

Rules Under the Tamil Nadu Additional Assessment and Additional Water Cess Act, 1963

TAMILNADU

India

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Act 1 of 1964

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Rules Under the Tamil Nadu Additional Assessment and Additional Water Cess Act, 1963Published vide Notification No. G.O. Ms. 3613, Revenue, dated the 30th December 1963 - S.R.O. No. A-1 of 1964In exercise of the power conferred by section 14 of the [Tamil Nadu] [Substituted for 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Additional Assessment and Additional Water Cess Act, 1963 (Madms Act 8 of 1963), the Governor of [Tamil Nadu] [Substituted for 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] hereby makes the following rides:-

1. Short title.

- (i) These rules may be called the [Tamil Nadu] [Substituted for 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Additional Assessment and Additional Water Cess Rules, 1963.(ii)They shall be deemed to have come into force on the 1st day of July 1962.

2. Definitions.

- In these rules, unless the context otherwise requires,-(i)"Act" means the [Tamil Nadu] [Substituted for 'Madras' by the Tamil Nadu Adaptation of laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Additional Assessment and Additional Water Cess Act, 1963 [Tamil Nadu] [Substituted for 'Madras' by the Tamil Nadu Adaptation of laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Act 8 of 1963;(ii)"assessing authority" means the authority or officer competent to levy additional water cess or to assess additional assessment under the Act;(iii)"form" means a form

appended to these rules;(iv)"section" means a section of the Act.

3. Fixation of additional assessment.

(1)The assessing authority shall provisionally fix the additional assessment with reference to sections 3 and 4 of the Act and issue a notice to the assessee in Form I.(2)The notice shall be served-(i)by giving or tendering the same to the person to whom it is addressed; or(ii)if such person is not found, by leaving the notice at his last known place of abode or business or by giving or tendering the same to some adult member of his family; or(iii)by sending the notice to such person by registered post with acknowledgment due; or(vi)if none of the modes aforesaid is practicable, by affixing the same in some conspicuous part of such place of abode or business.(3)Objections to the proposed levy, if any, shall be made in writing by the assessee to the assessing authority and shall be presented either in person or by agent within the time specified in the notice.(4)After considering the assessee's objections, if any, the assessing ; authority shall pass an order assessing the additional assessment payable subject to such modifications as may be found necessary after the land revenue payable for the fasli is finally settled. He shall communicate a copy I of the order in Form II to the assessee.

4. Unit for assessment.

- The unit for land for purposes of the assessment under the Act shall be I a survey number or sub-division for which a separate assessment is noted I in the settlement register.

5. Procedure to be followed by the assessing, appellate and revisional authorities.

(1)The proceeding of the assessing authority or the appellate or the revisional authority shall be summary and shall be governed, as far as practicable, by the provisions of the Code of Civil Procedure, 1908 (Central Act V of 1908) with regard to -(a)the issue and service of summons;(b)the examination of parties and witnesses;(c)the production of documents.(2)The assessing authority or the appellate or the revisional authority, as the case may be, shall have powers to summon witnesses and call for the production of documents. A summons requiring the attendance of any person or a summons for the production of any documents shall be in Form III(3)The assessing authority or the appellate or the revisional authority, as the case may be, by summons, require any person whose evidence it considers necessary for the purpose of an enquiry under the Act or these rules to appear before it and give evidence. The assessing authority or the appellate or the revisional authority may examine such person on oath or affirmation.

6. Appeal.

(1)(i)Every appeal against the order of an assessing authority under the Act shall be in Form IV and shall be verified in the manner specified therein.(ii)Every appeal shall be presented in person or by an authorised agent or his pleader or sent by registered post to the appellate authority having

jurisdiction who shall endorse the date of receipt.(iii)when an appeal is presented after sixty days, but before the expiry of ninety days from the date of the service of the order of assessment, it shall be accompanied by a petition supported by an affidavit setting forth the reasons for the delay.(2)If the appellate authority finds any defect or defects in the appeal petition, it shall call upon the appellant, by a notice, to rectify the defect or defects within a reasonable period. If the defect or defects are not rectified within the period allowed, the appellate authority may dismiss the appeal.(3)(i)If the appeal is admitted, a date shall be fixed for hearing the appellant. The appellate authority shall issue a notice to the appellant informing him of the date on which and the time and place at which the appeal shall be heard. Such notice shall also state that if the appellant does not appear on the day so fixed or on any other day to which the hearing may be adjourned, the appeal will be liable to be dismissed for default or disposed of on merits ex-parte.(ii)On the date fixed for hearing or on any other date to which the hearing may be adjourned, the appellant shall, ordinarily, be heard in support of his appeal.(iii)If the appellate authority is of opinion that any witness should be examined in connection with an appeal, it may, instead of examining him, issue a direction to the assessing authority having jurisdiction to examine the witness or witnesses in the presence of the appellant, who shall have a right to cross examine him or them.(iv)The appellate authority may, at any stage and on such terms it thinks fit, adjourn the hearing of any appeal. An application for adjournment shall, ordinarily, be presented in person. If, however, such an application is sent by post, the party shall make his own arrangements for obtaining intimation of the date of adjournment at his own cost.(v)Every order of the appellate authority shall be in writing, and it shall be communicated to the appellant and the assessing I authority concerned.(vi)Where, in an appeal, the additional assessment as determined by the assessing authority is found to be less than the correct amount payable by the assessee, the appellate authority shall, before passing orders, determine the correct amount of additional assessment payable by the assessee and issue a notice to him to show-cause against the proposed enhancement and make such enquiries as it may consider necessary.(4)Every order passed by the appellate authority shall be given effect to by the assessing authority without delay. On receipt of a copy of the order, the assessing authority shall refund any excess amount of additional assessment which is found to be due as if it were an additional assessment levied by him, without interest and within two months from the date of communication of the order.

