

## **RULES FOR REMISSION SUSPENSION OF LAND REVENUE IN ANDHRA AREA**

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## **RULES FOR REMISSION SUSPENSION OF LAND REVENUE IN ANDHRA AREA**

### **RULES FOR REMISSION SUSPENSION OF LAND REVENUE ANDHRA AREA**

#### **1. Remissions and suspensions of land revenue fall under two categories namely :-**

- (i) Seasonal remission;
- (ii) Suspension and remission of land revenue under exceptional circumstances.

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

(1) These rules provide for concessions which will be granted as a matter of grace and are liable to be modified from time to time by Government.

(2) The Government shall also have the right to withdraw any concession granted after a year s notice either generally or in any particular locality.

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

The rules in this chapter relate to the remission of assessment on wet lands, consolidated double crop assessment in the case of registered double crop wet lands and compound double crop lands and of water cess on irrigated dry lands (hereinafter called the remission) and shall be applicable to seed beds also.

#### **4. No remission shall be granted for any wet or baghat or irrigated dry land if it is left fallow except for any one or more of the following grounds namely :-**

- (a) scarcity of water in the source;
- (b) damage to crop due to plant diseases;
- (c) cultivation is impossible, due to excess of water or slush;
- (d) due to rain, it is not possible in the first crop season for water to reach the cultivation through the channel;
- (e) it is dangerous to open the sluice under which the land is situated for the reason that the water is very deep;

(f) any other reason which is beyond the control of the ryots such as, hailstorms, locust, etc.

**5. The remission shall be granted where, owing to the existence of any of the grounds aforesaid the land is left waste, or the crop is totally lost :-**

Provided that such ground has not been occasioned by any act or neglect of the person to whom the land belongs, or is not due to the neglect on the part of the ryot concerned to carry out the customary repairs to the irrigation work, which forms the source of supply.

**6. . :-**

(1) On registered double crop lands if only one irrigated crop is secured only single crop wet assessment will be charged and the remaining assessment remitted subject of course to the proviso in Rule 5.

(2) This concession will not apply to compounded double crop lands.

**7. . :-**

Remission may be granted for the extent which is left waste or for the extent on which the crops have failed.

**8. Constructive total loss :-**

It will be left to the discretion of the Collector to determine with due regard to the principles underlying these rules whether in any particular case the loss over the field taken as a whole may reasonably be rated as total.

**9. Remission when dry crops are cultivated on wet lands :-**

(2) This dry assessment may be levied on the area actually cultivated.

(3) if only a portion of a survey field or subdivision is cultivated with dry crops and another with wet crop the concession contemplated in this rule will apply only if the wet crop is totally lost.

**10. Charge for dry crop grown on wet land in certain cases :-**

When a dry crop is grown on single crop wet land for scarcity of water in the source but water becomes available in the irrigation

source during any portion of the year, when it can be used for growing a wet crop, the usual wet assessment shall be levied and no remission need be granted:

Provided that where the supply is insufficient for raising a wet crop (i) only the dry assessment shall be charged if the crop is not irrigated; and (ii) if the dry crop is irrigated, the Revenue Divisional Officer, may, at his discretion, charge either the full wet assessment on the entire field or the water rate prescribed for the crop on the extent actually irrigated in addition to the dry assessment on the entire field whichever is less.

Explanation:- In the case of a wet field cultivated at the same time with more than one irrigated dry crop liable to different rates of water cess, the rate of water cess, prescribed for the crops which covers the largest extent shall be applied to the total extent irrigated.

