The NALA Act

THE ANDHRA PRADESH NON–AGRICULTURAL LANDS ASSESSMENT ACT, 1963

(Act No. 14 of 1963)

[27th August, 1973]


An Act to provide for the levy of assessment on lands used for non-agricultural purposes.

Be it enacted by the Legislature of the State of Andhra Pradesh in the fourteenth Year of the Republic of India as follows:—

1. Short title, extent, application and commencement:—

   (1) This Act, may be called the Andhra Pradesh Non–Agricultural Land Assessment Act, 1963.

   (2) It extends to the whole of the State of Andhra Pradesh but applies only to non–agricultural lands.

   (3) It shall be deemed to have come into force on the 1st day of July, 1963.

CASE LAW


2. Definitions:—

In this Act, unless the contest otherwise requires:—

(a) 'agriculture' means—
(i) the raising of any crop of garden produce; (ii) the raising of orchards; or (iii) the raising of pasture;

(b) 'commercial purpose' means a purpose connected with the undertaking of any trade, commerce or business it does not include an industrial purpose;

(c) 'Government' means the State Government;

(d) 'industrial purpose' means any purpose connected with an industrial undertaking where the process of manufacturing any article is carried on with the aid of power and includes a purpose connected with excavation, underground or otherwise where any operation for the purpose of searching for, or obtaining a mineral has been or is being carried on;

**Explanation:**— In this clause, "power" means electrical energy or any other form of energy which is mechanically transmitted and is not generated by human or animal agency;

(e) 'land revenue' includes Dhar Khas, ground-rent or other similar tax payable to the Government;

(f) 'Local area' means the area within the jurisdiction of the Municipal Corporation of Hyderabad, a Municipality or any other area which is recognised as a village in the revenue accounts of the Government;

'Mandal Revenue Officer' means the Mandal Revenue Officer in whose jurisdiction the land or part thereof is situate and includes any officer empowered by the Revenue Divisional Officer to exercise the powers and perform the functions of a Mandal Revenue Officer under this Act.]

(g) 'non-agricultural land' means land other than the land used exclusively for the purpose of agriculture, but does not include the land used exclusively for — (i) cattle sheds; (ii) hay-ricks;
'notification' means a notification published in the Andhra Pradesh Gazette, 'occupier' includes: —

(i) any person for the time being paying or liable to pay to the owner rent, or any portion of the rent, for the non-agricultural land or, for the structure constructed on such land, or part of such land or structure, in respect of which the word is used, or damages on account of the occupation of such land, structure or part; and

(2) a rent-free occupant;

(j) 'owner' includes any person for the time being receiving or entitled to receive, whether on his own account or as agent, or trustee, guardian, manager receiver, for another person or for any religious, educational or charitable purpose, rent or profits for the non-agricultural land or, for the structure constructed on such land, in respect of which the word is used, and also includes in respect of the land owned by the State Government or the Central Government: —

(i) a lessee, if the land has been leased out by that Government for any commercial, industrial or other non-agricultural purpose; and

(ii) a local authority, if the land is vested in the local authority and used for any commercial, industrial or other non-

(k) agricultural purpose deriving income therefrom; 'Revenue Divisional Officer' means the Revenue Divisional Officer in whose Jurisdiction the non-agricultural land or a part thereof

1. Ins. by Act 8 of 1994, dt. 1–7–1993
is situated and includes any officer not below the rank of a Revenue Divisional Officer empowered by the Government to exercise the powers and perform the functions of the Revenue Divisional Officer under this Act.

(1) 'Revenue Inspector' means the Revenue Inspector in whose jurisdiction the non-agricultural land or a part thereof is situate and includes any officer empowered by the Revenue Divisional Officer to exercise the powers and perform the functions of a Revenue Inspector under this Act.

