

The Tamil Nadu Additional Assessment and Additional Water-Cess Act, 1963

TAMILNADU

India

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Act 8 of 1963

- Published on 4 May 1963
- Commenced on 4 May 1963
- [This is the version of this document from 4 May 1963.]
- [Note: The original publication document is not available and this content could not be verified.]

The Tamil Nadu Additional Assessment and Additional Water-Cess Act, 1963 Tamil Nadu Act 8 of 1963 Statement of Objects and Reasons - Tamil Nadu Additional Assessment and Additional Water-Cess Act, 1963 (Tamil Nadu Act 8 of 1963). - The existing rates of land revenue assessment which were settled years ago are already outmoded and bear little relation to the productivity of the land and the price which the landowners are getting for their produce. The value of the land has also increased and the land revenue assessment now payable is very low when compared with the market value of the land and the returns which accrue to the land owners therefrom. It has, therefore, been decided to increase the existing rates of wet assessment by 60 per cent for wet lands under first and second class sources of irrigation and by 40 per cent for the decided to increase the water-cess levied under the Madras Irrigation Cess Act, 1865 (Madras Act VII of 1865) by 100 per cent, for lands under first and second class sources of irrigation and by 50 per cent for lands under other sources or irrigation.² In recent years under the Five-Years Plans, a few irrigation projects have been implemented. The charges for supply of water for the lands included in the ayacuts of these irrigation projects have been fixed only comparatively recently and are generally higher than those in force in respect of old projects. It is also desirable in the public interest to allow irrigation potential under the new projects to be fully developed before any enhancement of the existing level of water rates under these projects is considered. Again, the Madras Irrigation (Levy of Betterment Contribution) Act, 1955 (Madras Act III of 1955), provides for the levy of a betterment contribution from the landholder of any land which, in the opinion of the Government, is benefited by the construction, expansion or alternation by the Government of any irrigation or drainage work. The betterment contribution is leviable only in respect of such works undertaken on or after the 1st January 1947. Hence, the lands benefited by the new irrigation projects are also subject to the levy under that Act. For these reasons the Government have decided to exclude from the scope of the Bill the projects specified in Schedule I to the Bill.³ The Bill seeks to give effect to the above proposals. Published in Part IV-Section 3 of the Port. St. George Gazette, dated the 23rd January

1963.4. The provisions of the Bill are explained in the Notes on Clauses.Statement of Objects and Reasons - Tamil Nadu Additional Assessment and Additional Water-Cess (Amendment) Act, 2002 (Tamil Nadu Act 40 of 2002). - At present, additional water-cess is levied on the land under first or second class source of irrigation on the basis of water-cess. The Government have now decided to revise the additional water-cess on lands under first or second class source of irrigation on the basis of crops per acre (per hectare) for meeting the operation and maintenance cost of distribution and accordingly decided to amend the Tamil Nadu Additional Assessment and Additional Water-Cess Act, 1963 (Tamil Nadu Act 8 of 1963).2. This Bill seeks to give effect to the above decision.Published in Part IV-Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 31st October 2002.Statement of Objects and Reasons - Tamil Nadu Additional Assessment and Additional Water-Cess (Amendment) Act, 2002 (Tamil Nadu Act 39 of 2003). - No additional assessment or additional water-cess shall be payable under the Tamil Nadu Additional Assessment and Additional Water-Cess Act, 1963 (Tamil Nadu Act 8 of 1963) in respect of any land irrigated by any source from any of the projects mentioned in Schedule I to the said Act. The Government have decided to levy additional water-cess in respect of lands irrigated from any of the projects mentioned in the said Schedule I. Accordingly, a notification under sub-section (1) of section 13, omitting the projects mentioned in the said Schedule 1, has been issued by the Government. As per sub-section (2) of the said section 13, a Bill has to be introduced and passed in the Legislative Assembly to give effect to the omissions made in the said Schedule I by the notification.2. The Bill seeks to give effect to the above decision.Published in part IV-section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 31st October 2002.Received the assent of the President on the 4th May 1963 and first published in the Fort St. George Gazette Extraordinary, on the 9th May 1963.An Act to provide for the levy of [additional assessment and additional water-cess] [Substituted by sections 2 and 3 of the Tamil Nadu Act 39 of 1981, which was deemed to have come into force on the 1st July 1976 for 'additional assessment, additional water-cess, special assessment and special water-cess' which in turn were earlier Substituted for 'additional assessment and additional water-cess' by sections 2 and 3 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.] on certain lands in the [State of Tamil Nadu] [Substituted far the expression 'State of Madras' by the Tamil Nadu Adaptation of laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws Second Amendment) Order, 1969.].Be it enacted by the Legislature of the [State 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.] in the Fourteenth Year of the Republic of India as follows:-