#### **11. Remission on registered double crop wet lands :-**

#### **12. Wet lands under precarious sources :-**

In the case of wet lands under precarious sources of irrigation in the districts of Kurnool, Cuddapah, Anantapur and in the Madanapalli and Vayalpad Taluks of the Chittoor District, all inquiry into the supply received in the sources in question will be dispensed with and the ryots allowed free option in all years of growing wet or dry crops, or none at all. Charge shall be made according to the crops actually raised, the appropriate wet or dry assessment for wet or unirrigated dry crops and for irrigated dry crops the appropriate dry assessment and water cess. The unit for such charge shall be the entire survey field or a recognised subdivision thereof except in the case of water cess which will be charged only on the actual area irrigated. The Revenue Divisional Officer (subject to the appeal to the Collector) may withdraw the concession of remission under this rule temporarily from any particular source, when he is satisfied that a considerable portion of the wet ayacut has been intentionally allowed to lie waste in order that sugarcane, betel or other highly remunerative crops may be grown on the remainder. For purpose of these concessions, all sources of irrigation affording a supply for three months and above but less than five months and all minor sources affording supply for less than three months, except river and spring channels, tanks which are river fed or connected with irrigation projects, and tanks having capacity of five months, shall be deemed to be precarious sources of irrigation.

### **13. Water cess :-**

The remission of water cess may be allowed under the above rules on dry land including the lands lying in the water spread of Government irrigation sources and assessed at special rates and also in respect of the second crop charge on single crop wet lands.

### **14. Water cess in respect of fodders crops :-**

(1) No water cess shall be collected on crops grown for fodder on wet or irrigated dry land either immediately before the transplantation or immediately after the harvest of the principal wet crop, if the fodder crops are cut off or fed off before they ripen seed and are used for the bonafide agricultural requirements of the cultivator himself, the officer competent to charge water cess having been satisfied that the crops are not grown for sale, should have decided that the concession should be granted in each case.

(2) the concession is liable to be withdrawn if its exercise proves to be detrimental to the second crop revenue on single crop wet land or if water is irregularly taken for dry land.

(3) In the case of irrigation of fodder grown on dry lands or the raising of fodder cholam as a second crop on wet land, the condition that the crops are not grown for sale shall not be applicable if the irrigation is not irregular, and no applications for remission of water cess shall be required if the land is wet or if permission to irrigate any crop in the fasli has been given in the case of dry lands.

### **15. Mamul Waste :-**

(1) No remission will be given in respect of mamul waste, that is to say any occupied land which is not cultivated regularly in a normal year and which it may be presumed, would have been kept uncultivated even if the season and water supply had been normal.

(2) When a survey field or a recognised subdivision contains small portions of mamul wastes, remission may be granted by the Government in respect of the extent of such survey field or a recognised subdivision excluding the mamul wastes.

### **16. Suspension of the collection of charges which are likely to be remitted :-**

By an order in writing recording the reasons upon which it is based, the Tahsildar may suspend temporarily the collection of charges

which will most probably be remitted under these rules, submitting forthwith copies of such order to the Revenue Divisional Officer.

**17. Scale of Remissions :-**

If a wet crop is sown in any wet land and the crop is destroyed on account of scarcity of water, or pests or any other cause beyond the control of ryots, full remission shall be granted, where the yield of paddy crop is 150 Kgs. and below ; half remission shall be granted where the yield is 300 Kgs. and below but above 150 Kgs. and no remission shall be granted where the yield is above 300 Kgs. per acre. In the case of other irrigated crops, full remission shall be allowed where the yield is 1/8th and below and half remission where it is 1/4th and less, but above 1/8th, and no remission where it is above 1/4th of the standard yield.

Explanation:- For the purpose of the above rule, the Collector shall in consultation with the Director of Agriculture fix standard yield of the different crops for each district in terms of bags of Kg.

**18. Procedure for remission :-**

(i) Every ryot who wishes to claim remission under Rule 17 must apply to the Tahsildar or Deputy Tahsildar or an officer not less than the rank of a Revenue Inspector of the firka, who has jurisdiction, sufficiently early, to allow time for the inspection of the crop.

(2) Every such application must be presented before a date to be specified by notification by the District Collector having regard to the harvest time and the local agricultural practices and seasonal conditions in respect of each crop (first crop and second crop).

(3) If two or more applications are made on the same paper, each applicant shall specify the fields for which he prays for the remission and attach his signature or mark on the application.

(5) Every endeavour should be made by the Collector to have field inspections completed as promptly as possible, by the appropriate officers.

