

THE TELANGANA WATER TAX ACT, 1988.

(ACT NO. 11 OF 1988.)

INDEX

Section No.	Contents
1.	Short title, extent and commencement.
2.	Definitions.
3.	Power of the Government to levy and collect water tax.
4.	Notification of Government sources of irrigation.
5.	Determination of water tax.
6.	Appeal.
7.	Mode of payment of water tax.
8.	Water tax payable under this Act to be treated as public revenue due upon the land.
9.	Revision.
10.	Exemption.
11.	Bar of Jurisdiction of Court.
12.	Act to override other laws.
13.	Power to make rules.
14.	Power to amend the Schedule.
15.	Repeal.
	THE SCHEDULE.

THE TELANGANA WATER TAX ACT, 1988.¹

ACT NO. 11 OF 1988.

1. (1) This Act may be called the ²Telangana Water Tax Act, 1988. Short title, extent and commencement.

(2) It extends to the whole of the State of ²Telangana.

(3) It shall be deemed to have come into force on the 1st July, 1986.

2. In this Act, unless the context otherwise requires:- Definitions.

(1) "**Andhra area**" means the territories of the State of Andhra Pradesh other than the Telangana area;

(2) "**dry land**" means the land registered as dry manavari, asmantari, baghat or garden land or special rate dry land or land classified or localized as wet or irrigated dry or land classified as dry but irrigated;

(3) "**fasli year**" means a period of twelve months commencing on the first day of July of every year;

(4) "**Government**" means the State Government;

(5) "**law**" includes any enactment, ordinance regulation, order, bye-law, rule; scheme notification or other instrument having the force of law;

1. The Andhra Pradesh Water Tax Act, 1988 received the assent of the Governor on 19.04.1988. The said Act in force in the combined State, as on 02.06.2014, has been adapted to the State of Telangana, under section 101 of the Andhra Pradesh Reorganisation Act, 2014 (Central Act 6 of 2014) vide. the Telangana Adaptation of Laws Order, 2016, issued in G.O.Ms.No.45, Law (F) Department, dated 01.06.2016.

2. Substituted by G.O.Ms.No.45, Law (F) Department, dated 01.06.2016.

(6) **"Mandal revenue officer"** means the Mandal Revenue Officer in whose jurisdiction the land is situated and includes any officer of the Revenue Department empowered by the Government to exercise the powers and perform the functions of the Mandal Revenue Officer under this Act;

(7) **"notification"** means the notification published in the ³Telangana Gazette and the word 'notified' shall be construed accordingly;

(8) **"owner"** includes every person who holds land directly under the Government under a patta or whose name is registered in the land revenue accounts of the Government as pattadar or as occupant or khatadar and who is liable to pay land revenue;

(9) **"prescribed"** means prescribed by rules made by the Government under this Act;

(10) **"Revenue Divisional Officer"** means the Revenue Divisional Officer in whose jurisdiction the land is situate and includes any officer of the Revenue Department empowered by the Government to exercise the powers and perform the functions of the Revenue Divisional Officer under this Act;

(11) **"State"** means the State of ³Telangana;

(12) **"Telangana area"** means the territories specified in sub-section (1) of section 3 of ⁴the States Re-organisation Act, 1956;

Central Act 37 of 1956.

(13) **"water tax"** means tax levied under section 3.

3. Substituted by G.O.Ms.No.45, Law (F) Department, dated 01.06.2016.

4. Please refer to the provisions under the Andhra Pradesh Reorganisation Act, 2014 (Central Act 6 of 2014).

3. With effect on and from the date of commencement of this Act, the Government shall be entitled to levy and collect in respect of every land receiving water for ⁵[irrigation and Aqua-culture purposes] from any Government source of irrigation notified under section 4, for each fasli year at rates specified in the Schedule.

Power of the Government to levy and collect water tax.

Explanation:- For the purpose of levy of water tax under this section:-

(i) all Government sources of irrigation classified as major and medium irrigation projects shall be regarded as category-I and all other Government sources of irrigation which supply water for a period of ⁵[not less than four months] in a year shall be regarded as category-II; and

(ii) all lands whether classified as wet or dry or otherwise classified as irrigated wet or irrigated dry shall be regarded as dry;

⁶[(iii) "Aqua-culture" means, culturing of Prawn, fish or any other aquatic life in captivity, inside tanks, ponds, pens, or any other enclosures utilizing water from a Government source.]

4. The District Collector shall specify from time to time, by notification, for the purposes of this Act, the Government sources of irrigation and the lands under the commandable ayacut therein lying within his jurisdiction, and where any of the said Government sources of irrigation and the lands under the commandable ayacut therein lie in more than one district such notification shall be issued by the Commissioner of Land Revenue.

Notification of Government sources of irrigation.

5. Substituted by Act No.13 of 1997.

6. Inserted by Act No.13 of 1997.

Determination of water tax.

5. (1) The water tax payable under this Act, by each owner in respect of his lands under the commandable ayacut of the Government source of irrigation in every village shall ordinarily be determined for the fasli year for which water tax shall be leviable and assessed by the Mandal Revenue Officer in accordance with the provisions of section 3.