1. Short title and commencement.

(1)This Act 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] [Substituted by sections 2 and 3 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 for 'additional assessment, additional water-cess, special assessment and special water-cess' which in turn were earlier Substituted for 'additional assessment and additional water-cess' by sections 2 and 3 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.] Act, 1963.(2)It shall be deemed to have come into force on the 1st day of July 1962.

2. Definitions.

- In this Act, unless the context otherwise requires,-(1)"additional assessment" means the additional assessment levied under section 3 or 4;(2)"additional water-cess" means the additional water-cess levied under subsection (1) of section 5;[x x x] [[The following clause which was inserted by section 4(i) 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 2 976 was omitted by section 4 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: -(2-A) 'dufussal crop' means any crop which requires water for more than six months in a fasli year:]][(2-A) "day crop" means a crop which is not a wet crop:] [Clause 2-A was inserted by the Tamil Nadu Additional Assessment and Additional Water-Cess (Amendment) Act, 2002 (Tamil Nadu Act 40 of 2002).]Provided that "Mundla" paddy shall be regarded as a dry crop;(3)"fasli year" means the year commencing on the 1st day of July;(4)"first class source of irrigation", "second class source of irrigation", "third class source of irrigation", "fourth class source of irrigation" or "fifth class source of irrigation" means any source of irrigation registered as a first class source of irrigation, second class source of irrigation, third class source of irrigation, fourth class source of irrigation or fifth class source of irrigation, as the case may be, in the revenue accounts of the Government in accordance with a settlement notification duly published in the [Fort St. George Gazette] [Now the Tamil Nadu Government Gazette.] and for the time being in force;(5)"Government" means the State Government';(6)"inam land" shall have the meaning assigned to it in clause (d) of section 2 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.] Inams (Assessment) Act, 1956 ([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 XL of 1956);(7)"landholder" means any holder of land under ryotwari settlement and includes,-(i)any inamdar liable to pay full assessment 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.] Inams (Assessment) Act, 1956 ([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 XL of 1956); and(ii)[any person liable to pay land revenue under- [Substituted and was deemed always to have been substituted for the following sub-clause by set lion 2(i)of the Tamil Nadu Additional Assessment and Additional Water-cess (Amendment) Act, 1972 (Tamil Nadu Act 32 of 1972):- (ii) any person liable to pay land revenue under section 23 of the Tamil Nadu Estates (Abolition and Conversion into Ryotivari) Act, 1948 (Tamil Nadu Act XXVI of 1948);'](a)section 23 of the Tamil Nadu Estates (Abolition and Conversion into Ryotwari) Act, 1948 (Tamil Nadu Act XXVI of 1948); or(b)section 21 of the Tamil Nadu Inam Estates (Abolition and Conversion into Ryotwari) Act, 1963 (Tamil Nadu Act 26 of 1963); or(c)section 15 of the Tamil Nadu Lease-holds (Abolition and Conversion into Ryotwari) Act, 1963 (Tamil Nadu Act 27 of 1963); or(d)section 12 of the Tamil Nadu Minor Inams (Abolition and Conversion into Ryotwari) Act, 1963 (Tamil Nadu Act