(6) As soon as an application is received, the Revenue Inspector shall, without any delay, inspect the crops in all the fields mentioned in the application and submit his report to the Tahsildar or Deputy Tahsildar concerned. The Tahsildar or the Deputy Tahsildar as the case may be, will inspect a fair portion of the

affected fields, which should in no case, be less than 10 per cent of such fields in each village. The Deputy Collector should also inspect some fields in each village by adopting random method. Crop cutting experiments should be arranged to be conducted by the Tahsildar wherever possible and compulsorily in any village where the area in respect of which applications are made for granting remission exceeds 50 acres.

(7) Inspection of affected field should invariably be done within 30 days from the date of receipt of application.

(8) The Tahsildar or Deputy Tahsildar shall submit his inspection report and recommendation to the Revenue Divisional officer for sanction of remission. When such sanction is received it shall be communicated to the village officers final accounts of such lands shall be settled in the Jamabandi.

(9) The orders of the Revenue Divisional Officer should be subject to revision by the jamabandi officer. It shall also be open to the jamabandi officer to consider any cases not previously considered by the Revenue Divisional Officer.

**19. . :-**

If a wet land covered by a whole Survey or Sub division number or any portion of it is left fallow for any of the grounds mentioned in Rule 4, remission of assessment may be granted on such extent on an application by the parties or on report of the local village Officer and Revenue Inspectr.

**20. Suspension or remission of land revenue under exceptional circumstances :-**

(1) No remission of any kind shall ordinarily be granted for dry land. But in very exceptional circumstances (i.e.,) on the occurrence of either wide spread calamities such as famine, drought and general failure of crops, or of local calamities caused by harl storms, floods, locusts and the like, suspension or remission of assessment may be allowed according to the following rues:

(2) Notwithstanding anything in these rules, if owing to he operation of causes other than those contemplated in these rules, if should appear to the Collector that special measures of relief, whether by way of postponement of kists or otherwise are required he must at once submit a detailed report to the Board of Revenue in order that the orders of Government may be obtaind.

**21. Grant of suspension or remission, Revenue Officers to take initiative and submit proposals for suspension or remission :-**

In seasons of exceptional drought or famine when there has been general failure of crop, the Revenue Officers should take the initiative and make arrangements, as soon as the unfavourable character of the season had declared itself, for a thorough inspection of the crops and for the submission, if necessary, of proposals for suspension or remission of revenue on the lines indicated in Rules 22 to 27 infra for the consideration and orders of the Board of Revenue and the Government. These inspections should be completed as far as possible six weeks before the commencement of the kist date.

**22. Circumstances to be considered in deciding whether any relief is necessary and whether it should take the shape of suspension or remissions :-**

In submitting proposals for the grant of relief and as to the form it should take, Collector should be guided by the following considerations namely:

- (a) The outturn for the year of the dry crops, both early and late, in the tract reported on;
- (b) The crop history of the tract during the two previous years;
- (c) The abundance or paucity of its irrigations sources including wells, the irrigation results of the year, and the question whether the dry cultivation is the main or a subordinate feature of the tract;
- (d) the prices of produce prevailing in the year and the probability of prices ruling high in the next season also; and
- (e) any special local circumstances which may indicate the need or the absence of need for relief.

**23. Suspension of revenue :-**

(1) Any suspension of the collection of revenue must relate to a definite kist and must be sanctioned by the Board of Revenue ordinarily for a specified period which cannot, without sanction of Government, extend beyond the current fasli.

(2) If the sanction of the Board cannot be obtained before the date on which the collection of a kist should commence, the Collector may, by a formal order, postpone the collection of the kist till a



date which should be within the Fasli, and the action reported to the Bord.

(3) As soon as an order, whether of the Collector or of the Board, directing the postponement of the collection of a kist has been made, it shall be promptly published for the information of the ryots of the villages or tracts concerned by beat of drum and other means.

(4) If the period for which the collection of any kist has been postponed expires before definite orders as to the collection or remission of the kist have been received, the Collector should extend the period of suspension within the Fasli, immediately reporting his action to the Board.

(5) In all cases in which postponements of kists extend beyond the financial year in which the kists are due, the Board should forward copies of its own order or that of the Collector, as the case may be, immediately to the Government in the Revenue and Finance Departments with information as to the financial effect of such postponement on the revised estimate for the financial year in which the kists are due, as well as the budget estimate for the financial year to which kists are postponed. Collectors should therefore invariably report to the Board the financial effect of their proposals whenever they recommend or sanction such postponements or suspensions of kists.

