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

Act 8 of 1963

Keyword(s):
Additional Assessment, Additional Water-Cess, Fasli Year, First Class Source of Irrigation, Inam Land, Landholder, Settlement Notification, Water-cess, Wet Land

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[1][TAMIL NADU] ACT No. 8 OF 1963[2].

THE [1][TAMIL NADU] ADDITIONAL ASSESSMENT AND ADDITIONAL WATER-CESS ACT, 1963.

[*Received the assent of the President on the 4th May* 1963, *first published in the* Fort St. George Gazette *Extraordinary on the 9th May* 1963 (*Vaisakha* 19, 1882).]

An Act to provide for the levy of [3][*additional assessment and additional water-cess*] *on certain lands in the* [4][*State of Tamil Nadu*].

BE it enacted by the Legislature of the [4][State of Tamil Nadu] in the Fourteenth Year of the Republic of India as follows :--

Short title and commencement.

1. (1) This Act may be called the [1][Tamil Nadu] [3][Additional Assessment and Additional Water-Cess] Act, 1963.

(2) It shall be deemed to have come into force on the 1st day of July 1962.

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[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] For Statement of Objects and Reasons, *See Fort St. George Gazette*, dated the 23rd January 1963, Part IV-Section 3, page 10.

[3] These words were 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 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 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.

[4] This expression was substituted for 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.

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

(1) "additional assessment" means the additional assessment levied under section 3 or 4;

(2) "additional water-cess" means the additional water-cess levied under sub-section (1) of section 5;

[1][* * * * * * * * * *]

(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** 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 [2][Tamil Nadu] Inams (Assessment) Act, 1956 ([2][Tamil Nadu] 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 [2][Tamil Nadu] Inams (Assessment) Act, 1956 ([2][Tamil Nadu] Act XL of 1956); and

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[1] 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 1976 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] These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1959 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

* *Now the Tamil Nadu Government Gazette.*

[1][(ii) any person liable to pay land revenue under—

(*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-hold (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);] [2][or]

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[1] This sub-clause was substituted and was deemed always to have been substituted for the following sub-clause by section 2 (i) of the Tamil Nadu Additional Assessment and Additional Water-cess (Amendement) 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 Ryotwari) Act, 1948 (Tamil Nadu Act XXVI of 1948);".

[2] This word was inserted by section 4 (ii) (A) of the Tamil Nadu Additional Assessment and Addditional Water-cess (Amendment) Act, 1976 (President's Act 4 of 1976), which was deemed to have come into force on the 11th July 1973.

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(*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 ;]

[1][(g) in pursuance of section 13 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 ;]

(9) "settlement notification" includes a resettlement notification ;

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[1] This item was inserted by section 4(iii) 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.

[1][** ** **]

(10) "water-cess" means the water-cess levied under the [2][Tamil Nadu] Irrigation Cess Act, 1865 ([2][Tamil Nadu] Act VII of 1865) ;

(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.

[3][*Explanation.*— 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.]

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

3. 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 :

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[1] The following clauses which were inserted by section 4(iv) 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 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 :—

"(9-A) "special assessment" means the special assessment levied under section 11-A ;

(9-B) "special water-cess" means the special water-cess levied under section 11-B;".

[2] 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.

[3] This explanation was added by section 2 of the Tamil Nadu Additional Assessment and Additional Water-cess (Second Amendment) Act, 1972 (Tamil Nadu Act 33 of 1972).

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 land or double-crop wet land, in no case exceed twenty-seven rupees per acre per fasli year.

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

4. 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.

Levy and collection of additional water-cess.

5. (i) Notwithstanding anything contained in the [1][Tamil Nadu] Irrigation Cess Act, 1865 ([1][Tamil Nadu] 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 [2][including any poramboke land, assessed waste land (dry or manavari) or unassessed waste land] :—

(i) Land under first or second class soure of irrigation.	Seventy-five per centum of the water-cess.
(ii) Land under third, fourth or fifth class source of irrigation.	Thirty-seven and a half per centum of the water-cess:

[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] 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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Provided that in respect of any land [1][not being a poramboke land, assessed waste land (dry or manavari) 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 in no case exceed fifteen rupees per acre per fasli year ;

(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 for 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 [2][not 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 rupees per acre per fasli year.

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[1] 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 (Second Amendment) Act, 1972 (Tamil Nadu Act 33 of 1972).

(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 [1][Tamil Nadu] Irrigation Cess Act, 1865 ([1][Tamil Nadu] Act VII of 1865) and the rules made thereunder.

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

6. 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.

Assessing authority for additional assessment.