30 of 1963); or(e)section 12 of the Kanyakumari Sreepandaravaka Lands (Abolition and Conversion into Ryotwari) Act, 1964 (Tamil Nadu Act 31 of 1964); or(f)section 13 of the Gudalur Janmam Estates (Abolition and Conversion into Ryotwari) Act, 1969 (Tamil Nadu Act 24 of 1969);] [or] [Inserted by section 4(ii)(A) 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 11th July 1973.](g)[section 14 of the Kanyakumari Sreepadam Lands (Abolition and Conversion into Ryotwari) Act, 1972 (Tamil Nadu Act 11 of 1973);] [Inserted by section 4(ii)(B) 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 11th July 1973.](8)"land revenue" means-(i)in the case of any land in respect of which a ryotwari settlement is in force, the ryotwari assessment payable;(ii)in the case, of any inam land on which full assessment of revenue has been levied 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.] Inams (Assessment) Act, 1956 ([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 XL of 1956), such assessment;(iii)[in the case of any land in respect of which a ryotwari settlement effected- [Substituted by section 2(ii) of the Tamil Nadu Additional Assessment and Additional Water-Cess (Amendment) Act, 1972 (Tamil Nadu Act 32 of 1972).](a)in pursuance of section 22 of the Tamil Nadu Estates (Abolition and Conversion into Ryotwari) Act, 1948 (Tamil Nadu Act XXVI of 1948), has not been brought into force, the land revenue payable under section 23 of that Act;(b)in pursuance of section 20 of the Tamil Nadu Inam Estates (Abolition and Conversion into Ryotwari) Act, 1963 (Tamil Nadu Act 26 of 1963), has not been brought into force, the land revenue payable under section 21 of that Act;(c)in pursuance of section 14 of the Tamil Nadu Lease-holds (Abolition and Conversion into Ryotwari) Act, 1963 (Tamil Nadu Act 27 of 1963), has not been brought into force, the land revenue payable under section 15 of that Act;(d)in pursuance of section 16 or section 16-A of the Tamil Nadu Minor Inams (Abolition and Conversion into Ryotwari) Act, 1963 (Tamil Nadu Act 30 of 1963), has not been brought into force, the land revenue payable under section 12 of that Act pending such ryotwari settlement;(e)in pursuance of section 11 of the Kanyakumari Sreepandaravaka Lands (Abolition and Conversion into Ryotwari) Act, 1964 (Tamil Nadu Act 31 of 1964), read with the Tamil Nadu (Transferred Territory) Ryotwari Settlement Act, 1964 (Tamil Nadu Act 30 of 1964), has not been brought into force, the land revenue payable under sub-section (2) of section 12 of the former Act pending such ryotwari settlement;(f)in pursuance of section 20 of the Gudalur Janmam Estates (Abolition and Conversion into Ryotwari) Act, 1969 (Tamil Nadu Act 24 of 1969) has not been brought into force, the land revenue payable under section 13 of that Act pending such ryotwari settlement;](g)[in pursuance of section 18 of the Kanyakumari Sreepadam Lands (Abolition and Conversion into Ryotwari) Act, 1972 (Tamil Nadu Act 11 of 1973), read with the Tamil Nadu (Transferred Territory) Ryotwari Settlement Act, 1964 (Tamil Nadu Act 30 of 1964), has not been brought into force the land revenue payable under sub-section (2) of section 14 of the former Act pending such ryotwari settlement;] [Inserted by President's Act 4 of 1976, w.e.f. 11.7.1973.](9)"settlement notification" includes a re-settlement notification;[x x x] [Clause (9A) omitted by Tamil Nadu Act 39 of 1981.](10)"water-cess" means the water-cess levied 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.] Irrigation Cess Act, 1865 ([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 VII of 1865);[(10-A) "wet crop" includes paddy, sugar-cane, betel, plantain, turmeric, elephant yam, areca, limes, oranges, pomegranates and any other crop which is systematically irrigated;] [Inserted by the Tamil Nadu Act 40 of 2002.](11)"wet land", "single-crop wet land", "compounded double-crop wet land" or "double-crop wet-land" means the land registered in the revenue accounts of the Government as wet, single-crop wet, compounded double-crop wet or double-crop wet, as the case may be.[Explanation. [Added by the Tamil Nadu Act 33 of 1972.] - For the purposes of this clause, assessed waste wet land shall be treated as single-crop wet land or as double-crop wet land with reference to the classification of such assessed waste wet land in the revenue accounts of the Government.]

