government, to give effect to the alteration, addition or cancellation as the case may be of the Schedule specified in the notification and the notification shall cease to have effect when such Bill becomes law, whether with or without modification, but without prejudice to the validity of anything previously done thereunder.

Provided that if the notification under sub- section (1) is issued when the Legislative Assembly is in session, such a Bill shall be introduced in the Legislative Assembly during that session;

Provided further that where for any reason a Bill as aforesaid does not become law within six months from the date of its introduction in the Legislative Assembly, the notification shall cease to have effect on the expiration of the said period of six months.

(3) All references made in this Act to the Schedule shall be construed as relating to the schedule as for the time being amended in exercise of the powers conferred by this section.

1. Substituted by Act 8 of 1994 (w.e.f. 1-7-1993).

9. Assessment recoverable as public revenue :-

The assessment payable in respect of and non-agricultural land under this Act, shall be deemed to be public revenue due upon

such land and the provisions of the Andhra Pradesh Revenue Recovery Act, 1864 shall apply in relation thereto.

10. Recovery from occupier of non-agricultural land in certain cases :-

(1) Where the owner of any non-agricultural land is himself not the occupier thereof and is in default of payment of the assessment, such assessment may be recovered from the occupier of such land.

(2) Any occupier who has paid the assessment under sub-section (1) shall be entitled to deduct the amount so paid from the amount of rent or any other sum due from him to the owner.

11. Power to exempt :-

(1) The Government may, by order, published in the Andhra Pradesh Gazette, setting out the grounds therein exempt either permanently or for a specified period, any class of non-agricultural lands from the levy of assessment under this Act, subject to such restrictions and conditions as the Government may consider necessary to impose.

(2) Every order made under sub-section (1) shall, immediately after it is made be laid on the Table of the Legislative Assembly if it is in session, and if it is not in session in the session immediately following, for a total period of fourteen days which may be comprised in one session or in two successive sessions and if, before the expiration of the session in which it is so laid or the session immediately following, the Assembly agrees in making any modification in the order or in the annulment of the order, the order shall thereafter have effect only in such modified form, or shall stand annulled, as the case maybe, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that order.

12. Act not to apply to certain lands :-

Nothing in this Act shall apply to-

(a) land in any estate not taken over by the Government under the Andhra Pradesh (Andhra Area) Estates(Abolition and Conversion into Ryotwari) Act, 1948;

(b) land owned by the State Government or the Central Government other than-

(i) the land leased out for any commercial, industrial or other non-agricultural purpose; or

(ii) the land vested in a local authority and used for any commercial, industrial or other non-agricultural purpose deriving income therefrom;

(c) land owned by a local authority and used for any communal purpose so long as no income is derived in respect thereof;

(d) land owned by any educational, charitable or religious institution.

(e) land used exclusively for residential purpose where its extent does not exceed one hundred square metres.

13. Power to make rules :-

(1) The Government may, by notification make rules for carrying out all or any of the purposes of this Act.

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

(a) the furnishing of information required for the purposes of this

Act;

(b) the production of documents;

(c) the holding of inquiries and the enforcement of the attendance of the persons at such inquiries and their examination;

(d) any other matter which is necessary to give effect to the provisions of this Act.

(3) Every rule made under this section shall, immediately after it is made, be laid before each House of the State Legislature if it is not in session, in the session immediately following for a total period of fourteen days which may be comprised in one session or in two successive sessions, and if before the expiration of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or in the annulment of the rule, the rule shall thereafter have effect only in such modified form or shall stand annulled, as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

SCHEDULE 1

THE SCHEDULE

.style1 {font-family: Verdana}

-->

¹[THE SCHEDULE
(See Section 3)

	Rates of assessment per Sq. Metre of land used		
Local areas and its population according to the latest census	For industrial purpose per Fasli Year	For Commercial purpose per Fasli Year	For any other Non-Agricultural purpose including residential purpose per Fasli Year
(1)	(2)	(3)	(4)
1. Local area with a	50 Paise		

1. Local area with a population of 10,000 and less	50 Paise		
2. Local area with a population exceeding 10,000 but not exceeding 15,000	50 Paise	25 Paise	
3. Local area with a population exceeding 15,000 but not exceeding 50,000	50 Paise	50 Paise	5 Paise
4. Local area with a population exceeding 50,000 but not exceeding 2 lakhs	75 Paise	75 Paise	15 Paise
5. Local area with a population exceeding 2 lakhs	100 Paise	100 Paise	20 Paise]

1. Substituted by Act 8 of 1994 (w.e.f. 1-7-1993).