ANDHRA PRADESH WATER TAX ACT, 1988

11 of 1988

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CONTENTS

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An Act to provide for rationalisation of the levy and collection of Water Tax in the State of Andhra Pradesh and for matters connected therewith or incidental thereto. Be it enacted by the Legislative Assembly of the State of Andhra Pradesh in the Thirty-ninth Year of the Republic of India as follows

1. Short title, extent and commencement :-

(1) This Act may be called the Andhra Pradesh Water Tax Act, 1988.

(2) It extends to the whole of the State of Andhra Pradesh.

(3) It shall be deemed to have come into force on the 1st July, 1986.

2. Definitions :-
In this Act, unless the context otherwise requires :-

(1) 'Andhra area' means the territories of the State of Andhra Pradesh other than the Telangana area;

(2) 'dry land' means the land registered as dry manavari, asmantari, baghat or garden land, or special rate dry land or land classified or localised as wet or irrigated dry or land classified as dry but irrigated;

(3) 'Fasli year' means a period of twelve months commencing on the first day of July of every year;

(4) 'Government' means the State Government;

(5) 'law' includes any enactment, ordinance, regulation, order, bye-law, rule, scheme, notification or other instrument having the force of law;

(6) 'Mandal Revenue Officer' means the Mandal Revenue Officer in whose jurisdiction the land is situate and includes any officer of the Revenue Department empowered by the Government to exercise the powers and perform the functions of the Mandal Revenue officer under this Act;

(7) 'notification' means the notification published in the Andhra Pradesh Gazette and the word

notified' shall be construed accordingly;

(8) 'owner' includes every person who holds land directly under the Government under a patta or whose name is registered in the land revenue accounts of the Government as pattadar or as occupant or khatadar and who is liable to pay land revenue;

(9) 'prescribed' means prescribed by rules made by the Government under this Act;

(10) 'Revenue Divisional Officer' means the Revenue Divisional Officer in whose jurisdiction the land is situate and includes any officer of the Revenue Department empowered by the Government to exercise the powers and perform the functions of the Revenue Divisional Officer under this Act;

(11) 'State' means the State of Andhra Pradesh;

(12) 'Telangana area' means the territories specified in sub- section (1) of Section 3 of the States Re-organisation Act 1956;

(13) 'water tax' means tax levied under Section 3.

3. Power of the Government to levy and collect water tax :-
With effect on and from the date of commencement of this Act, the Government shall be entitled to levy and collect in respect of every land receiving water for irrigation purposes from any Government source of irrigation notified under Section 4, for each Fasli year at rates specified in the Schedule.

Explanation :- For the purpose of levy of water tax under this section :-

(i) all Government sources of irrigation classified as major and medium irrigation projects shall be regarded as category-I and all other Government sources of irrigation which supply water for a period of not less than five months in a year shall be regarded as category-II; and

(ii) all lands whether classified as wet or dry or otherwise classified as irrigated wet or irrigated dry shall be regarded as dry.

4. Notification of Government sources of irrigation :-
The District Collector shall specify from time to time, by notification, for the purposes of this Act, the Government sources of irrigation and the lands under the commandable ayacut therein lying within his jurisdiction, and where any of the said Government sources of irrigation and the lands under the commandable ayacut therein lie in more than one district such notification shall be issued by the Commissioner of Land Revenue.

5. Determination of water tax :-

(1) The water tax payable under this Act, by each owner in respect of his lands under the commandable ayacut of the Government source of irrigation in every village shall ordinarily be determined for the Fasli year for which water tax shall be leviable and assessed by the Mandal Revenue Officer in accordance with the provisions of Section 3.

(2) As soon as may be, after the publication of the notification under Section 4, the Mandal Revenue Officer shall, subject to such general or special orders as may be issued by the Government in this behalf, cause a list to be prepared and published in such manner as may be prescribed, containing the names of the owners in every village within his jurisdiction and the extent of lands held by him under the commandable ayacut of the Government source of irrigation and the water tax payable thereon.