7. (1) Any officer of the Revenue Department not lower in rank than a Deputy Tahsildar and having jurisdiction may, after following such procedure as may be 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 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 reassessment as they apply in relation to the assessment of the additional assessment under sub-section (1).

Appeal against order of assessment under section 7.

8. (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 ;

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[1] These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1968, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

(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.*

(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.

Revision by the *Board of Revenue.

9. The Board of Revenue* 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*, 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:

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*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.

Provided that the Board of Revenue* shall not pass any order prejudicial to any party unless he has been given a reasonable opportunity of being heard.

Additional assessment recovered as land revenue.

10. (1) The additional assessment payable under this Act shall be deemed to be public revenue due 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 [1][Tamil Nadu] Revenue Recovery Act, 1864 ([1][Tamil Nadu] Act II of 1864) [2][***] 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 recovery of the revenue due upon such land.

Remission of additional assessment or additional water-cess.

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 additionl 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), any 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, figures and brackets "and of the Madras City Land Revenue Act, 1851 (Central Act XII 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 Additional Assessment and Additional Water-cess (Amendment) Act, 1972 (Tamil Nadu Act 32 of 1972).

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(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 of such remission, the question shall be decided by the 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.

[1][11-A. * * * * *]

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[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 on the 1st July 1976:—

"11-A. *Levy and collection of special assessment on wet land under first or second class source of irrigation.*—(1) Subject to the provisions of sub-section (2) and of sections 11-C and 11-D, there shall be levied and collected by the Government from the landholder for every fasli year, a special assessment in respect 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 :—

(i) where water is drawn from a first class source of irrigation, at the rate of twelve rupees per acre; and

(ii) where water is drawn from a second class source of irrigation, at the rate of ten rupees per acre.

(2) In cases where a dufussal crop is grown on the land referred to in sub-section (1), there shall be levied and collected from the landholder, for every fasli year, a special assessment on such land—

(*a*) in cases falling under clause (i) of that sub-section, at 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.

Explanation.—Where two or more crops are raised mixed on the same land, the special assessment under this section shall be levied as if one crop alone was raised on the entire land.

contd.

In the said section 11-A, in the heading, after the words "second class source of irrigation", the words and figures "or 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, 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 "or 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* :—

"(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 ; 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 1st July 1976:

"Provided that no special 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 1976.

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[1][11-B. *** *** ***]

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[1]The following section 11-B 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 on the 1st July 1976 :—

"11-B. *Levy and collection of special water-cess.*—(1) Subject to the provisions of sub-section (2) and of sections 11-C and 11-D, there shall be levied and collected by the Government for every fasli year a special 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 maravari) or unassessed waste land], namely—

(i) where water is drawn from a first class source of irrigation, at the rate of twelve 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 dufussal 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, at 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.

Explanation I.—For the purpose of this section, "water drawn", shall mean water drawn by direct flow or by lift or by percolation or otherwise.

contd.

[1][11-B. *** *** ***]

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[1]The following section 11-B 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 on the 1st July 1976 :—

"11-B. *Levy and collection of special water-cess.*—(1) Subject to the provisions of sub-section (2) and of sections 11-C and 11-D, there shall be levied and collected by the Government for every fasli year a special 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 maravari) or unassessed waste land], namely—

(i) where water is drawn from a first class source of irrigation, at the rate of twelve 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 dufussal 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, at 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.

Explanation I.—For the purpose of this section, "water drawn", shall mean water drawn by direct flow or by lift or by percolation or otherwise.

contd.

Explanation II.—Where 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 on the entire land".

In section 11-B, in sub-section (1), for clauses (i) and (ii), the following clauses were substituted by section 3 (a) 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 :—

"(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 clause (b), the words "twelve rupees" were substituted for the words "fifteen rupees" by section 3 (b), *ibid.* Again in the said sub-section (2), before Explanation I, the following proviso was inserted by section 3 (c) 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 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".

Section 11-B 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 1976.

[1][11-C * * * * * *

11-D * * * * * *

11-E * * * * * *]

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[1] The 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), which came into force on the 1st July 1976, were 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 1976 :—

"11-C. *Landholder to pay only special assessment in certain cases.*—Subject to the provisions of section 11-D, 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.

11-D. *Special assessment and special water-cess to be in addition to land revenue, water-cess, additional assessment and additional water-cess.*—The 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 relating to levy, etc., of additional assessment and additional water-cess to apply to levy, etc., of special assessment and special water-cess.*—The provisions of sections 7 to 11 (both inclusive) shall apply in relation to the special assessment and special water-cess levied under sections 11-A and 11-B as they apply in relation to additional assessment and additional water-cess levied under sections 3 to 5.".