(6) Suspension of revenue beyond the Fasli and remission of revenue can be sanctioned only by Government. If, therefore, in exceptional circumstances, the Collector considers that suspension beyond the fasli or remission of any kist, which has been suspended under this paragraph is absolutely necessary, he shall submit his recommendation to the Board sufficiently early so as to enable the Board and the Government to bestow their attention and pass orders before the sanctioned period of suspension has expired or before the end of Fasli.

#### **24. Remission of revenue on wet lands :-**

(1) When the crop on wet lands is lost totally on account of any calamity remission may be granted as per the scale provided in Rule 17 for seasonal remission.

(2) When the crop on wet lands is partially lost remission may, if sanctioned by Government, be granted with reference to the

average loss in the whole tract in which such remission is granted. Where the calamity is so grave and of such magnitude as to warrant grant of remission on a scale higher than that provided for under Rule 17, the Collector should submit proposals stating the extent of the land affected and the nature of remission to be granted.

**25. Remission of revenue on dry lands :-**

(1) For loss of crop in dry lands, including those lying in the water spread of Government irrigation sources and assessed at special rates, remission or suspension may be granted by Government at uniform rates, calculated not with reference to individual losses but with reference to the average loss in the whole tract to which the relief is eligible.

**26. Relief on land left waste :-**

For occupied dry lands within the tract, the same rate of relief will be given as for land on which the crop has failed.

**27. Lands Cultivated without permission :-**

(1) Any concession allowed to ordinary ryotwari lands may be allowed to lands cultivated with out permission if the Collector is satisfied that the cultivation is otherwise unobjectionable.

(2) Such concession may also be granted in the case of minor inam lands in special cases for which full reasons must be given by the Collector.

**28. Method of collecting suspended revenue :-**

(1) The revenue suspended should be collected only after one fair harvest subsequent to the failure, has been reaped.

(2) Collectors should, about two months before the commencement of the kist bandi of the year following that in which revenue was suspended, submit for the consideration and orders of the Board of Revenue and Government, a report as to how the early crops of that year have fared, and whether the whole of the suspended revenue and if, not what portion thereof can be collected with the current kist. Similar reports as to the portion of the suspended revenue to be collected with subsequent kists should be submitted in succeeding years until the whole of the suspended revenue is either realised or written off.

## **29. Circumstances justifying remission of suspended kist :-**

(1) Revenue which has been under suspension for three years should ordinarily, and as a matter of course, be remitted and should for that purpose, be included in the quarterly statement of irrecoverable arrears.

(2) In the case of fully assessed tracts with a fairly constant outturn, the amount of revenue under suspension at any given time should not, as a rule, exceed the revenue demand of an ordinary year. When the amount suspended exceeds this limit, remission of the excess may ordinarily be recommended in the manner indicated above.

## **30. Rules in regard to the relief to be granted :-**

The rules in regard to the relief to be granted on occasions of widespread calamity will also apply, generally, to the relief of distress caused by local calamities subject to the following modifications:

(i) Such relief, instead of being given on the same scale throughout the tract affected, should as a rule, be based on a field to field inspection directed to the determination of the actual damage suffered by each individual;

(ii) the degree of relief to be granted will be determined by Government with reference to the circumstances of each particular case;

(iii) in deciding whether relief is necessary or not regard should be had not merely to the field affected but to the entire holding of the landlord or ryot to whom the field belongs and by whom relief is applied for.

## **31. . :-**

In all cases, where remission is granted, amounts already paid may be adjusted towards the next instalment of the kist.

## **32. Cesses :-**

Suspensions and remissions of land revenue will not ordinarily carry with them, suspension and remission of cesses. Collector should bear this in mind when recommending proposals for remission and suspension. But when an assessment of land revenue of any village is entirely suspended or remitted, the demand on account of cesses should temporarily be suspended and realised with the next

instalment of land revenue that is actually collected in order to save the individual revenue payers from being harassed by petty demands in time of distress.