(2) As soon as may be, after the publication of the notification under section 4, the Mandal Revenue Officer shall, subject to such general or special orders as may be issued by the Government in this behalf, cause a list to be prepared and published in such manner as may be prescribed, containing the names of the owners in every village within his jurisdiction and the extent of lands held by him under the commandable ayacut of the Government source of irrigation and the water tax payable thereon.

(3) The list prepared under sub-section (2) shall be published at such place and in such manner as may be prescribed and on such publication, every owner who is liable to pay the water tax under this Act shall be deemed to have, had notice of such tax.

(4) Any person interested in and objecting to the water tax specified in the list published under sub-section 3 may make an application in writing to the Mandal Revenue Officer within thirty days from the date of publication of the said list. The Mandal Revenue Officer shall consider the objections, if any which may be received from any person with respect to the list on or before the period specified therein and pass such other order thereon as he thinks fit and serve the same on the person concerned. Every such order shall, subject to the provisions of sections 6 and 9, be final.

(5) If no objection is received under sub-section (4) within the period specified, the water tax specified in the list published under sub-section (3) shall, subject to the provisions of sections 6 and 9, be final.

6. (1) Any person who has not made an application under sub-section (4) of section 5 may, within thirty days from the date on which the water tax specified in the list published, has become final under sub-section (5) of that section, appeal against such water tax to the Revenue Divisional Officer who shall pass such order as he may think fit confirming, modifying or annulling such water tax appealed against. **Appeal.**

(2) Any person aggrieved by an order passed by the Mandal Revenue Officer under this Act may, within thirty days from the date of service on him of the order, appeal to the Revenue Divisional Officer who shall pass such order as he may think fit confirming, modifying or annulling the order appealed against.

7. The water tax payable by an owner under this Act, shall be paid by him in the manner prescribed. **Mode of payment of water tax.**

8. The water tax payable under this Act, by an owner in respect of any land shall be deemed to be public revenue due upon the land, and the provisions of ⁷the Telangana Revenue Recovery Act, 1864 shall apply. **Water tax payable under this Act to be treated as public revenue due upon the land.**
Act II of 1864.

9. The District Collector, may, at any time either suo-moto or on an application made within sixty days from the date of communication of the order call for and examine the records relating to any order passed or proceeding taken by the **Revision.**

7. Substituted by G.O.Ms.No.45, Law (F) Department, dated 01.06.2016.

Mandal Revenue Officer or the Revenue Divisional Officer under this Act for the purpose of satisfying himself as to the legality or propriety of such order or as to the regularity of such proceeding and pass such order in reference thereto as he thinks fit:

Provided that the District Collector shall not pass any order adversely affecting any person unless such person has, had an opportunity of making a representation.

- Exemption.** 10. If, in the opinion of the Government, the enforcement of all or any of the provisions of this Act, will cause hardship in any case or cases, the Government may, by notification, setting out the ground therefor, exempt either permanently or for a specified period, such case or cases from all or any of the provisions of this Act, subject to such conditions, if any, as the Government may deem fit to impose.
- Bar of Jurisdiction of Court.** 11. The rates of water tax levied in accordance with the provisions of this Act, shall not be questioned in any court of law.
- Act to override other laws.** 12. The provisions of this Act, shall have effect notwithstanding anything inconsistent therewith contained in any law for the time being in force, custom or usage having the force of law, or contract or Judgment, decree or order of a court or other authority.
- Power to make rules.** 13. (1) The Government may, by notification, make rules for carrying out all or any of the purposes of this Act.
- (2) Every rule made under this Act shall, immediately after it is made, be laid before the Legislature of the State if it is in session, and if it is not in session, in the session immediately following, for a total period of fourteen, days which may be comprised in one session or two successive sessions, and if before the expiration of the session in which

it is so laid or the session immediately following the Legislature agrees in making any modification in the rule or in the annulment of the rule, the rule shall, from the date on which the modification or annulment is notified, have effect only in such modified form or shall stand annulled 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.

14. (1) The Government may, from time to time, by notification add to or modify the Schedule.

**Power to amend
the Schedule.**

(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 any case during the next session of the Legislature following the date of the issue of notification, a Bill on behalf of the Government to give effect to the addition or modification, as the case may be, of the Schedule and the notification shall cease to have effect when such Bill becomes law, whether with or without modification, but without prejudice to the validity of any thing 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.

(3) All references made in this Act, to the Schedule shall be construed as relating to the Schedule as for the

time being amended in exercise of the powers conferred by this section.

Repeal.

15. All Acts, rules, notifications and orders, in so far as they are repetitions of or inconsistent with the provisions of this Act, shall be deemed to be repealed.

⁸THE SCHEDULE
(See Section 3.)

Sl. No.	Nature of Crop	Rates of Water Tax per acre in respect of Water Sources under	
		Category-I	Category-II
		Rs.	Rs.
1.	First or Single Wet Crop	200.00	100.00
2.	Second and Third Wet Crop	150.00	100.00
3.	First Crop Irrigated Dry	100.00	60.00
4.	Second and Third Crop Irrigated Dry	100.00	60.00
5.	Dufasal Crop in Fasli Year	350.00	350.00
6.	Aqua-culture per year	500.00	500.00

* * *

8. Substituted by Act No.13 of 1997.