CASE LAW

Sees. 2(j), 3 and 12 (as amended by Act 28 of 1974 with effect from 1–7–1974), Companies Act, 1956, Sec. 3, Evidence Act, 1872, Sec. 115 and Constitution of India, 1950, Art. 285. A clear distinction must be drawn between a company and its shareholder, even though that shareholder may be only one such as the Central or State Government. In the eye of the law, a company registered under the Companies Act is a distinct legal entity other than the legal entity or entities that hold its shares. The appellant–Company is a separate and distinct legal entity that runs its own industry and thus not entitled to exemption from payment of assessment. Provisions of Sees. 12 and 2(j) are not ultra vires as Art. 285 does not apply when the property that is to be taxed is not of the Union of India but of a distinct separate legal entity. There is no estoppel against a statute. Lessee of Central Government layed leased out for commercial, industrial or other non-agricultural purpose included in the definition of "owner" under amended statute and thus made liable to pay non-agricultural assessment. Amendments made by Act 28 of 1974 have no retrospective effect. Therefore no demand for non-agricultural assessment could have been made upon appellant–Company for any period prior to 12–7–1974 when Act 28 of 1974 came into effect. Question of reading down comes in only if it is found that a particular provision is ultra vires as it stands. The appellant–Company is a lessee of the Union of India through the Department of Atomic Energy and also a company registered under the Companies Act, 1956 and as such a distinct legal entity other than the legal entity (the Central Government) that hold its shares. As land was leased out to the
By virtue of the amended definition of "owner" in Sec.2(j) the appellant is the "owner" of the said land and by virtue of Sec. 3 is liable to pay non-agricultural assessment thereon. *Electronics Corporation of India vs. Government of A.P., (1999) 4 SCC 458 = 1999 (5) ALT 2.2 (DN SC) = 1999 (5) Supreme 28 = AIR 1999 SC 1734.*

Section 2(i), 3,10 and Section 12 (b) – Definition of "owner" and "occupier" of Lands – State Governments' power to assess and demand tax under the Act. Petitioner, Reshtriya ispat Nigam Ltd., Vishakhapatnam was handed over land acquired for Steel Plant. After acquisition land handed over to Union of India, who in turn made it over to the petitioner for utilisation for erection of Steel Plant under a power of Attorney executed by Central Govt. NALAAct, Sec.2(i) and 2(j) – "owner" or "occupier" liable to be taxed. Question is whether petitioner is "owner" or "occupier" to attract the provisions of the Act. *RashtriyalspatNigam Limited, Vishakhapatnam vs. State of A.P., 1997 (2) An. WR 690 (DB).*

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section 2(d) – Industrial Purpose – Meaning of – Activity of Generation of electrical energy falls within the meaning of Industrial purpose. However, activity of merely receiving of electricity generated at some other place and transmitting the same through a sub-station does not amount to process of manufacturing any article with the aid of power and it is not an 'Industrial purpose'. Reduction of voltage is not industrial purpose. *Power Grid Corporation of India Ltd., Secunderabad vs. State of A.P., 1997 (1) ALT 134 (DB)*.


Sections 2 (j) and 3 and Constitution of India, Art. 285 – Landed property owned by Central Government leased out to Electronics Corporation of India. Demand of tax by the State Government under the Act – Valid. Electronics Corporation of India Ltd., *Hyderabad vs. Secretary to Revenue Department, Gout, of A.P., 1982 (2) ALT 45 (NRC) = 1982 (2) APLJ 283 = 1983 (1) An.WR 39.*

Sees. 2 (a), (b), (d) and (g) and 3 and Schedule – Levy of Non-agricultural Land Assessment – Land alienated to petitioner company at its request for establishing cement factory, i.e., for industrial purpose. 'Word used' occurring in charging Section 3 and Schedule. Meaning of- It means land not only actually used but also meant to be used or set apart for being used or even readily available for use. Non-agricultural land assessment is leviable on entire land alienated to petitioner company for industrial purpose and not merely on actual area of land occupied by cement factory consisting of buildings wherein machinery was installed, godown, electrical rooms, workshop, substation, Laboratory, Time Office, security post and other buildings.

