

ANDHRA PRADESH NON-AGRICULTURAL LANDS ASSESSMENT RULES, 1963

CONTENTS

1. Short Title
2. Definitions
3. Powers of Revenue Inspector
4. Assessment
5. Assessment recoverable as land revenue
6. Time and Mode of payment
7. Appeal
8. Service of Notice

ANDHRA PRADESH NON-AGRICULTURAL LANDS ASSESSMENT RULES, 1963

ANDHRA PRADESH NON-AGRICULTURAL LANDS ASSESSMENT
RULES, 1963

1. Short Title :-

These rules may be called the Andhra Pradesh Non-Agricultural Lands Assessment Rules, 1963.

2. Definitions :-

In these rules, unless the context otherwise requires,-

- (a) 'Act' means the Andhra Pradesh Non-Agricultural Lands Assessment Act, 1963 ;
- (b) 'Section' means a section of the Act ;
- (c) 'Form' means form appended to these rules.

3. Powers of Revenue Inspector :-

In making an enquiry under Section 4 of the Act, the Revenue Inspector shall have power ,--

- (a) to issue a notice in Form I calling upon any person liable to pay assessment under the Act to furnish such information or produce such document or documents as are required for determining the assessment; and such person shall furnish such information as is required of him or produce or cause to be produced such document or documents on a date fixed by the Revenue Inspector. In default

without sufficient cause to do so, the rate of assessment prescribed in the Schedule to Section 3 of the Act shall be levied on that land; and

(b) to enter upon, inspect, measure the land and do such act or acts as are necessary for the determination of the area liable to the assessment under the Act.

4. Assessment :-

After completing the enquiry, the Revenue Inspector shall determine the assessment payable by the owner or occupier of the land and prepare a demand in Form II appended to these rules and cause it to be served on such owner or occupier of the land in the manner hereinafter prescribed specifying clearly the amount and the date before which it shall be paid as laid down in Section 4 of the Act.

5. Assessment recoverable as land revenue :-

On receipt of the notice of demand, the owner or the occupier of the land shall pay or cause to be paid, the amount specified in the demand in Form 11 within thirty days from the date of receipt of the demand failing which the amount shall be recovered as arrears of land revenue.

6. Time and Mode of payment :-

The assessment charged under Rule 4 may be paid either along with the other land revenue, if any, due from the individual, if the payment of such land revenue falls due, within the period of thirty days referred to in Rule 5 or separately to the Village Munsif or Patwari or Mali Patel, as the case may be, who shall pass a receipt in the form prescribed for the payment of such land revenue, clearly specifying the area, the amount and the purpose for which it is paid.

7. Appeal :-

Every appeal to the Tahsildar under Section 5(1) of the Act shall be accompanied by an authentic copy of the demand appealed against and such appeal shall be duly stamped with a Court-fee label of Rs. 1.

8. Service of Notice :-

The service of any notice or demand issued under the Act or under these rules shall be effected in any one of the following ways, namely :--

- (a) by delivering it, or tendering it to the person concerned or his agent or to any adult member of his family, after obtaining the acknowledgment on the duplicate ;
- (b) by affixing a copy of the notice or demand at his last known place of residence or place of business ;
- (c) by sending it by registered post, acknowledgment due.