3. Levy and collection of additional assessment on wet land under first or second class source of irrigation.

- Subject to the provisions of section 6, in respect of every wet land under first or second class source of irrigation, there shall be levied and collected by the Government from the landholder for every fasli year, an additional assessment at the rate of forty-five per centum of the land revenue payable for the fasli year for that land:Provided that the additional assessment under this section together with the land revenue payable shall,-(i)in respect of any single-crop wet land, in no case exceed eighteen rupees per acre per fasli year; and(ii)in respect of any compounded double-crop wet and or double-crop wet land, in no case exceed twenty-seven rupees per acre per fasli year.

4. Levy and collection of additional assessment on wet land under third, fourth or fifth class source of irrigation.

- Subject to the provisions of section 6, in respect of every wet land under third, fourth or fifth class source of irrigation, there shall be levied and collected by the Government from the landholder for every fasli year, an additional assessment at the rate of thirty per centum of the land revenue payable for that fasli year for that land:Provided that the additional assessment under this section, together with the land revenue payable shall,-(i)in respect of any single-crop wet land, in no case exceed twelve rupees per acre per fasli year; and(ii)in respect of any compounded double-crop wet land or double-crop wet land, in no case exceed seventeen rupees per acre per fasli year.

5. Levy and collection of additional water-cess.

(1)Notwithstanding anything contained in 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.] Irrigation Cess Act, 1865 ([Tamil Nadu] [Substituted for 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amend.) Order, 1969.] Act VII of 1865) but subject to the provisions of section 6, there shall be levied and collected by the Government for every 'fasli year, an additional water-cess at the following rates from every person liable to pay, water-cess in respect of any land [including any

poramboke land, assessed waste land (dry or manavari) or unassessed waste land] [These brackets and words were inserted by section 3(i) of the Tamil Nadu Additional Assessment and Additional Water-cess (Second Amendment) Act, 1972 (Tamil Nadu Act 33 of 1972).]:-

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|--|---|---|
| (i) [[Substituted by the
Tamil Nadu Act 40 of 2002.] | Land under first or second
class source of irrigation --- | |
| | (a) Wet Crop | Rupees seventy per acre (Rupees one
hundred and seventy-five per hectare); |
| | (b) dry Crop | Rupees sixty per acre (Rupees one
hundred and fifty per hectare); |
| (ii) | Land under third, fourth or
Fifth class sources of
irrigation | Thirty-seven and a half per centum of
the water-cess:] |

[x x x] [Provisos were omitted by the Tamil Nadu Additional Assessment and Additional Water-Cess (Amendment) Act, 2002 (Tamil Nadu Act 40 of 2002).](2)The authority or officer competent to levy, and the procedure to be followed (including appeal and revision) for the levy and collection of, the additional water-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] [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.] Irrigation Cess Act, 1865 ([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 VII of 1865) and the rules made thereunder.

6. Landholder to pay only additional assessment or additional water-cess in certain cases.

- Notwithstanding anything contained in sections 3 to 5, where in respect of the same land, both the additional assessment and the additional water-cess are leviable under section 3 or 4 and 5, the landholder concerned shall be liable to pay in respect of that land only the amount of additional assessment or the amount of additional water-cess, whichever amount is higher.