7. Authority to decide remissions.

- The question referred to in sub-section (2) of section 11 of the Act shall be decided by the Deputy Tahsildar in-charge of a sub-taluk or the Tahsildar in-charge of a taluk or range, as the case may be, on the basis of the records relating to the grant of remission of land revenue or water cess in respect of that land and after such enquiry as he may deem fit in this regardForm I[See Rule 3(i)]Notice of Provisional Additional Assessment Under Section 3 and/ or 4 of the [Tamil Nadu] [Substituted for 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Additional Assessment and Additional Water Cess Act, 1963To..... (Land holder)Take notice that you have been provisionally assessed under the [Tamil Nadu] [Substituted for 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Additional Assessment and Additional Water Cess Act, 1963 ([Tamil

Nadu] [Substituted for 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Act 8 of 1963) to an additional assessment of Rs.....(in figures and words) only from 1st July 1962 for each fasli. Objections, if any, should be submitted within.....days from the date of service of this notice failing which the provisional assessment will be confirmed subject to such modifications as may be found necessary after the land revenue payable for the fasli is finally settled. The basis for arriving at the amount is as follows:

Name of the district, taluk and village	Survey number	Local name of the field, if any	Classification of double crop wet and compounded wet	Single crop wet	Class of source of irrigation of the land	Extent
(1)	(2)	(3)	(4)		(5)	(6)

Land revenue assessment	Percentage of increase of	Additional assessment fixed as a percentage subject to the maximum prescribed in the Act	Number of Patta	Name of the patadar
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Place :

Date : Assessing Authority.

Form II[See Rule 3(4)]Order of Final Additional Assessment under section 3 and/ or 4 of the [Tamil Nadu] [Substituted for 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Additional Assessment and Additional Water Cess Act, 1963. To..... (Land holder) Take notice that you have been finally assessed under the [Tamil Nadu] [Substituted for 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Additional Assessment and Additional Water Cess Act, 1963 ([Tamil Nadu] [Substituted for 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Act 8 of 1963) to an additional assessment of Rs.(in figures and words) only from 1st July 1962 for each fasli, subject to any revision which may be found necessary after the land revenue payable for the fasli is family settled and that you have to pay the same along with land revenue kist. The basis for arriving at the amount is as follows:-

Name of the district, taluk and village	Survey number	Local name of the field, if any	Classification of double crop wet and compounded wet	Single crop wet	Class of source of irrigation of the land	Extent
(1)	(2)	(3)	(4)		(5)	(6)

Land revenue assessment	Percentage of increase of	Additional assessment fixed as a percentage subject to the maximum prescribed in the Act	Number of Patta	Name of the patadar
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Place :

Date : Assessing Authority.

Form III[See Rule 5 (2)]Form of Summons under the [Tamil Nadu] [Substituted for 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Additional Assessment and Additional Water Cess Act, 1963Summons to appear in person and or to produce documents.To.....Whereas, your attendance is necessary to give evidence.And Whereas, the following documents.....(here describe the documents in sufficient detail) are required for the purposes of an enquiry-under the [Tamil Nadu] [Substituted for 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Additional Assessment and Additional Water Cess Act, 1963 [Tamil Nadu] [Substituted for 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Act 8 of 1963).....(here enter briefly the subject of the enquiry) now pending before me, you are hereby summoned on the day..... of .. 19.... atO'clock at (place).....and not to depart thence until permitted by me and -Given under my hand Seal this day of 19SignatureDesignation of authority.

Form IV[See Rule 6]Form of Appeal to the Appellate Authority under the [Tamil Nadu] [Substituted for 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Additional Assessment and Additional Water Cess Act, 1963ToThe Revenue Divisional Officer,.....DivisionThe Collector of district.....[The Board of Revenue, [Chennai] [By virtue of section 10(1) of the Tamil Nadu Act 36 of 1980, any reference to the Board of Revenue shall be deemed to be a reference to the State Government.]The day of19

1. Name (s) of appellants (s)
2. Assessing authority passing the assessment order
3. District in which assessment was made to appearIn person before me to produce or cause be produced the saiddocuments before me
4. Assessment year fasli (19.... to 19.....)
5. Date of communication of the order of the assessing authoritynow appealed against.
6. Address to which the appellant or his authorizedagent as the case may be undertakes to receive the notice.
 - (a) Amount of additional assessment determinedby the assessing authority passing the order of additionalassessment disputed.
 - (b) Amount of additional assessment disputed.

7. Relief claimed on appeal

(Signed)Appellant(s).(Signed)Authorized representative, if any.VerificationI/ We, The appellant (s) hereby declare that what is stated above is true to the best of my/ our knowledge and belief.Verified to-day the.....day of.....19.....(Signed)Appellant (s)(Signed)Authorized representative, if any.

Note. - (1) The appeal petition should be affixed with a Court-fee label of the value of Rs. 2 in the case of appeals to the Board of Revenue and Rs. 1 in other cases.(2)It should be accompanied by the order appealed against in original or by a certified copy thereof.(3)Proof of payment of Additional Assessment admitted by the appellant(s) to be due shall be furnished along with the appeal petition.