

TAMIL NADU ADDITIONAL ASSESSMENT AND ADDITIONAL WATER CESS ACT, 1963

Additional Assessment and Additional Water—Cess 11963 : T.N, Act 8 I[TAMIL NADUI ACT No. 8 OF 19632. THE I[TAMIL NADUI ADDITIONAL ASSESSMENT AND ADDITIONAL WATER-CCESS ACT, 1963, [Received the assent of the President on the 4th May 1963, first published in the Fort St. George Gazette Extra- ordinary on the 9th May 1963 (Vaisakha 19, 1882). | An Act to provide for the levy of 8[additional assessment md additional water-cess] on certain lands in the 4[State of Tamil Nadu], BE it enacted by the Legislature of the '[State of Tamil Nadul in the Fourteenth Year of the Republic of India as follows :— Short title and 1. (1) This Act may be called the 11 Tamil Nadu] 3CAddi• commencement' tional Assessment and Additional Water-Cess] Act, 1963, (2) It shall be deemed to have come into force on the 1st day of July 1962, (These words were substituted for the word " Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969, a For Statement of Objects and Reasons, See Fort St. George Gazette, dated the 23rd January 1963, Part IV-Section 3, paß 10, 8 These words were substituted by sections 2 and 3 of the Tamil Nadu Additional Assessment, Additional Special Assessment and Special Water-cess (Amendment) Act, 1980 (Tamil Nadu Act 39 of 1981), which was deemed to have come into feat* on cue 1st July 1976 for the words " additional assessment, additional water-cess, special assessment and special water-cess" which in turn were earlier substituted for the words "additional assessment and additional water-cess "by 2 and 3 of the Tamil Nadu Addi- tional Assessment and Additional Water-cess (Amendment) Act, 1976 (President's Act 4 of 1976), which came into force on the 1st Ju y 1976. 4 This expression was substituted for the expression " State of Madras" by the Tami'. Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation cf Laws(Second Amendment) Order, 1969. : T.N. Act 8) Additional Assess,nent and Additional . Water•Ccsc 49 2. In this Act, unless the context otherwise requires,— Definitions, (1) "additional assessment" means the additional levied under section 3 or4; (2) "additional water-ce\$" means the additional levied under sub-ecton (1) of section 5; (3) 'Tasli year " means the year commencing on the 1st day of July ; (4) " first class source of irrigation", "second class of irrigation", ' third class source, of irrigation", fourth class source of irrigation" or "fifth class source iffigation" means any source of irrigation registered a first class source of irrigation, second class source of irrigation, third class source of irrigation, fourth class of irrigation or fifth class source of irrigation, as the may be, in the revenue accounts of the Government in accordance with a settlement notification duly published in the Fort St. George Gazette* and for the time being in (5) " Government " means the State Government; (6) "inam land " shall have the meaning assigned to it iR clause (d) of section 2 of the 21 Tamil Nadul Inams (Assessment) Act, 1956 (2K Tamil Nadu] Act XL of 1956); landholder" means any holder of land under settlement and includes,— (i) any inamdar liable to pay full assessment under the '[Tamil Nadu] Inams (Assessment) Act, 1956 (2[Ta mil *adul Act XL of 1956); and The following clause which was inserted by section 4 (i) of the Tel Nadu Additional Assessment and Additional Water-cess meAt) Act, 1976 (President's Act 4 of 1976), which came into oa the 1st July 19.76 was omitted by section 4 of the Tamil Additional Assessment, Additional Water-cess, Special t and Special Water-cess (Amendment) Act, 1980 (Tamil Act 39 of 1981), which was deemed to have come into force on 1st July 1976 & (2*A) " dufussal crop" means any crop which requres water than six months in a fasli year; -hiese words were substituted for the word ' 'Madras" by ' the Nâdu. Adaptation of Law:" Order, t)59. as amended by the Nâdu •Adaptation of Laws (Sscona 1969, • NDW the Tamil Nadu Government Gazette. \$0 Additional Assessment and Additiöнал Water-Cess [1963 : T.N. Act' any person: liable •lô pây •land revenue under— (a) section 23 of the Tamil Nadu Estate' and Conversion into Ryotwari) Act, 1948 (TamiL Nad Act XXVI of 1948); or (b) sectipn 21, of the Tamil Nadu, 'Inam Estat (Abolition and Conversion into Ryotwari) (T Nadu Act 26 of 1963); or (c) seciioi 15 of 'the Tamil •Nadu' 'Lease-hö* (Abolition and Cbhversioninto Ryotwâri) Act, 1963'(Ta Nadu Act 27 of •1963); Or (d) sec,tiOn 12 pf the, Tamil Nadu Minor (AboL.tign and CQhvei•sion into 'Ryotwari) Act, i963 (TAS Nadâ Act 30 of T963); OF (e) section 12 of the Kanyakumari Sr pandaravakæ,• iLands. (Abolition and Conversiod• in Cramil .Nadu Act B 1' of• (f) section 13 -of the Gudalur •Janmam Esta (Abolition and Cpnversion into Ryotwari.) Act, 1969 (Ta Nadu Act 24 of 1969); | This sub-clause . was substituted... and was. deemed"". 'alwi to have been substituted for