[1][11-F * * * * * * *]

Exemptions.

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.

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[1] The following section 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 1978), 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 1981), which was deemed to have come into force on the 1st July 1977 :—

"11-F. *Power to amend Schedule III or Schedule IV.*—(1) The Government may, by notification, add any project to, or omit any project from, Schedule III or Schedule IV; 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 III or Schedule IV, 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 III or Schedule IV, 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".

Verified by PeriSys

Power to amend Schedule I.

13. (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 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 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.

Power to make rules.

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 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.

[1][15. *** *** ***]

Publication of rules and placing of rules [2][**] before the Legislature.

16. (1) All rules made under section 14 shall be published in the *Fort St. George 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 [3][* *] 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 next session, both Houses agree in making any modification in any such tule [4][* *] or both Houses agree that the rule [4][* *] should not be made, the rule [4][* *], shall thereafter have effect, 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 validity of anything previously done under that rule [4][* *].

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[1] The following section 15 was omitted by section 4 of the Tamil Nadu Additional Assessment and Additional Water-cess (Amendment) Act, 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 to them necessary for the purpose of removing the difficulty."

[2] The words "and orders" were omitted by section 5(i) of the Tamil Nadu Additional Assessment and Additional Water-cess (Amendment) Act, 1972 (Tamil Nadu Act 32 of 1972).

[3] The words 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).

[4] The 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 Gazette.

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Additional assessment [2][or additional water-cess] not to be taken into account for certain purposes.

17. [2][(1)] Notwithstanding anything contained in this [1][or in any other law for the time being in force], additional assessment [3][or additional water-cess] payable under this Act shall not be deemed to be land revenue for the purpose of,—

(i) calculating standard acre under the [4][Tamil Nadu] Agricultural Income-tax Act, 1955 ([4][Tamil Nadu] Act of 1955) ; or

(ii) assessment of local cess and local cess surcharge under the [4][Tamil Nadu] Panchayats Act, 1958 ([4][Tamil Nadu] Act XXXV of 1958) ; or

(iii) calculating standard acre or the compensation payable under the [4][Tamil Nadu] Land Reforms (Fixation of Ceiling on Land) Act, 1961 ([4][Tamil Nadu] Act 58 of 1961); or

(iv) calculating standard acre under the [4][Tamil Nadu] Public Trusts (Regulation of Administration of Agricultural Lands) Act, 1961 ([4][Tamil Nadu] Act 57 of 1961);or

(v) calculating court-fees under the [4][Tamil Nadu] Court-fees and Suits Valuation Act, 1955 ([4][Tamil Nadu] Act XIV of 1955) ; or

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[1] Section 17 was renumbered as sub-section (1) of that section and these words were, and were deemed always to have been, inserted by section 6 (i) of the Tamil Nadu Additional Assessment and Additional Water-cess (Amendment) Act, 1972 (Tamil Nadu Act 2 of 1972).

[2] These words were substituted by section 7 (i) 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 the words "additional water-cess, special assessment or special water-cess" which in turn were earlier substituted for the words "or additional water-cess" by section 6(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.

[3] These words were substituted by section 7(ii) 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 in to force on the 1st July 1976, for the words "additional water-cess, special assessment or special water-cess" which in turn were earlier substituted for the words "or additional water-cess" by section 6 (ii) 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.

[4] 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.

(vi) calculating stamp duty chargeable under the Indian Stamp Act, 1899 (Central Act II of 1899).

[1][(2) Notwithstanding anything contained in this Act or in any other law for the time being in force, the additional assessment [2][or additional water-cess] 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 Ryotwari) 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) ;] [3][or]

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[1] This sub-section was, and was deemed always to have been added by section 6 (ii) of the Tamil Nadu Additional Assessment and Additional Water-cess (Amendment) Act, 1972 (Tamil Nadu Act 2 of 1972).

[2] 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 1976 for the words "additional water-cess, special assessment or special water-cess" which in turn were earlier substituted for the words "or additional water-cess" by section 6 (iii) (*a*) 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.

[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.

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[(g) The Kanyakumari Sreepadam Lands (Abolition and Conversion into Ryotwari) Act, 1972 (Tamil Nadu Act 11 of 1973).]

Repeal.

18. 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.

Act to override other laws.

19. 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.

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[1] 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 11th July 1973.

[1][20-A * * *]

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).]

[Earlier, in the original sub-section (2), after the words "provisions of this Act", the words, figures and letters "except sections 11-A to 11-E thereof" were inserted by section 8.(ii) 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; and in the expression as so inserted for the figures and letter "11-E", the figures and letter "11-F" 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 deemed 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 on and from 1st July 1974—Vide G. O. Ms. No. 2607, Revenue, dated the 21st June 1974.

