

Water Tax

DESCRIPTION:

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[Allocation of collections to Panchayat Raj Institutions.](#)

In the Andhra Pradesh Water Tax Act 11 of 1988. the Govt. have rationalised the levy and collection of water rates in the State by introducing uniform water rates on all lands by treating all lands whether classified as wet or dry in the Revenue Records as Dry in levying uniform Water rates all major and medium irrigation projects are classified in the Act under Category – I and other Government Irrigation sources which supply water for a period of (5) months and above are classified under Category-II. These Water rates are applicable from 1-7-1986 onwards.

The Government have issued ordinance No.1/97 enhancing the Water rates amending the A.P. Water Tax Act, 1988 which came into force w.e.f. 1-7-96 i.e., from Fasli 1406 vide Govt. Memo.No.956/LR/3/97-3, Revenue (L.R) Department, dt. 29-1-97. (Act. 13/99)

Amendments: 

The following amendments were issued by the Govt. from time to time in regard to levy of cesses on the sources notified under the A.P. Water Tax Act. 1988 and also on dry lands.

1.G.M.No.956/IR.III/97-3,dt.29.1.97 Ordinance 1/97	Local cess/land cess @ 18 ps. waived on the lands irrigated by the sources notified under the A.P. Water Tax Act. 1988 .	From fasli 1406 (1.7.96) onwards
G.O.M.S. No. 267 Rev. (IR) Dept.,	Education cess @19 ps. also waived dt. 18.4.98 on the lands irrigated under the sources notified u/s.4 of A.P. Water Tax Act.1988.	w.e.from 1.7.96 F.1406 onwards
3. G.O.Ms. No. 559, Rev. (IR), dated31.7.98	Waived the local cess and land cess @ 18 ps per one rupee on dry lands.	From the date of issue of G.O. ie from 31.7.98

Schedule of rates of Water Tax Act 11/1988 as amended by Act of 13/97

w.e. from Fasli 1406 (1.7.96) onwards)

Sl. No	Nature of Crop	Category I (Rs.)	Category II (Rs.)
1	First or single wet crop	200	100
2	Second and third wet crop	150	100
3	First crop irrigated dry	100	60
4	Second and third crop irrigated dry	100	60
5	Duffasal crop in the fasli year	350	350
6	Aqua-culture per year	500	500

According to the said ordinance the following are the important points to be kept in view while charging/levying water tax.

1. The irrigation sources which are capable of supplying water for four months in a year instead of 5 (Five) months, are to be notified as sources under Category-II. These particulars are to be furnished at once.
2. The land cess and local cess and also Education cess @ 19 ps. in the respective areas need not be collected for the lands irrigated by the sources notified under the A.P. Water Tax Act,

1988.

3. In respect of other irrigation sources not notified under A.P. Water Tax Act, 1988, the present arrangement would continue.

Cesses are not leviable on amounts levied as penalties in case of

- (a) objectionable encroachment
- (b) for unauthorised and irregular irrigation
- (c) tree tax.
- (d) sale proceeds of usufruct of trees and (e) fishery rentals.

The cesses of 37 paise per rupee of land revenue are reduced to 5 paise per rupee of land revenue in respect of farmers holding either wet or dry or both, not exceeding ten acres of dry land or five acres of wet land (Sec.6(1-A) of the A.P. Land Revenue (Enhancement) Act. 1967, as amended). In computing the extent of land held by a pattadar for the purpose of sub-section 6(1-A) of the Act, one acre of wet land shall be equal to two acres of dry land.

The reduced cess of 5 paise per rupee of land revenue shall be apportioned between land cess and education cess in the ratio of 18:19.

Following are the head of accounts for remittance of land revenue / Water Tax

Land Revenue / Water Tax

0029 Land Revenue

800 Other Receipts

81 Other Items

Ploughing back of water tax to (Water User Associations (WUAs)/Panchayats

The Government in G.O.Ms.No.115 Rev. (LR.3) Dept., dt.13.2.2001, read with instructions in Lr. No. Com./CAD/DEE.I/Wts. dt.15.9.2001 of the Commissioner, CAD & Secretary to Govt., (I & CAD) Department, Hyderabad the Water Tax collection from the current Demand only will be ploughed back to farmers organisation and not the portion of the Tax relating to the arrears.

The following ratio is to be followed for allocation of Water Tax collection from the Fasli Year 1410.(F.1410)

1) From 1.7.2000 to 31.1.2001 Allocation

Sector	Water Charges per Acre	WUAs	DCs	PCs	GPs	Irrigation Dept.
Major	Rs.200/-	50/-	20/-	20/-	10/-	100/-
Medium	Rs.200/-	60/-	-	30/-	10/-	100/-
Minor	Rs.100/-	90/-	-	-	10/-	-

2) From 1.2.2001 to 30.6.2001 Allocation

Sector	Water Charges per Acre	WUAs	DCs	PCs	GPs	Irrigation Dept.
Major	Rs.200/-	100/-	40/-	40/-	20/-	-
Medium	Rs.200/-	20/-	-	60/-	20/-	-
Minor	Rs.100/-	90/-	-	-	10/-	-

3) From 1.7.2001 to 30.6.2002 (Fasli 1411) and till further orders Allocation

Sector	Water Charges per Acre	WUAs	DCs	PCs	GPs	Irrigation Dept.
Major	Rs.200/-	50/-	20/-	20/-	10/-	100/-
Medium	Rs.200/-	60/-	-	20/-	10/-	100/-
Minor	Rs.100/-	90/-	-	-	10/-	-

The Water Tax collected under Major and Medium irrigation sources is to be adjusted through challan to the Govt., under following head of account :-

Major Head – 8782 – Cash remittances

Minor Head – 102 – P. W. remittances

Sub Head – 01 – Remittances

Adjustment of Land Cess

The adjustment of land cess to the various Panchayat Raj Institutions will be as shown below as an example :

Rs. P.

i) Total remittance of land revenue made into

the Treasury in the Fasli Year.

1407-00

ii) Deduct Amount collected towards reduced cesses at 5 paise 37-00
per rupee of land revenue on exempted land revenue
in the fasli year.

iii) Balance:

1370-00

iv) Land revenue component in item

1000-00 above

v) Cesses component to item No.(iii) above

370-00

vi) Land cess component in item No.(ii) arrived at 18:19 proportion. 18-00

vii) Land cess component in item No.(v) arrived at 18:19 proportion. 180-00

viii) Total land cess to be adjusted to Panchayat Raj
Institutions [(vi)+(vii)] 198-00

ix) Proportionate land cess to be adjusted to Panchayat Raj Institutions at the rate of 5:6:7

a) Zilla Parishad : 55-00

b) Mandal Praja Parishad : 66-00

c) Gram Panchayat : 77-00

ACTS

[The Andhra Pradesh Water Tax Act, 1988 as amended by Act 13 of 97](#)

[The Andhra Pradesh Water Tax Rules, 1990.](#)

FORMS

[Form I](#)

[Form II](#)

[Form III](#)