the following sub-clause,,by sectiona of the. Tamil Nadu Additional Assessment and Additibnal (Amendment) Act,. 1972 (Tamil. Nadu Act. 32 of... 19,7.2):—.- "(ii) any pecSon liable to pay lahd Tévehue under Sectibn. of the Tamil Nadu Estates (Abolition and Conversion into Ryotw Act,. 1948 (Tamil Nady Act XXVI of 1948);". a This word was inserted O section 4 (ii) (A) of the Tamil.Na Additional Assessment and • Additional Water•cegs (AmendmiQ AM, (President's Act 4 Of 1976), which was deemed td have into force on the 11th •July 41973. 52 44 Additional Assessment and Additional H.'ater-Cess [1963 : T.N. Act 8 of' cection 14 of the Tamil Nadu in l.zase-hotds (Abolition and Conversion into Ryotw.uri) Act, 1963 (Tam'il Nadu . Act 27. of 1963), has not Inena brought into force, the land revenue payable under) 5 of that Act (d) in pursuonce ot' section 16 or section 16•A of tl'le Tamil Nadu Minor Inams (Abolition and Conversion Ryotwari) Act.,• 1963 (Tamil Nadu Act 31) of 1963) has not been brought into force, the land revenue payabie under se.ction 12 of Ihat Act pending such ryotwari settle (e) in pursuance of section 11 of the Kanyakumari Sreepandc.ncavaka Lands (Abolition and Conversion into Ryotwari) Act, 1964 (Tamil Nadu Act 31 of 1964), read w.ith the Tamil Nadu (Transferred Terrilory) Ryotwari Settlement Act, 1964 (Tamil Nadu Act 30 of 1964), hes not brought into for% the land revenue IRyable under sub-section (2) of section 12 of the former Act pending such ryotwari settlement ; (f) in pursuance of section 20 of the Gudalu: Janmam Estates (Abolition and Conversion into Ryotwari) Act, 1969 (Tamil Nadu Act 24 of 1969), lus not beet brou pht into force, the land revenue payable under section 13 of that Act Dending sc ch ryotwari settlement in pursuance of section 13 of the Kanyekumari Sreepadam Lands (Abolition and into Ryot• war,i) Act, 1972 (Tamil Nadu Act 11 of read with the Tamil Nadu (Transferred Territory) Ryotwari Settlement Act, 1964 (Tamil Na.du Act 30 of 1964), not been brought into foreoj the land revenue payable- tsub-section (2) of .section 14 of the former \$ Act pending such ryotwari settlement (9) " settlement notification " includes a re%ttle• ment notification ; Tti8 item was ibEteA by aection 4KiiD of the Tamil sxxment.•nd. Additimra.l Waterwess (Amendmeni) 616 Act 44 dCCÜed •iQ.;bave QD 'ihe 11th July; 1973. Act 8) dd*itzöna! Oka Additional Wätör.& (IO) " water-gess h' means' the levui4i Tramil NaduJ Irrigation cess A,e,t, 1865 Act of 1865) ; (11) " wet land ' single-orop wet land com- double-erop wet land or ' 'dou end": *leans the land reg.istered in the revennc accc, urn. Government as wet, single-crop Wet, Wet or dou ble-erop wet, as the case For the pur•poses 01 this clause, waste wet land shall be trætee as single-crep land or as dou ble-erop wet Jand with rct•erence 1.0 the LsGification of such essvssed waste wel tane in '&lle re venve aununts of tibe Government,] 3. Subject to the provisions of section 6, in respect of every wet land under first or second class sou ree or Irriga- tiL'fd• Aion, there shall be .leYied and collected by the Govern- •vet 'Fra from the landholder for every fasli year, an additional unt.ior Iti'l'8.i dr assssment at the raie of fc fly-five per centu In of lhe land second revenue payable for the feeli year for that land . sgctce i The foUowing clauses which were inserted by section 4(iv) ot the i Tamil Nadu Additional Assessment and Additional Water-cess Act, 1976 (President's Act 4 of 1976), whi'h came uto force on the 1st July] 976, were 'JIHitted by section 4 of the ITamil Nadu Additional Assessment, Additional böäter- cess; Special and Special Water-cess (Amendment) Act, 1'.)80 (Tamil Act 39 of 1981), wh'icl' was deemed to have come i.nto force the 1st July 1976 means the special assessment i' (9-A) " special assess naent " under section I-A ; (90). " special water-oéss " means the special water-cess levied section t These words were substituted for the word " Madras " by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the ifamil Nadu Adaptation of Laws Amendment) Order, 1969: • a This explanation was added by section 2 of t.he •Tamil Nadu Assessment and Additional Water-cas (Second A.me#d• 1972 (Tamil Nadu Act 33 of 1972), .54 Levy and collection of additiona I assessment on wet land under third, fourth or fifth class source of irrigation, ad diti water-céSS. Provided that the additcnal assessmpnt under,. section together with the land revenue payable shall,— , iâ•bd, in, "'ceed 'é' (ii) in respe•t of any compou nded dou ble-crop w land or dou ble-crop wet land, in no case exceed twent seven rupees fasli• year, 4, •Subject;.éto. the provisions;of section" 6, din eqery .wet tland sunder or fifth* •class: irégation, be leVied•an.d the •Göiiié ment from the landholder for every fasli year, an additio assessment at the rate of thirty per centum of the la revenue payable for that fasli year for that land : iâhat- the'. additional section,• together with th le:nd. revenue payable (i) in res'Bect of any single-crop Y(et. land, nq; caR. c xce d twelve rup s pCr acr : p. r fasli year ; anu (ii) in respect of any compounded doublercrop, wet .•land Or double-crop wetland, in no case exceed • seven. rup. s per acro* per fasli year.. 5. (i) aryth;ng contained in ethe* Nadu] Ifri ation'C4s Act, '1865 (ILTam.il Act VII of '1865} but • siibi] ct •to "the provisions o section 6, there shall bc levied and