(3) The list prepared under sub-section (2) shall be published at such place and in such manner as may be prescribed and on such publication, every owner who is liable to pay the water tax under this Act, shall be deemed to have, had notice of such tax.

(4) Any person interested in and objecting to the water tax specified in the list published under sub-section (3) may make an application in writing to the Mandal Revenue Officer within thirty days from the date of publication of the said list. The Mandal Revenue Officer shall consider the objections, if any, which may be received from any person with respect to the list on or before the period specified therein and pass such other order thereon as he thinks fit and serve the same on the person concerned. Every such order shall, subject to the provisions of Sections 6 and 9, be final.

(5) If no objection is received under sub-section (4) within the period specified, the water tax specified in the list published under sub-section (3) shall, subject to the provisions of Sections 6 and

9, be final.

6. Appeal :-

(1) Any person who has not made an application under sub-section (4) of Section 5 may, within thirty days from the date on which the water tax specified in the list published has become final under sub-section (5) of that Section, appeal against such water tax, to the Revenue Divisional Officer who shall pass such order as he may think fit confirming, modifying or annulling such water tax appealed against.

(2) Any person aggrieved by any order passed by the Mandal Revenue Officer under this Act may, within thirty days from the date of service on him of the order, appeal to the Revenue Divisional Officer who shall pass such order as he may think fit confirming, modifying or annulling the order appealed against.

7. Mode of payment of water tax :-
The Water tax payable by an owner under this Act, shall be paid by him in the manner prescribed.

8. Water tax payable under this Act to be treated as public revenue due upon the land :-
The water tax payable under this Act, by an owner in respect of any land shall be deemed to be public revenue due upon the land, and the provisions of the Andhra Pradesh Revenue Recovery Act, 1864 shall apply.

9. Revision :-
The District Collector, may, at any time either suo motu or on an application made within sixty days from the date of communication of the order, call for and examine the records relating to any order passed or proceeding taken by the Mandal Revenue Officer or the Revenue Divisional Officer under this Act for the purpose of satisfying himself as to the legality or propriety of such order or as to the regularity of such proceeding and pass such order in reference thereto as he thinks fit: Provided that the District Collector shall not pass any order adversely affecting any person unless such person has, had an opportunity of making a representation.

10. Exemption :-
If, in the opinion of the Government, the enforcement of all or any of the provisions of this Act, will cause hardship in any case or cases, the Government may, by notification, setting out the ground therefor, exempt either permanently or for a specified period, such case or cases from all or any of the provisions of this Act, subject to such conditions, if any, as the Government may deem fit to impose.

11. Bar of Jurisdiction of Court :-
The rates of water tax levied in accordance with the provisions of this Act, shall not be questioned in any court of law.

12. Act to over-ride other laws :-
The provisions of this Act, shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force, custom or usage having the force of law, or contract or judgment, decree or order of a court or other authority.

13. Power to make rules :-

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

(2) Every rule made under this Act shall, immediately after it is made, be laid before the Legislative Assembly of the State 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 two successive sessions, and if before the expiration of the session in which it is so laid or the session immediately following Legislative Assembly agrees in making any modification in the rule or in the annulment of the rule, the rule shall, from the date on which the modification or annulment is notified, 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.

14. Power to amend the Schedule :-

(1) The Government may, from time to time, by notification add to or modify 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 notification a Bill on behalf of the Government, to give effect to the addition or modification, as the case may be, of the Schedule 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.

15. Repeal :-
All Acts, rules, notifications and orders, in so far as they are repetitions of or inconsistent with the provisions of this Act, shall be deemed to be repealed.

SCHEDULE 1
SCHEDULE

(See Section 3)

SCHEDULE

(See Section 3)

Rates of water tax per acre in respect of water sources under

Sl.No. (1)	Nature of Crop (2)	Category I (3)	Category II (4)
1.	First or Single Wet Crop	60.00	40.00
2.	Second and Third	40.00	20.00

	Crop Irrigated Dry		
3.	First or Single Wet Crop	60.00	40.00
4.	Second and Third Crop Irrigated Dry	40.00	20.00
5.	First or Single Wet Crop	60.00	40.00