[1] 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 Kanyakumari district and the Shencottah taluk of the Tirunelveli district and to the lease-hold villages specified in Schedule II."

In the said section, the figures and letter "11-F" 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.

SCHEDULE I.

(*See section* 12)

1. Amravathi Reservoir Project.
2. Krishnagiri Reservoir Project.
3. Lower Bhavani Project.
4. Mettur Canal Project.
5. New Kattalai High level Canal Scheme.
6. Parambikulam-Aliyar Project.
7. Pullambadi Canal Scheme.
8. Sathanur Project.
9. Vaigai Reservoir Project.

[1][10. Tholudur (Wellington) Reservoir Project.

11. Gomukhinadhi Reservoir Project].

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[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:—

"10. Vidur Reservoir Project".

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SCHEDULE II.

[1][*See* section 20 (1)]

District.	*Taluk.*	*Revenue number and name of village.*	*Extent of the lease hold.*
(2)	(3)	(4)	(5)
1 Chinglepet ..	Saidapet ..	13. Grant Lyon	Whole viliage.
2 Do.	Do. ..	55. Muthapudupet ..	Do.
3 Do. ..	Ponneri ..	146. Karadiputhur ..	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 Madras ..	.. ..	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. Mottankurichi ..	Do.

[1] These words, figures and brackets were substituted by section 10 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 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 Additional Water- cess(Amendment) Act, 1976 (President's Act 4 of 1976), which came into force on the 1st July 1976.

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[1][SCHEDULE III

***

SCHEDULE IV

***]

[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, 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 1977:—

"SCHEDULE III.

(*See* sections 11-A, 11-B and 11-F.)

1. Sathanur Reservoir Project.
2. Mettur Canal (Scheme) Project.
3. Krishnagiri Reservoir Project.
4. Chinnar Reservoir Project.
5. Lower Bhavani Project.
6. Parambikulam-Aliyar Project.
7. Upper Reservoir Project.
8. Amaravathy Reservoir Project.
9. Vattamalaikarai Reservoir Project.
10. Manjalar Project.
11. Vaigai Reservoir Project in Madurai district.
12. Marudhanadhi Project.
13. Ramanadhi Reservoir Project.
14. Ghatananadhi Reservoir Project.
15. Karuppanadhi Reservoir Project.
16. Neyyar Irrigation Project.
17. Chittar-Pattanamkal Project.

SCHEDULE IV.

(*See* sections 11-A, 11-B and 11-F.)

1. Varattupallam Reservoir Project.
2. Gunderipallam Reservoir Project.
3. Kodaganar Reservoir Project.
4. Ponnaniar Reservoir Project.
5. Polar-Porandalar Reservoir Project.
6. Varadhamanadhi Resrvoir Project.
7. Parappalar Reservoir project.
8. Pilavukkal Reservoir Project.
9. Vaigai Reservoir and Modernisation Project in Ramanathapuram district.
10. Gomukhinadhi Reservoir Project.
11. Manimuktha Nadhi Reservoir Project.
12. Tozhudur (Wellington Reservoir) Project.
13. Vidur Reservoir Project.".

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The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 9th November 2002 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:—

Short title and commencement.

1. (1) This Act may be called the Tamil Nadu Additional Assessment and Additional Water-Cess (Amendment) Act, 2002.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

Tamil Nadu Act 8 of 1963.

Amendment of section 2.

2. In the Tamil Nadu Additional Assessment and Additional Water-Cess Act, 1963 (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 (10), the following clause shall be inserted, namely:—

"(10-A) "wet crop" includes paddy, sugarcane, betel, plantain, turmeric, elephant yam, areca, limes, oranges, pomegranates and any other crop which is systematically irrigated;".

Amendment of section 5.

3. In section 5 of the principal Act, in sub-section (1),—

(1) for clause (i) the following clause shall be substituted, namely:—

"(i) 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);";

(2) the provisos shall be omitted.

(By order of the Governor)

A. KRISHNANKUTTY NAIR,
Secretary to Government,
Law Department.

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ON BEHALF OF THE GOVERNMENT OF TAMIL NADU

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The following Act of the Tamil Nadu 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:—

Short title and Commencement.

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.

Tamil Nadu Act 8 of 1963.

Amendment of Schedule-I.

2. In Schedule-I to the Tamil Nadu Additional Assessment and Additional Water-Cess Act, 1963, the projects mentioned in items 1 to 11 shall be omitted.

(By order of the Governor)

A. KRISHNANKUTTY NAIR,
Secretary to Government,
Law Department.

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DTP—IV-2 Ex. (320)—3