collected by the Government for (,very fasli year, an additional water cess at the following rates from) (very person pay: water-cess \ in resp. ct. Of any land including any Boramboke land., assess: d wast2 landi. (dry or manavari or unassessed waste land] (i) Land under . first or . Seventy-five per cent. class source of content of the irrigation. • water-cess. (ii) Land under, third, Thirty-five and a fourth or fifth class.; source of irrigation. half per centum of the , water-cess: These words' were substituted: for... the word 'Madqae' by a 'Nadu', Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Additional Assessment and Additional Water Cess (Second Amendment) Act, 1972 (Tamil Nadu Act 33 of 1972), 481963 : TN. Act 81 Additional Assessment and Additional Water-Cess this. t Provided. that in respect of any land not being a land, assessed waste land (dry or or unassessed waste land] registered as dry or manavari in the revenue accounts of the Government and— (i) cultivated with one crop. only, the aggregate of (a) the land revenue , (b) the water-cess for such crop ; and (c) the additional water-cess thereon. under this sub-section, shall not in any case exceed fifteen rupees per acre per fasli (ii) cultivated with more than one crop, the person concerned shall be liable to pay (a) for the first crop, the aggregate of (1) the land revenue ; (2) the water-cess for such crop ; and (3) the additional water-cess thereon under this sub-section, subject to a maximum of fifteen rupees per acre per fasli year ; and (b) for the second and subsequent crop, the water- cess such second and subsequent crop together with the additional water-cess thereon under this sub-section : Provided further that in respect of any other land being a poramboke land, assessed waste land (dry or manavari) or unassessed waste land], the additional water-cess under this sub-section, together with the water-Cess payable in respect of such other land shall, in no case, exceed fifteen, per acre per fasli year, t These brackets and words were inserted by section 3(ii) of the Tamil Nadu Additional Assessment and Additional Water-cess (Second Amendment) Act, 1972 (Tamil Nadu Act 33 of 1972). 2 These brackets and words were inserted by section 3. (iii) Of the Tamil Nadu Additional Assessment and Additional Water-cess (Amendment) Act, 1972 (Tamil Nadu Act 33 of 1972), 'Additional Assessment and Additional Water-Cess [1963 : T.N. Act 1 (2) The authority or officer competent to levy, and the procedure to (including appeal and revision) for levy and collection of, the additional cess shall be the same as the authority or officer competent to levy, and the procedure specified for the levy and collection of, the water-cess under the [Tamil Nadu] Irrigation Cess Act, 1865 (1[Tamil Nadu], Act VII of and the rules made thereunder. 1865) 6, Notwithstanding anything contained in sections 3 to 5, Landholder to pay yearly where in respect of the same land, both the additional additional assessment and the additional water-cess are leviable assessment or under section 3 4 and 5, the landholder shall not be liable to pay in respect of the same land the amount in certain cases of additional assessment or the amount of additional water-cess, whichever amount is higher. Assessing •7, (1) Any officer of the Revenue Department not higher in rank than a Deputy Tahsildar and having jurisdiction, additional direction may, after following such procedure as may be assessment. prescribed, assess the additional assessment under this Act. Such assessment shall, subject to the provisions of sections 8 and 9, be final and shall remain in force so long as the land revenue for the land remains the same. (2) Any officer referred to in sub-section (1) may reassess the additional assessment payable under this Act every time the land for the land is revised. The provisions of sub-section (1) and other provisions of this Act shall, as far as may be, apply in relation to such reassessment as they apply in relation to the assessment of the additional assessment under sub-section (1). 8. (1) Any person objecting to the assessment or denying his liability to assessed to additional assessment under section 7, under this Act, may against the assessment— (i) where the assessment has been made by the Deputy Tahsildar in charge of a sub-taluk OF the Tahsildar in charge of a taluk or referred to the Revenue Divisional Officer of the Division ; These orders may be made as 25 : TN. Act Additional Assessment and Additional Water-Cess 57 (ii) where the assessment has been made by the Revenue Divisional Officer of a division, to the Collector district concerned ; (iii) where the assessment has been made by the Collector of a district, to the Board of Revenue. * (2) The appeal shall be presented within a period of sixty days from the date of the service of the order of or within such further time not exceeding [as the appellate officer or authority referred to in (1) may, in his or its discretion, allow. (3) An appeal under this section shall be heard in such manner as may be prescribed. In disposing of an appeal, the appellate officer or authority may-- (i) confirm, reduce, enhance or annul the assessment, or (ii) set aside the assessment and direct the assessment to be made