7. Assessing authority for additional assessment.

(1)Any officer of the Revenue Department not lower in rank than a Deputy Tahsildar and having jurisdiction may, after following such procedure as maybe 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 re-assess the additional assessment payable under this Act every time the land revenue 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 re-assessment as they apply in relation to the assessment of the additional assessment under sub-section (1).

8. Appeal against order of assessment under section 7.

(1) Any person objecting to the amount of additional assessment assessed under sub-section (1) of section 7, or denying his liability to be assessed to additional assessment under this Act, may appeal against the assessment-(i) where the assessment has been made by the Deputy Tahsildar in-charge of a sub-taluk or the Tahsildar in-charge of a taluk or range, to the Revenue Divisional Officer of the Division concerned; (ii) where the assessment has been made by the Revenue Divisional Officer of a division, to the Collector of the district concerned; (iii) where the assessment has been made by the Collector of a district, to the [Board of Revenue] [By 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.]. (2) The appeal shall be presented within a period of sixty days from the date of the service of the order of assessment or within such further time not exceeding ninety days as the appellate officer or authority referred to in sub-section (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 conclusion 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. Revision by the [Board of Revenue.] [By 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.]

- The [Board of Revenue] [By 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.] may call for and examine the record of any officer or authority in respect of any 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] [By 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.], 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] [By 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.] that any such proceeding, decision or order should be modified, annulled, reversed or remitted for re-consideration, it may pass orders accordingly: Provided that the [Board of Revenue] [By 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.] shall not pass any order prejudicial to any party unless he has been given a reasonable opportunity of being heard.

10. Additional assessment recovered as land revenue.

(1)The additional assessment payable under this Act shall be deemed to be public revenue due on the land in respect of which a persons 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] [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.] Revenue Recovery Act, 1864 ([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 II of 1864) [x x x] [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.] 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 payment and recover)' of the revenue due upon such land.

11. Remission of additional assessment or additional water-cess.

- 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.(2)If any question arises, whether any person is entitled to remission of additional assessment or additional water-cess under sub-section (1) or regarding the extent or such remission, the question, shall be decided by the I prescribed authority and in the prescribed manner, and the decision of such authority on such question, shall, subject to the provisions of section 9, be final.

11A.

Omitted by Tamil Nadu Act 39 of 1981.

11B.

Omitted by Tamil Nadu Act 39 of 1981.

11C.

Omitted by Tamil Nadu Act 39 of 1981.

11D.

Omitted by Tamil Nadu Act 39 of 1981.

11E.

Omitted by Tamil Nadu Act 39 of 1981.

11F.

Omitted by Tamil Nadu Act 39 of 1981.

12. Exemptions.

- 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.

13. Power to amend Schedule I.

(1)The Government may, by notification, add any project to, or omit any project from, 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 cross 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 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.

14. Power to make rules.

(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 this Act;(c)the production of documents; and(d)the holding of inquiries and the enforcement of the attendance of persons at such inquiries and their examination on oath or affirmation.

15.

Omitted by Tamil Nadu Act 32 of 1972

16. Publication of rules and placing of rules [x x x] [Words 'and orders' were omitted by the Tamil Nadu Act 32 of 1972.] before the Legislature.

(1)All rules made under section 14 shall be published in the [Fort St. George Gazette] [Now, the Tamil Nadu Government Gazette.] and, unless they are expressed to come into force on a particular day, shall come into force on the day on which they are so published.(2)Every rule made under section 14 [* * *] [Words and figures 'and every order made under section 15' were omitted by the Tamil Nadu Act 32 of 19.] shall, as soon as possible after it is made, be placed on the table of [the Legislative Assembly] [Substituted for 'both Houses of the Legislature' by the Tamil Nadu Adaptation of Laws Order, 1987.], and if, before the expiry of the session in which it is so placed or the next session, [the Legislative Assembly agrees] [Substituted for 'both Houses agree' by the Tamil Nadu Adaptation of Laws Order, 1987.] in making any modification in any sub rule [* * *] [Words 'or order' were omitted by the Tamil Nadu Act 32 of 1972.] or [the Legislative Assembly agrees] [Substituted for 'both Houses agree' by the Tamil Nadu Adaptation of Laws Order, 1987.] that the rule [x x x] [Words 'or order' were omitted by the Tamil Nadu Act 32 of 1972.] should not be made, the rule [x x x] [Words 'or order' were omitted by the Tamil Nadu Act 32 of 1972.], shall, thereafter, have effect, only in so 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 validity of anything previously done under that rule [x x x] [Words 'or order' were omitted by the Tamil Nadu Act 32 of 1972.].