*AIR 1983 A.P. 234 ; AIR 1983 A.P. 239 (DB) Division Bench Judgment in W.P. 290 of 1965 dated 22-4-1970 (Unreported) overruled to the extent of the word "used".*

*S. V. Cement Ltd. vs. Revenue Divisional Officer, Nandyal and others; 1993 (2) ALT 32 = 1993 (1) An. W.R. 529 = 1993 (2) APLJ 47 (F.B.).*

3. Levy of assessment on non-agricultural land:—

(1) In the case of non-agricultural land in a local area with the population specified in column (1) of the Schedule, there shall be levied and collected by the Government for each Fasli Year commencing on the first day of July, from the owner of such land, an assessment, at the rate specified in column (2) where the land is used for any industrial purpose, at the rate specified against it in column (3) where the land is used for any commercial purpose and at the rate
specified against it is column (4) where the land is used for any other non-agricultural purpose including residential purpose;

provided that where assessment is levied and collected in respect of such land under this Act, no land revenue shall be payable in respect of that land and nothing contained in any enactment, regulation, order, by-law, rule, scheme, notification, or other instrument having the force of law, in operation immediately before the commencement of this Act relating to the assessment, levy and collection of land revenue on non-agricultural land shall apply in respect of that land, except as respect things done or omitted to be done before the commencement of this Act;

Provided further that any amount payable on such land at the commencement of this Act, towards the arrears of land revenue may be recovered under the provisions of the Andhra Pradesh Revenue Recovery Act, 1864.

Explanation:—Where the land is used for any industrial or commercial purpose and also for any other non-agricultural purpose, such land shall be assessed at the rates specified in column (2) or column (3) of the Schedule as if it were used solely for any industrial or commercial purpose, as the case may be.

(2) Notwithstanding anything contained in sub-section (1), where the assessment leviable on any non-agricultural land under this Act, is less than the land revenue payable on such land, the land revenue alone shall be payable on that land.

CASE LAW

Section 3 – Tax leviable on non-agricultural land – In order to levy the tax it is necessary that there should be a finding that the land is being used for non-agricultural purpose i.e., industrial or commercial purpose. The use of the land should be "in presenti". Interpretation of the expression "used". Interpretation of the High Court that it includes the wider meaning of 'meant to be used' or 'set apart for being used'. Such interpretation improper – Interpretation of Statutes. Taxing statute requires strict construction. Nothing to be read into it – Order of the High Court set aside regarding interpretation aforesaid – Appeal allowed. Federation of Andhra

Sec. 3 – Levy Assessment is to be for each fasli year. Food Corporation of India vs. Sub-Collector, Narsapur; 1999 (2) An.W.R. 178 (SC) = AIR 1999 SC 2521 = 1999 (6) Supreme 255.

Sec. 3 – Food Corporation of India cannot claim exemption from taxation under Art. 285 – Assessment on non-agricultural land has to be levied for each fasli year. Demand can be made after the expiry of the fasli year to which it relates. Food Corporation of India vs. Sub-Collector, Narsapur; (1999) 6 SCC 80 = 1999 (5) ALT 11.4 (DN SC) = 1999 (6) Supreme 255 = AIR 1999 SC 2521.

Section 3 and Major Port Trusts Act, 1963 – Board of Visakhapatnam Port Trust is not a department of the Central Government. It has the attributes of a company. It is distinct from Central Government. Properties etc., vest in the Board. Contention that the Board is not the absolute owner of the properties and that only the management of these properties vests with the Board has no basis. It cannot claim exemption from taxation i.e., property tax arid non-agricultural lands assessment. Board of Trustees for the Visakhapatnam Port Trust vs. State of A.P. 1 (1999) 6 SCC 78 = 1999 (5) ALT 11.3 (DN SC) = AIR 1999 SC 2452 = 1999 (6) Supreme 257.

Secs. 3, 4 and 12, A.P. Non-Agricultural Lands Assessment Rules, Rule 3 and Mines and Minerals (Regulation and Development) Act, 1957 (67 cf 1957), Sec.4 – Lease granted for mineral bearing lands under the Mines and Minerals (R & D) Act. State has no legislative competence to levy tax on such lands. Authorities acting under NALA Act cannot assess and collect the tax on such lands unless it is one of the terms of the lease deed itself that such tax is liable to be paid by the lessee. Lease deed in the case has no such stipulation. Impugned demand notice and orders passed confirming the illegal demand are quashed. M/s. The K.C.P. Ltd., Ramakrishna Cements, Macherla, Guntur Dist. vs. State of A.P. and others; 1999 (6) ALT 569 (D.B.) .
Sec. 3 – In the case on hand, assessment is made for each fasli separately, though demand is raised for 14 years. Claim for any particular year not barred. No error in the reasoning of the High Court – Appeal dismissed. Food Corporation of India vs. Sub-Collector, Narsapur and others; 1999(2)An.W.R. 178(SC)= 1999 (6) Supreme 225 = AIR 1999 SC 2521.