after such further inquiry as may be directed : Provided that no enhancement Of assessment shall be made under this section unless the appellant has been given a reasonable opportunity of being heard against such enhancement. (4) The appellate officer or authority may, at the time of the appeal, communicate the orders passed in the appeal to the assessee and to the officer who made the assessment, (5) Any order passed in the appeal shall, subject to the provisions of section 9, be final. 9, The Board of Revenue* may call for and examine Revision *Board of the record of any officer or authority in respect of any Revenue proceeding under section 11, or in respect of any proceeding relating to additional assessment under this Act not being, a proceeding in respect of which an appeal lies to the Board of Revenue*, to satisfy itself as to the regularity of such proceeding or the correctness, legality or propriety of any decision or order passed thereon ; and if, in any case, it appears to the Board of Revenue* that any such proceeding, decision or order should be modified, annulled, reversed or remitted for reconsideration it may pass orders accordingly : virtue of section 10 (1) of the Tamil Nadu Board of Revenue Abolition Act, 1980, (Tamil Nadu Act 36 of 1980), any reference to the Board of Revenue shall be deemed to be a reference to the State Government. . Additignal apod' hdditiöñal kVaiéh,qeSs [1993 : Act t Additional assessment recovered as land revenue, Remission additional assessment-ßu additional water-cess, (4 of or Provided that, the Burd. of •Revenue* shall' not pass any order •prejudicial to any party, unless he has : been given a reasonable opportunity of being heard, 10. (1) The additional assessment payable under this Act shall be deemed •to be public revenue. on the land in respect of which a person is liable to pay additional assessment and the • land, the...building thereon and its products shall be regarded as the security for the additional assessment, (2) The provision of the Tamil Nadu Revenue Recovery Act 1864) *** shall apply in relation to the payment and recovery of the additional assessment payable under this Act in respect of any land as they apply in relation to the recovery of the revenue due upon such land. 11. (1) Where on account of total or partial failure of crops, the land revenue or the water-cess, has been remitted in respect of any land, the additional assessment or additional water-cess, as the case may be, payable in respect of such land under this Act shall stand remitted by such amount which bears to the total additional assessment or the additional water-cess the same proportion as the amount of land revenue or water-cess remitted in respect of such land bears to the total amount of land revenue or water-cess in respect of such land. *By virtue of section 10 (1) of the Tamil Nadu Board of Revenue Abolition Act, 1980, (Tamil Nadu Act 36 of 1980) reference to the Board of Revenue shall be deemed 'to be a reference' to the State Government, 1 These words were substituted for the word " Madras " by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969, 2 The words, figure's and brackets "and of the Madras City Land Revenue Act, 1851 of 1851), as amended by the Madras City Land Revenue (Amendment) Act, 1867 (Madras Act VI of 1867)" were omitted by section 3 of the Tamil Nadu Assessment and Additional Water-cess (Amendment) Act, 1972 (Tamil Nadu Act 32 of 1972). 44 Assessment and Additional questions. and to remission, the question shall be decided by the authority and in the prescribed manner. 1 The following section was inserted by section 5 of the Tamil Nadu Additional Assessment and Additional Water-cess (Amendment) Act, 1976 (President's Act 4 of 1976) which came into force 1976:— I-A. The levy of special assessment on wet land under first or second class source of irrigation subject to the provisions of sub-section (2) and of sections and there shall be levied and collected by the Government the holder for every special assessment: (1) of every wet land at the following rates for each crop grown on such land with water drawn by direct flow or by lift or by percolation or otherwise from first class source of irrigation or second class source of irrigation is, drawn from (a) first class source of irrigation at the rate of twelve rupees per acre; and water is drawn from a second class source of irrigation, at the rate of ten rupees per acre. (2) cases where a dry season crop is grown on (the land referred to in sub-section (1); there shall be levied and collected from the landholder, for every financial year, a special assessment on such land— (a) in cases falling under clause (i) of (1) at sub-section, at the rate of eighteen rupees per acre ; (b) in cases falling under clause (ii) of (1), at the rate of fifteen rupees per acre. or more crops the same land, the special assessment under this Act shall be levied as if one crop alone was raised. 69 60 Additignal Assessment and Additional Water-Cess [1963 : TON, Act 8 In the said section 11-A, in the heading, after the second class source of irrigation ", the words and figures "GQ. r any

source from any of the projects mentioned in Schedule III or Schedule IV " were inserted by section 2 (a) of the Tamil Nadu Additional Assessment and Additional Water-cess, Special Assessment and Special Water-cess (Amendment) Act, 1977 (Tamil Nadu Act 15 of 1978), which was deemed to have come into force on the 1st July 1977 and in sub-section (1) thereof in the opening paragraph, after the words " second class source of irrigation", the words and figures 'For any source from any of the projects mentioned in Schedule III or Schedule IV " were inserted by section 2 (b) (i), ibid. Again for clauses (i) and (ii) of the said sub-section (1), the following clauses were substituted by section 2 (b) (ii), ibid 6' (i) where water is drawn from a first class source for irrigation or any source from any of the projects mentioned in Schedule III, at the rate of ten rupees per acre ; and (ii) where water is drawn from a second class source of irrigation or any source from any of the projects mentioned in Schedule IV at the rate of eight rupees per acre,". In sub-section (2) thereof, in clause (a), the words " fifteen rupees " were substituted for the words " eighteen rupees " by section 2 (c) (i), ibid, and in clause (b), the words " twelve rupees " were substituted for the words " fifteen rupees " by section- 2 (c) (ii), ibid. Again in the said sub-section (2), before the explanation; the following proviso was inserted by section 2 (d) of the Tamil Nadu Additional Assessment, Additional Water-cess, Special Assessment and Special Water- cess (Amendment) Act, 1977 (Tamil Nadu Act: 15 of 1978), which was deemed to have come into force on the 13th July 'Provided that no assessment shall be levied or collected under this section for the fasli year commencing on the 1st day of July 1976." Section 11— A as so amended was finally omitted by section 5 of the Tamil Nadu Additional Assessment, Additional Water- cess, Special Assessment and Special Water-cess (Amendment) Act, 1980 (Tamil Nadu Act 39 of 1981), which was deemed to have come into force on the 1st July 1981. T.N. Act 8} 3 Additional Assessment and Additional Water-Cess following section 11-B was inserted by section 5 of the Tamil Nadu Additional Assessment and Additional Water-cess Act, 1976 (President's Act 4 of 1976), which came into force on the 1st July 1976 Levy and collection of Special Subject to the provisions of sub-section (2) and of sections 11-C and there shall be levied and collected by the Government for fasli year a special water-cess at the following rates from person liable to pay water-cess in respect of any land any poramboke land, assessed waste land* (dry or unassessed waste land], namely— (i) where water is drawn from a first class source ("for irrigation at The rate of rupees per acre for each crop grown on such land; and (ii) where water is drawn from a second class source of irrigation, at the rate of ten rupees per acre for each crop grown on such land. (2) In cases where a usufruct crop is grown on the land referred to in sub-section (1), there shall be levied and collected for every fasli year, from every person liable to pay water-cess in respect of such land a special water-cess on such land— (a) in cases falling under clause (i) of that sub-section, the rate of eighteen rupees per acre; (b) in cases falling under clause (ii) of that sub-section, at the rate of fifteen rupees per acre, the purpose of this section "water drawn", means drawn by direct flow or by lift or by percolation* or otherwise. contd. 62 additions. Assessment and Additional Water-Cess [1963 : The Explanation two or more crops are raised; mixed on the same land, the special water-cess under this section shall be levied as if one crop alone was raised of), the entire land". In section 11-B, in sub-section (1), for clauses following clause IUSCS were substituted by section 3 (a) of the Tamil Nadu Additional Assessment, Additional Water-cess, Special and Special Water-cess (Amendment) Act, 1977 (Tamil Nadu Act 15 of 1978), which was deemed to have come into force on the 1st July 1977 '(i) where water is drawn from a first class source of irrigation or any source from any of the projects mentioned in Schedule III, at the rate of ten rupees per acre for each crop grown on such land; and (ii) where water is drawn from a second class source of irrigation or any source from any of the projects mentioned in Schedule IV, at the rate of eight rupees per acre for each crop grown on such land". In sub-section (2) thereof, in clause (a), the words " fifteen rupees" were substituted for the words " eighteen rupees" and in the words " twelve rupees" were substituted for the words " fifteen rupees" by (b), ibid. . Again in the said sub-section (2), before the following proviso; was inserted by section 3 (c) of the Tamil Nadu Water-cess, Special Assessment and Special Water-cess (Amendment) Act, 1977 (Tamil Nadu Act 15 of 1978), which was deemed to have come into force on the 1st July 1976 : "Provided that no special water-cess shall be levied or collected under this section for the fasli year commencing on the 1st day of July 1976 as so amended was finally omitted by section 5 of the Tamil Nadu Additional Assessment, Additional Water- cess, Special Assessment and Special Water-cess (Amendment) Act, 1980 (Tamil Nadu Act 39 of 1981), which was deemed to have come into force on the 1st July 1981, *Act 8} ii Additional Assessment and Additional Water-Cess following sections 11-C to 11-E, which were inserted by section 5 of