17. Additional assessment [or additional water-cess] [Substituted by the Tamil Nadu Act 39 of 1981, w.e.f. 1.7.1976.] not to be taken into account for certain purposes.

- [(1)] [Section 17 was re-numbered as sub-section (1) of that section and these words were, and were deemed always to have been, inserted by Tamil Nadu Act 32 of 1972.] Notwithstanding anything contained in this Act [or in any other law for the time being in force], the additional assessment [or additional water-cess] [Substituted by the Tamil Nadu Act 39 of 1981, w.e.f. 1.7.1976.] payable under this Act shall not be deemed to be land revenue for the purpose of, -(i) calculating standard acre 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 (2nd Amend.) Order, 1969.] Agricultural Income-tax Act, 1955 ([Tamil Nadu] [This Act has now been repealed by the Tamil Nadu Act 12 of 2004.]) Act V of 1955]; or (ii) assessment of local cess and local cess surcharge 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 (2nd Amend.) Order, 1969.] Panchayats Act, 1958 [[Tamil Nadu] [This Act was repealed and re-enacted as the Tamil Nadu Panchayat Act, 1994 (Tamil Nadu Act 21 of 1994).] Act XXXV of 1958]; or (iii) calculating standard acre or the compensation payable 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 (2nd Amend.) Order, 1969.] Land Reforms

(Fixation of Ceiling on Land) Act, 1961 ([Tamil Nadu] [Substituted for 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (2nd Amend.) Order, 1969.] Act 58 of 1961); or(iv)calculating standard acre 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 (2nd Amend.) Order, 1969.] Public Trusts (Regulation of Administration of Agricultural Lands) Act, 1961 ([Tamil Nadu] [Substituted for 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (2nd Amend.) Order, 1969.] Act 57 of 1961); or(v)calculating Court-fees 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 (2nd Amend.) Order, 1969.] Court-fees and Suits Valuation Act, 1955 ([Tamil Nadu] [Substituted for 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (2nd Amend.) Order, 1969.] Act XIV of 1955); or(vi)calculating stamp duty chargeable under the Indian stamp Act, 1899 (Central Act II of 1899).(2)[Notwithstanding anything contained in this Act or in any other law for the time being in force, the additional assessment [or additional water-cess] [Added by Tamil Nadu Act 32 of 1972.] payable under this Act shall not be taken into account for the purpose of determining the compensation or tasdik allowance, as the case may be, under-(a)the Tamil Nadu Estates (Abolition and Conversion into Ryotwari) Act, 1948 (Tamil Nadu Act XXVI of 1948); or(b)the Tamil Nadu Inam Estates (Abolition and Conversion into Ryotyv^ri) Act, 1963 (Tamil Nadu Act 26 of 1963); or(c)the Tamil Nadu Lease-holds (Abolition and Conversion into Ryotwari) Act, 1963 (Tamil Nadu Act 27 of 1963); or(d)the Tamil Nadu Minor Inams (Abolition and Conversion into Ryotwari) Act, 1963 (Tamil Nadu Act 30 of 1963); or(e)the Kanyakumari Sreepandaravaka Lands (Abolition and Conversion into Ryotwari) Act, 1964 (Tamil Nadu Act 31 of 1964); or(f)the Gudalur Janmam Estates (Abolition and Conversion into Ryotwari) Act, 1969 (Tamil Nadu Act 24 of 1969);] [or] [Inserted by President's Act 4 of 1976, w.e.f. 1.7.1976.](g)[The Kanyakumari Sreepadam Lands (Abolition and Conversion into Ryotwari) Act, 1972 (Tamil Nadu Act 11 of 1973).] [Inserted by President's Act 4 of 1976, w.e.f. 11.7.1973.]