Sec. 3 – Is the charging section which empowers the Government to collect assessment from the ‘owner’ of the land. Petitioner’s contention that he is not the ‘owner’ and therefore not liable to pay the assessment. Contention rejected petitioner held ‘owner’ – No merit in the Writ Petitions – Dismissed. M/s. Hindustan Cables Ltd. vs. Gout. qfA.P.; 1997 (3) An.W.R. 146 (DB).

Sections 3 and 4 – Petitioners land, of about 20, 535sq. mts. is covered by bushes, shurbs and unwanted vegetation, and hence not assessable under the Act, as contended by the petitioner. Whether the land is waste land requires enquiry. If it is assessed, it can be adjusted in the subsequent assessment. Hence matter remitted to the Mandal Revenue Inspector for enquiry and proper assessment – Petition allowed accordingly. Central Ware housing Corporation vs. Revenue Divisional Officer, Nizamabad and others; 1997 (2) An.WR 422–(DB).

Rule 3 not complied with in the instant case. Hence impugned notice dt. 21-7-1995 is quashed. However, the Mandal Revenue Inspector can issue fresh show cause notice receive objections consider the same and pass appropriate orders – Writ Petition ‘allowed accordingly.’ *Indian Oil Corporation Ltd., Marketing Division, Visakhapatnam vs. Senior Spl. Revenue Inspector (NALA), Office of the Mandal Revenue Officer, Visakhapatnam (Urban), 1997 (3) An.WR 12 (DB).*

sections 3 and 4 – Section 3 is charging section and Section 4 speaks about determination of assessment and issue of demand notices. The Central Government is the "owner" of the Land not the petitioner, which *is* not the lessee thereof. Having regard to Section 12(b) such land cannot be assessed under Section 3 of the NALA Act. Impugned demand notices quashed – Writ Petitions allowed; *RashtriyaSpatNigamLimited, Visakhapatnam vs. State of A.P. and others; 1997 (2) An.W.R. 690 (D.B.)*.


Sections 3, 4, 5 and 6 – Mandal Revenue Inspector assessed the land of petitioners to tax u/Sec. 4 of the Act – Tax paid. Subsequently Mandal Revenue Inspector purported to reassess and issued notice to petitioners. Questioned on the ground that under Section 4 of the NALA Act, there is no power for the Mandal Revenue Inspector to reassess the tax on the ground that part of the land had escaped assessment. Provisions of Sections 3, 4, 5 and 6 of the Act considered. *M/s. IOLLimited (Formerly known as Indian Oxygen Ltd.) vs. Mandal Revenue Officer, Balanagar Mandal, Hyderabad, 1998 (2) An.WR 723 (DB).*

Sees. 3 and 4 and Rules made thereunder – Assessment of tax on non-agricultural lands. Levy of and determination – No limitation fixed for qualification of such tax. Demand for tax made by an order collectively for some years and not for each fasli year separately. Not unreasonable and not barred by time. *Food Corporation of India vs. Sub-Collector Naraspur and others. 1990 (2) An.WR. 232 = 1990 (1) L.S.44.*
4. Determination of assessment and issue of demand notice:—

The Revenue Inspector shall determine the assessment payable by an owner of non-agricultural land after making such inquiry as maybe laid down by the rules made under this Act and cause a notice of demand to be served on the owner specifying the amount of such assessment which shall be paid within thirty days from the date of service of the notice of demand.