the Tamil Nadu Additional Assessment and Additional Water-Cess (Amendment) Act, 1976 (President's Act 4 of 1976), came into force on the 1st July 1976, were omitted by section 11 of the Tamil Nadu Additional Assessment and Additional Water-Cess (Amendment) Act, 1977 (Tamil Nadu Act 39 of 1977), which was deemed to have come into force on the 1st July 1976:— "11 -C, • Landholder to pay. • only special assessment in certain cases. • Subject to the provisions of section 11-A, where in respect of the same land both the special assessment and the special water-cess are leviable under sections 11-A and 11-B, the landholder concerned shall be liable to pay in respect of that land only the amount of special assessment. The special assessment and special water-cess to be in addition to land revenue, • water-cess, additional assessment and additional levy of special assessment and special water-cess under sections 11-A and 11-B in respect of any land shall be in addition to the levy of land revenue, water-cess, additional assessment and additional water-cess in respect of such land, 11-E. Certain provisions of the Act as to levy, additional assessment and additional water-cess to apply to levy; [the provisions of section 11-B shall apply in relation to the special assessment and special water-cess levied under sections 11-B as they apply in relation to additional assessment and additional water-cess levied under sections 3 to 5." Additional Assessment (In the Additional Water-Cess [1963 ; T.N., Act 8 Example. 12, Notwithstanding anything contained in this Act, no additional assessment or additional water-cess shall be payable under this Act in respect of any land irrigated by any source from any of the projects mentioned in Schedule I, 11-F, which was inserted by section 4 of the Tamil Nadu Additional Assessment, Additional Water-Cess, Special Assessment and Special Water-Cess (Amendment) Act, 1977 (Tamil Nadu Act 15 of 1977), which was deemed to have come into force on the 1st July 1977, was omitted by section 6 of the Tamil Nadu Additional Assessment, Additional Water-Cess, Special Assessment and Special Water-Cess (Amendment) Act, 1980 (Tamil Nadu Act 39 of 1980), which was deemed to have come into force on the 1st July 1977 11-F. Power to amend Schedule I or Schedule II The Government may, by notification, add any project to, or omit any project from, Schedule I or Schedule II, and on the publication of such notification, such project shall be deemed to be included in, or as the case may be, omitted from, Schedule I or Schedule II, as the case may be, (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 Legislature, as soon as may be, but in any case during the next session of the Legislature following the date of the issue of the notification, a Bill on behalf of the Government, to give effect to the addition to, or omission from, Schedule I or Schedule II, as the case may be, specified in the notification, and the notification shall cease to have effect when such Bill becomes law whether with or without modifications, but without prejudice to the validity of anything previously done thereunder: Provided that if the notification under sub-section (1) is issued when the Legislature is in session, such a Bill shall be introduced in the Legislature 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 Legislature, the notification shall cease to have effect on the expiration of the said period of six months" : T.N. Act 8 Additional Assessment and Additional Water-Cess 65 13. (1) The Government may, by notification, add Power to amend any project to, or omit any project from, Schedule I ; Schedule I, and on the publication of such notification, such project shall be deemed to be included in or as the case may be, omitted from Schedule I, (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 Legislature, as soon as may be, but in any case during the next session of the Legislature following the date of the issue of the notification, a Bill on behalf of the Government, to give effect to the addition to, or omission from, Schedule I in the notification, and the notification shall cease to have effect when such Bill becomes law, whether with or without modifications, but without prejudice to the validity of anything previously done thereunder : Provided that if the notification under sub-section (1) is issued when the Legislature is in session, such a Bill shall be introduced in the Legislature 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 Legislature, the notification shall cease to have effect on the expiration of the said period of six months. 14. (1) The Government may make rules to carry out the purposes of this Act, (2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for— (a) all matters expressly required or allowed by this Act to be prescribed ; (b) the unit for the purposes of assessment under (c) the production of documents ; (d) the holding of inquiries and the enforcement of the

