

## **ANDHRA PRADESH WATER TAX RULES, 1990**

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## **ANDHRA PRADESH WATER TAX RULES, 1990**

In exercise of the powers conferred by sub-section (1) of Section 13 of the Andhra Pradesh Water Tax Act, 1988 (Act No.11 of 1988), the Governor of Andhra Pradesh hereby makes the following rules, namely:

### **1. Short title, extent and commencement :-**

- (a) These Rules may be called the Andhra Pradesh Water Tax Rules, 1990.
- (b) They shall extend to the whole of the State of Andhra Pradesh.
- (c) They shall be deemed to have come into force on the 1st July, 1986.

### **2. Definitions :-**

In these rules, unless the context otherwise requires;

- (a) 'Act' means the Andhra Pradesh Water Tax Act, 1988 (Act 11 of 1988);
- (b) 'Form' means Form appended to these Rules;
- (c) 'Section' means a Section of the Act.

### **3. . :-**

- (i) The notification referred to in Section 4 of the Act which has to be published by the District Collector shall be in Form 1.
- (ii) The notification referred to in Section 4 of the Act which has to

be published by the Commissioner of Land Revenue shall be in Form 2.

(iii) The notifications referred to in sub-rules (i) and (ii), shall be published on or before 1st July, of every five years or as and when considered necessary by the Commissioner of Land Revenue/District Collector as the case may be in the Andhra Pradesh Gazette, District Gazette of the District in which the village is situated and also in the following manner, namely:

(a) by affixture in the Village Chavadi or if there is no Village Chavadi in any other conspicuous place of the Village;

(b) by affixture on the Notice Board of the office of the Mandal Revenue Officer;

(c) by affixture on the Notice Board of the office of the Revenue Divisional Officer;

(d) by affixture on the Notice Board of the office of the District Collector;

(iv) Whenever a new source has commenced its supply of water or any further ayacut has been included under the sources which falls under Category-I and II, notifications shall be published in the District Gazette of the District/Andhra Pradesh Gazette in continuation of the earlier notification/notifications.

#### **4. . :-**

(i) The list referred to in sub-section (2) of Section 5, shall be in Form 3 and it shall be published before 1st July of every five years or when any changes that might have occurred, need to be notified as and when any changes that might have occurred, in the following manner, namely :-

(a) by affixture in the Village Chavadi or if there is no Village Chavadi at a conspicuous place in the Village;

(b) by affixture in the Notice Board of Gram Panchayat office;

(c) by affixture on the Notice Board of the Office of the Mandal Revenue Officer having jurisdiction over the Village.

(ii) The application filed under sub-section (4) of Section 5 by the person interested in or objecting to the Water Tax specified in the list shall not be liable to payment of fee under the Andhra Pradesh

Court Fees and Suits Valuation Act, 1956.

(iii) On receipt of application under sub-rule (ii), the Mandal Revenue Officer shall give a notice to the applicant and shall hold summary enquiry and dispose of the application on the same day of enquiry and serve a copy of his order to the applicant or his agent.

**5. . :-**

(i) Every appeal to the Revenue Divisional Officer under sub-sections (1) and (2) of Section 6 shall be in writing and set forth the grounds thereof and shall be accompanied by a copy of the order appealed against.

(ii) The appeal petition filed under sub-sections (1) and (2) of Section 6 of the Act shall not be liable to payment of fee under the Andhra Pradesh Court Fees and Suits Valuation Act, 1956.

(iii) Where the Revenue Divisional Officers consider, while hearing an appeal, that any further enquiry is necessary, he may make the enquiry on such date and in such manner as may be specified by him.

**6. . :-**

The service or communication of any decision or order passed under the Act or under these rules shall be effected by delivering it or tendering it to the person concerned or in his absence to his agent or to any adult member of his family, or where it is not practicable to so deliver or tender by sending it to him to the last known place of residence of that person under recorded delivery:

Provided that where an order is sent as aforesaid, it shall be deemed to have been served on such a person on the date on which the order so sent in the usual course of post be received by the addressees.

Explanation :- In marking an enquiry under these rules, the Mandal Revenue Officer and Revenue Divisional Officer shall have the powers vested in them in holding an enquiry under Andhra Pradesh Revenue Summonses Act, 1869.

**7. Mode of payment of Water Tax :-**

(i) The Water Tax levied under sub-section (1) of Section 5 or the Water Tax revised by the Mandal Revenue Officer on an objection petition filed under sub-section (4) of Section 5 of the Act by a

person interested or the Water Tax revised by the Revenue Divisional Officer on an appeal filed under Section 6 by the person interested against the orders of the Mandal Revenue Officer shall, notwithstanding anything contained in the Andhra Pradesh Revenue Recovery Act, 1864 (Act II of 1864), be collected from the owner as defined in Clause (8) of Section 2 by the Village Assistant, for the Fasli year for which it is due, in the same Fasli year under the general supervision of Mandal Revenue Officer and other Officers of Revenue Department.

(ii) The amount of Water Tax payable under the Act, by the owner shall be the first charge upon his interest in the land.

(iii) Any tax remaining uncollected after 30th June of every year shall be regarded as an arrear and public revenue due under Section 8 of the Act and the provisions of the Andhra Pradesh Revenue Recovery Act, 1864 shall apply for recovery of such arrears.