CASE LAW

Levy of tax on non-agricultural lands and collection of cess by Municipalities are different from one another. *M/s. Patel & Co. vs. R.D.O., Khammam; 1995 (1) ALT 255 (DB)*.


section 4 – Levy of non-agricultural assessment tax – Where the population of village in which sub-station from which electricity generated at some other place is merely being transmitted is less than 10,000 and where such activity is not an industrial purpose, assessment of tax under the Act on the land in which such activity is being carried on not legal. *Power Grid Corporation of India Ltd., rep. by its Deputy GeneralManager, Shri Y.P. Batra, Secunderabad vs. State ofA.P., 1997(1) ALT 134 (D.B.)= 197 (1) L.S. 1*.
Section 4 – There is no power conferred under the NALA Act on the assessing Authority viz., Mandal Revenue Inspector to reopen the assessment or to reassess the person in respect of non-agricultural land owned by him. Order for reopening Assessment without – Jurisdiction – Quashed – However, the Revenue Divisional Officer the Revising Authority can suo motu revise the order under Section 6 of the Act. M/s. IOL Limited (Formerly known as Indian Oxygen Ltd.) vs. Mandal Revenue Officer; 1998 (2) An.W.R. 723 (D.B.).

5. Appeal:—

(1) Any person aggrieved by the demand served under Section 4 may within thirty days from the date of service of notice on him, prefer an appeal to the Tahsildar.

(2) On the filing of such appeal, the Tahsildar shall, after making such inquiry as he considers necessary and after giving the aggrieved person an opportunity of being heard, pass such orders as he thinks fit, which shall, subject to the provisions of Section 6, be final.

CASE LAW

Sections 5 and 6 and A. P. Land Revenue Act, 1317 F. – NALA was enacted for levy of assessment on lands used for non-agricultural lands. It is a self-contained Code. Land Revenue Act was enacted to amend and consolidate orders and Regulations relating to land revenue. Under Sec. 6 of NALA, RDO has revisional jurisdiction on the orders passed by the appellate authority. Such a revisional order when attained finality cannot be reopened by the Joint Collector by exercising his revisional powers under Sec. 166–B (2) of the Land Revenue Act. The order of Joint Collector is a nullity – Cannot be sustained. Voltas Ltd. vs. Jt. Collector, Medak, 2001 (2) ALT 269 (DB)=2001 ALT (Rev.) 165.

6. Revision:—

The Revenue Divisional Officer may either suo motu or on an application made to him call for and examine the record of any order passed or proceeding
recorded by the Revenue Inspector under Section 4 or the Tahsildar under Section 5 for the purpose of satisfying himself as to the legality of propriety of such order or as to the regularity of such proceeding and may pass such order as he thinks fit:

Provided that no order prejudicial to a person shall be passed unless such person has had an opportunity making his representation.

CASE LAW

Section 6 Proviso – Jurisdictional lapse of quasi-judicial authority. Demand of differential non-agricultural land tax made by Mandal Revenue Officer on the objection of Audit Wing of Accountant-General’s Office and on the administrative directions of superior officers. Not legal and without jurisdiction – He is an appellate authority and has no power to reopen assessment already made and revise the demand. Impugned demand set aside – Revenue Divisional Officer who is the revisional authority can proceed in the matter afresh by issuing show cause notice to assessee disclosing reasons and basis for the proposed revision and pass orders after giving opportunity to assessee to make representation uninfluenced by audit objection and instructions of Superior Officers. Assessment and revision of tax are quasi-judicial functions. Administrative directions in discharge of such functions cannot be countenanced. Y. Ratish vs. The Mandal Revenue Officer, Nellimerla, Vizianagaram Dist; 1995 (1) An.WR 492 (DB).


7. Remission:—

The Government may, by general or special order and for just and sufficient reason to be recorded therein, remit in whole or in part, the
assessment payable under this Act in respect of any non-agricultural land in a local area.

1[8. Power to amend Schedule:—

(1) The Government may, by notification, alter, add to or cancel any of the items of 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 Legislative Assembly, as soon as may be, but in any case during the next session of the Legislative Assembly following the date of the issue of the notification, a Bill on behalf of the Government, to give effect to the alteration, addition or cancellation as the case may be of the Schedule specified in the notification 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 anything previously done thereunder.

Provided that if the notification under sub-section (1) is issued when the Legislative Assembly is in session, such a Bill shall be introduced in the Legislative Assembly 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 Legislative Assembly, 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.
1. Subs, bv Act 8 of 1993 (w.e.f. 1-7-1993).