attendance of person at such inquiries and their examination on oath or affirmation. c-1..1254—5 66 dl
 dditit;al Assessment and Additional Water,Cess Act 16. (1) rules made under section 14 shall be pub-
 Publication of rules and published in the Fort St. George Gazette* and, unless they are expressed to
 come into force on a particular day* of rules before the Legis- shall come into force on the day on which
 they are so lature. pu blished. (2) Ev:ry rule made under section 14 shall, as soon as possible after it is
 made, be placed on the table of both Houses of the Legislature,, and if, before the expiry of the session in
 which it is so placed or the session, both Houses agree in making any modifica-] or bātō Houses tion in
 any such rule * * should not be made, agree that the r. u * l, shall thereafter have effect* 41 * the rule only
 in such modified form or be of no effect, as the case may be, so however, that any such modification or
 annulment shall be without prejudice to the of anything previously done under that rule * -f he iollowing
 section 15 was omitted by section 4 of the Yamil . Nc,du A.dditional Assessment and Addition:'.l•
 tW,...te'r-cess ct, 1972 (Tamil Nadu Act 32 of 1972):— " 15. Power to remove difficulties.—If any
 difficulty arises in giving effect to the provisions of this Act, the Government may, as occasion may
 require, by order, do anything which appears them necessary for the purpose of removing the difficulty." "
 and •orders " were omitted by section 5(iY of 2 The words the Tamil Nadu Additional Assessment and
 Additional Water-cess (Amendment) Act, 1972 (Tamil Nadu Act 32 of 1972),. 8 The 'A ords and figures "
 and every order made under section 15 " were omitted by section 5(ii) of the Tamil Nadu Additional
 Assessment and Additional Water-cess (Amendment) Act, 1972 (Tamil Nadu Act 32 of 1972, 4The words
 " or order " were omitted by' section 5(ii) of the Tamil Nadu Additional Assessment and Additional Water-
 cess (Amendment) Act, 1972 (Tamil Nadu Act 32 of 1972). * Now the Tamil Nadu Government
 Gizetté...• Act Additional Assessment and Additional Water-Cess Notwithstanding anything contained in
 this in any other law •for the time being in force], assessment 3[or additional water-cess] under this Act
 shall not be deemed to be land for the purpose of,— standard acre under the 4[Tamil Nadu:t] eht•.ral
 Income-tax Act, 1955 (41 Tamil Nadu] Act Gi) assessment of local cess and local surcharge the '[Tamil
 Nadu] Panchayats Act, 1958 (41 Tamil) Act XXXV of 1958) ; or Gii) calculating standard acre or the
 compensation bk under the 41 Tamil Nadu] Land Reforms (Fixation 'Oiling on Land) Act, 1961 (41 Tamil
 Nadu] Act 58 of (i") calculating standard acre under the 41 Tamil Nadu] Hic Trusts (Regulation of
 Administration of Agricul- Lands) Act, 1961 (4[Tamil Nadu] Act 57 of (v) calculating court\$ees under the
 41 Tamil Nadu] -fees and Suits Valuation Act, 1955 (4[Tamil Nadu] XIV of 1955) ; or 17 was renumbered
 as sub-section (1) of that section •these words were, and were deemed always to have been, inserted 6 (i)
 of the Tamil Nadu Additional Assessment tap(l. Addie I Water-cess (Amendment) Act, 1972 (Tamil Nadu
 Act : 2 of 67 Ad ditio nai assessment 2[or addl- tional water- cess] nc+ 'o be +nken into for account certain
 pure Poses. *These words sut).ilitütei., u Additional Assessm(n . Tami! Ér.-cess, ent and Special Walcr-
 cess Act, 1980 (Tamil Act 39 of 1981), which was deemed to have come inl() korce on July 1976, for the
 words "additional water-cess, special assess- or special water-cess" which in turn were earlier substi-
 luted for " or additional water-cess " by section 6(i) of the Nadu Additional Assessment and Additional Water-
 cess Act, 1976 (President's Act 4 of 1976), which came theist July 1976;; y Thæ words were substituted by
 section 7(ii) of the Tamil bE,,Additional . Assessment, Additional Water-cess, Special t and Special Water-
 cess (Amendment) Act, 1980 Nadu 39 of 1981), which was to have•come in to n,tbe 1st July 1976, for the
 words "additional water-cess, special t or special water-cess " which in turn Wereeã•rlier substi-
 for the words " or additional water-cess " b 'by section 6 (ii) *Tamil, Nadu Additional Assessment and Additional
 Watere Act, 1976 (Presi4ent's Act •4 of 1976), which imo force on the 1st July 1976. words were
 substiltvted for the word " Madras " by Tamil Nadu Adaptation of Laws Order, 1969, as amended by amil
 Nadu Adaptation of Laws (Second Amendment) Order , C-1-125-7—4 5A 68 [1963 ; T, AddiLonal
 Assessment and Additional Water-Cess (vi' calculating stamp duty chargeable under Indian stamp Act,,
 1899 (Central Act 11 of 1899). Notwithstanding anything contained in Act or in any other law for the time
 being in force,t assu s.ment 2101 additional water•cessl payä v. nder this Act shall not be taken into
 account for purpose of determining the compensation or ta allowance' as the case may be, under— (a) the
 Tamil Nadu Estates (Abolition and' Co version into Ryotwari) Act, 1948 (Tamil Nadu Act of 1948) ; or (b)
 the Tamil Nadu Inam Estates (Abolition a Crom er •ion into Ryotwari) 1963 (Tamil Nadu 26 of 1963) ; or
 (L) the Tamil Nadu Lease-holds (Abolition a Conversion into Ryotwari) Act, 1963 (Tamil Nadu 27 of
 1963); or (d) the Tanil Nadu Minor Inams (Abolition a Conversion into Ryctwari) Act, 1963 (Tamil Nadu
 30 of 1963) ; or (e) the Kanyakumari Sreepandaravaka La (Abclition and Conversion into Ryotwari) Act, I