18. Repeal.

- Notwithstanding anything contained in sub-section (2) of section 1, the Andhra Land Revenue (Additional Wet Assessment) Act, 1956 (Andhra Act XXII of 1956), is hereby repealed with effect from the 1st day of July 1961:Provided that such repeal shall not affect-(a)the previous operation of such Act or anything done or duly suffered thereunder; or(b)any right, privilege, obligation or liability acquired, accrued 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 proceeding or remedy in respect 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, forfeiture or punishment may be imposed as if this Act had not been passed:Provided further that any amount collected from any person under the Andhra Land Revenue (Additional Wet Assessment) Act, 1956 (Andhra Act XXII of 1956), for the fasli year commencing on the 1st day of July 1961 or 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. Act to override other laws.

- Except as otherwise provided in this Act, the provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained 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.

19A. [Bar of jurisdiction of Civil Courts. [Inserted by President's Act 4 of 1976, w.e.f. 1.7.1976.]

(1)No suit or other proceedings shall be instituted in any Court to set aside or modify any assessment made under this Act.(2)No injunction shall be granted by any Court, in respect of any assessment made, or to be made, or in respect of any action taken, or to be taken, in pursuance of any of the provisions of this Act.]

20. Act not to apply to certain areas in the State.

(1)Subject to the provisions of sub-section (2) [x x x] [The words, figures and letter 'and of section 20-A' which were inserted by section 8(i) 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, were omitted by section 8(i) of the Tamil Nadu Additional 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.], nothing contained in this Act shall apply to the Kanya-kumari district and the Shencottah taluk of the Tirunelveli district and to the leasehold villages specified in Schedule II.(2)[Notwithstanding anything contained in sub-section (1), the Government may, by notification, direct that the provisions of this Act shall apply to any of the areas specified in sub-section (1) with effect from such date as may be specified in such notification.] [Substituted Tamil Nadu Act 39 of 1981, w.e.f. 1.7.1976.]

20A.

Omitted by Tamil Nadu Act 39 of 1981

21.

The amendments made by this section have been incorporated in the principal Act, namely, the Tamil Nadu Irrigation Cess Act, 1865 (Tamil Nadu Act VII of 1865).]

I

[See Section 12]Serial No. 1 to 11. [Omitted] [Omitted by the Tamil Nadu Act 39 of 2003, w.e.f. 1.7.2003]

II

[See Section 20(1)]

Sl. No.	District	Taluk	Revenue number and name of village	Extent of the lease hold
(1)	(2)	(3)	(4)	(5)
1.	[Chinglepet] [Chinglepet district was now bifurcated as Kancheepuram and Tiruvallur Districts.]	Saidapet	13. Grant Lyon	Whole village
2.	do	Do	55. Muthapudupet	Do
3.	Do	Ponneri	146. Karadipudhur	Do
4.	Do	Do	147. Kannankottai	Do
5.	Do	Do	150. Thervay	Do
6.	Do	Do	151. Kandigai	Do
7.	Do	Do	180. Pappankuppam alias Alamelu-mangapuram	Do
8.	[Chennai] [Substituted for 'Madras', by the City of Madras (Alteration of Name) - Act, 1996.]		121. Ikkattuthangal	Do
9.	Salem	Harur	317. Hunisanahalli	Do
10.	Do	Do	318 Sillarahalli	Do
11.	Do	Do	321. Regadahalli	Do
12.	Do	Do	322. Mottankuirichi	Do

[Schedules III and IV] [Omitted by section 10(2) of the Tamil Nadu Additional Assessment, Additional Water-Cess Special Assessment and Special Watr-cess (Amendment) Act, 1980.]