(Tamil Nadu Act 31 of 1964) ; or (f) the Gudalur Janmam Estates (Abolition Conversion into Ryotwari) Act, 1969 (Tamil Nadu Act 1 of 1969). This sub-section was, and was deemed always to have added by section 6 (ii) of the Tamil Nadu Additional Assessment and Additional Water-cess (Amendment) Act, 1972 (Tamil Nadu Act of 1972). These words were substituted by section 7 (iii) of the Tamil Nadu Additional Assessment, Additional Water-cess, Special Assessment and Special Water-cess (Amendment) Act, 1980 (Tamil Nadu Act 39 of 1981), which was deemed to have come into force on the 1st July 1996 for the words " additional 'S assessment or special water-cess " which in turn were earlier substituted for the words " or additional water-cess " by section 6(iii) of the Tamil Nadu Additional Assessment and Additional Water (Amendment) Act, 1976 (President's Act 4 of 1976), which came into force on the 1st July 1976. 3 This word was inserted by section 6 (iii) (b) of the Tamil Nadu Additional Assessment and Additional Water-cess (Amendment) Act, 1976 (President's Act 4 of 1976), which came into force on the 1st July 1976. TN. Act Additional Assessment and Additional Water-cess 69 Kanyakumari Sreepadam Lands (Abolition Conversion into Ryotwari) Act, 1972 (Tamil Nadu Act Notwithstanding anything contained in sub-section (1) of the Andhra Land Revenue (Amendment) Act, 1956 (Andhra Act XXII of 1956), is repealed with effect from the 1st day of July 1961 : Provided that such repeal shall not affect— (a) the provisions of such Act or anything or duly suffered thereunder; or (b) any right, privilege, obligation or liability acquired or incurred under such Act ; Or (c) any penalty, forfeiture or punishment incurred in respect of any offence committed against such Act ; or (d) any investigation, legal or remedy in or of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid ; and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, if this Act is repealed or punishment may be not been passed : Provided further that any amount collected from person under the Andhra Land Revenue (Amendment) Act, 1956 (Andhra Act XXII of 1956), or the fasli year commencing on the 1st day of July 1961 on the 1st day of July 1962 shall be adjusted towards the additional assessment or the additional water-cess due from such person under this Act. 19. In case otherwise provided in this Act, the provisions of this Act shall have effect notwithstanding anything to the contrary contained therein or in any other law for the time being in force, or any custom, usage or contract or decree or order of a Court or other authority. This item was inserted by section 6 (iii) (c) of the Tamil Nadu Additional Assessment and Additional Water-cess (Amendment) Act, 1976 (President's Act 4 of 1976), which was deemed to have come into force on the 1st July 1976. [The amendments made by this section have been incorporated in the principal Act, namely, the Tamil Nadu Irrigation Cess Act, 1865 (Tamil Nadu Act VI of 1865), in the original sub-section (2), after the words : 'provisions of this Act', the words, figures and letters '11-E' thereof were inserted by section 11 of the Tamil Nadu Additional Assessment and Additional Water-cess (Amendment) Act, 1976 (President's Act 4 of 1976), which came into force on 1st July 1976; and in the expression as so inserted for the words and letter '11-E', the figures and letter "11-E" were substituted by section 5 of the Tamil Nadu Additional Assessment, Additional Water-cess, Special Assessment and special Water-cess (Amendment) Act, 1977 (Tamil Nadu Act 15 of 1978), which was to have come into force on the 1st July 1977. The provisions of this Act shall apply to the Kanyakumari district and the Shencottah taluk of the Tirunelveli district with effect from and from 1st July 1974—Vide G.O. No. 7, Revenue, dated 21st June 1974. The following section 20-A was inserted by section 9 of the Tamil Nadu Additional Assessment and Additional Water-cess (Amendment) Act, 1976 (President's Act 4 of 1976), which came into force on the 1st July 1976:— " 20-A. Provisions of sections 11-A to 11-E, to apply to Kanyakumari district, etc,— The provisions of sections 11-A to 11-E shall apply to the taluk of the Shencottah Kanyakumari district and the Tirunelveli district and to the lease-hold villages specified in Schedule II. In the said section, the figures and letter "11-E" were substituted for the figures and letter "11-E" by section 6 of the Tamil Nadu Additional Assessment, Additional Water-cess, Special Assessment and Special Water-cess (Amendment) Act, 1977 (Tamil Nadu Act 15 of 1978), which was deemed to have come into force on the 1st July 1977. Section 20-A as so amended was finally omitted by section 9 of the Tamil Nadu Additional Assessment, Additional Water-cess, Special Assessment and Special Water-cess (Amendment) Act, 1980 (Tamil Nadu Act 39 of 1981), which was deemed to have come into force on the 1st July 1976. 72 Additional Assessment and Additional Water-Cess T, N. Act & 1. 3. 4, 5' 6

8. SCHEDULE I.(See section 12) Amnaavathi Reservoir Project. Krishnagiri Reservoir Project. Lower Bhavani Project, Mettur Canal Project. New Kattalai High level Canal Scheme. Parambikulam•Aliyar Project

7. Fullambadi Canal Scheme, Sathanur Project, 9.Vaigai Reservoir Project, ILIO, Thoiudur (Wellington) Reservoir Project

11. Gomukhinadhi Reservoir Project 1.1 These items were substituted by section 2 of the Tamil Nadu Additional Assessment and Additional Water-cess (Amendment) Act, 1970 (Tamil Nadu Act 25 of 1970), which was deemed to have come into force on the 22nd April 1970 for the following item which was added by section 2 of the Tamil Nadu Additional Assessment and Additional Water-cess (Amendment) Act, 1966 (Tamil Nadu Act 13 of 1966), which was deemed to have come into force on the 27th April 1966:— " IO. Vidur Reservoir Project", and the following SCHEDULE 11. 1[See section 20 :2 4 8 9 Do 12 District. (2) Chingleput Do. Do. Madrag Salem Do. Do. Taluk, (3) Saidapet Donneri Do. Do. Harur Do Revenue "and the name of village. lease hold. (4) 13. Grant Lyon 55. Muthapudupet 146. Karadiptihur 147. Kannankottai 150. Thervay 151. Kandigai 180. Pappan- uppa Alamelu- rangapuram alias. , 1.21, 317. 318 321. 322 Ikkattuthangal Hünisanahalli Sillarahalli Regadahalli Moit.znkurichi (5) Whole village& Do. Do. Do. Do. Do. 1 These words, figures and brackets were substituted by section 10 of the Tamil Nadu Additional Assessment and Additional Water-cess, Special Assessment and Special Water-cess (Amendment) Act, 1980 (Tamil Nadu Act 39 of 1981), which was deemed to have come into force on the 1st July 1976, for the words, figures, brackets and letter " See sections 20 (1) and 20-A " which in turn were earlier substituted for the words, figures and brackets " See section 20(1)" by section 10 of the Tamil Nadu Additional Assessment and Water- cess (Amendment) Act, 1976 (Tamil Nadu Act 4 of 1976), which came into force on the 1st July 1976. 74 Additional Assessment and Additional Water-Cess [SCHEDULE 111 SCHEDULE IV [1963 ; T. N. Act. 8 1 The following Schedules, which were added by section 7 of the Tamil Nadu Additional Assessment, Additional Water-cess Special Assessment and Special Water-cess (Amendment) Act, 1977 (Tamil Nadu Act 15 of 1978), which was deemed to have come into force on the 1st July 1977, were omitted by section 10 (2) Of the Tamil Nadu Additional Assessment, Additional Water-cess, Assessment and Special Water-cess (Amendment) 1960 (Tamil Nadu Act 39 of 1981), which was deemed to have come into force on the 1st July 1977:— 1. 2. 3. 4. 5. 6. 7. 9. IO. 11. 12. 13. 14. 15. 16. 17. 1. 4. 5 6. 7. 8. 9. 10. 11. 12. 13. " SCHEDULE 111. (See sections 11-A, 11-B and 11-F.) Sathanur Reservoir Project. Canal (Scheme) Project. Krishnagiri Reservoir Project. Chinnar Reservoir Project. Lower: Boavani Project, Parambikulam-Aliyar Project. Uppa" Reservoir. Amara vat hy Reservoir Project. Valtamalaikarai Reservoir Project. Manjalar Project. Vaigai Reservoir Project in Madurai district. Marudhanadhi Project, Ramanadhi Reservoir Project. Reservoir Project. Karuppanadhi Reservoir Project. Neyyar Irrigation Project. Chittar.Pattanamkal Project. SCHEDULE IV (See sections 11-A, 11-B and 11-F) Varattupailam Reservoir Project. Gunderipallam Reservoir Project. Kodaganar Reservoir Project. Ponnaniar Reservoir Project. Polar-Porandalar Reservoir Project. Varadhamanadhi Reservoir Project. Parappalar Reservoir project. Pilavukkal Reservoir Project. Vaigai Reservoir and Modernisation Project in Tirupur district. Gomukhinadhi Reservoir Project. Manimuktha Nadhi Reservoir Project. TOZHudur (Wellington Reservoir) Project. Vidui VOii PatuJVCi. Ramanath•a • TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 9th November 20(2) and is hereby published for general information:— ACT No. 40 OF 2002. An Act further to amend the Tamil Nadu Additional Assessment and Additional Water-Cess Act, 1963. BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-third Year of the Republic of India as follows:— 253 1. (1) This Act may be called the Tamil Nadu Additional Assessment and Additional Water- Short title and Cess (Amendment) Act, 2002. commencement. (2) It shall come into force on such date as the State Government may, by notification, appoint

2. In the Tamil Nadu Additional Assessment and Additional Water-Cess Act, 1963 Amendment of Nadu section 2.(hereinafter referred to as the principal Act), in section 2,— (1) after clause (2), the following clause shall be inserted, namely:— "(2-A) "dry crop" means a crop which is not a wet crop: Provided that 'Mundla' paddy shall be regarded as a dry crop;" (2) after clause (IO), the following clause shall be inserted, namely:— "(IO-A) "wet crop" includes paddy, sugarcane, betel, plantain, turmeric, elephant yam, areca, limes, oranges, pomegranates and any other crop which is systematically irrigated; "

3. In section 5 of the principal Act, in sub-section (1) for clause (i) the following clause shall be substituted, namely:—"(i) Land under first or second class source of irrigation— Amendment of section 5. (a) Wet Crop (b) Dry Crop Rupees seventy per acre (Rupees one hundred and seventy five per hectare) Rupee sixty per acre (Rupees one hundred and fifty per hectare);"; (2) the provisos shall be omitted. (By order of the Governor) A. KRISHNANKUTTY NAIR, Secretary to Government, Law Department. PRINTED AND BY THE DIRECTOR OF PRINTING, CHENNAI. OFFICIAL GAZETTE EXTRAORDINARY. The following Act of the Tamil Legislative Assembly received the assent of the Governor on the 14th November 2003 and is hereby published for general information:— ACT No. 39 OF 2003. An Act further to amend the Tamil Nadu Additional Assessment and Additional Water-Cess Act, 1963. BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-fourth Year of the Republic of India as follows:— 1. (1) This Act may be called the Tamil Nadu Additional Assessment and Additional Water-Cess (Amendment) Act, 2003. (2) It shall be deemed to have come into force on the 1st day of July 2003

2. In Schedule-I to the Tamil Nadu Additional Assessment and Additional Water.Cess Act, 1963, the projects mentioned in items I to 11 shall be omitted. (By order of the Governor) Short title and Commence- ment. Amendment of Schedule-I. Nadu 8 of DTP- A. KRISHNANKÜTTY NAIR, Secretary to overnment, Law Dep rtment. -IV-2 Ex. (320)--3 •