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9. Assessment recoverable as public revenue:—

The assessment payable in respect of and non-agricultural land under this Act, shall be deemed to be public revenue due upon such land and the provisions of the Andhra Pradesh Revenue Recovery Act, 1864 shall apply in relation thereto.

10. Recovery from occupier of non-agricultural land in certain cases:—

   (1) Where the owner of any non-agricultural land is himself not the occupier thereof and is in default of payment of the assessment, such assessment may be recovered from the occupier of such land.

   (2) Any occupier who has paid the assessment under sub section (1) shall be entitled to deduct the amount so paid from the amount of rent or any other sum due from him to the owner.

CASE LAW

Section 10 – Liability to pay tax – Liability is on owner or lessee – Sec.2(i) – Definition of occupier. Section 2 (j) – Definition of owner – In the instant case Government is owner – Petitioner not lessee – Hence levy of tax unauthorised. Hindustan Zinc Visakhapatnam us. R.D.O. Visakhapatnam, 1989 (1) ALT 611 = 1989 (1)APLJ 557.

11. Power to exempt:—

   (1) The Government may, by order, published in the Andhra Pradesh Gazette, setting out the grounds therein exempt either permanently or for a specified period, any class of non-agricultural lands from the levy of assessment under this Act, subject to such
restrictions and conditions as the Government may consider necessary to impose.

(2) Every order made under sub-section (1) shall, immediately after it is made be laid on the Table of the Legislative Assembly 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 in two successive sessions and if, before the expiration of the session in which it is so laid or the session immediately following, the Assembly agrees in making any modification in the order or in the annulment of the order, the order shall thereafter have effect only in such modified form, or shall stand annulled, as the case maybe, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that order.

12. Act not to apply to certain lands:—

Nothing in this Act shall apply to—

(a) land in any estate not taken over by the Government under the Andhra Pradesh (Andhra Area) Estates (Abolition and Conversion into Ryotwari) Act, 1948;

(b) land owned by the State Government or the Central Government other than—

(i) the land leased out for any commercial, industrial or other non-agricultural purpose; or (ii) the land vested in a local authority and used for any commercial, industrial or other non-agricultural purpose deriving income therefrom;
(c) land owned by a local authority and used for any communal purpose so long as no income is derived in respect thereof;
(d) land owned by any educational, charitable or religious institution.
(e) land used exclusively for residential purpose where its extent does not exceed one hundred square metres.

**CASE LAW**

Section 12(c) – Tax on non–agricultural land – Exemption from – Agricultural Market Committee is a local authority. Market Committee does not detract from the character of being a local authority merely by the fact that it does not consist of elected members. Its land put to use for communal purpose. Such land exempt from tax under NALA Act if no income is derived therefrom. However, if any income is being derived from any part of such land, tax is leviable to such extent. No factual data or details available to find out whether petitioners–Market Committees are deriving income from any part of the land in their possession. Directions therefore given to Mandal Revenue Officers concerned to decide the said issue after enquiry. Demand for tax made in violation of mandatorioy procedural requirements. Till final decision is taken on the issue, directions given not to enforce tax under the Act pursuant to demand notices issued without holding enquiry under the NALA Rules. *Agricultural Market Committee, Punganur and others vs. MandalRevenue Officer, Punganur Mandal, Chittoor District and others; 1999 (6) ALT 49 (D.B.).*

Sees. 12, 2(j) and 3 (as amended by Act 28 of 1974 w.e.f. 1–7–1974) and Constitution of India, Art.285 – Land owned by Government – Leased out to a company. Share capital of the company subscribed by Government. Company's liability to pay non–agricultural assessment. Section 12 applies to land which was owned by the Central or a State Government and was leased out for any commercial, industrial or other non–agricultural purpose. Under Section 2(j) "owner" includes a lessee of land owned by the Central or a State Government if the land was leased out by such a Government for a commercial, industrial or other non–agricultural purpose. By virtue of Sec. 3, the obligation to pay non–agricultural assessment on the leased land lay upon the owner–lessee. Article
285 has no application. Provisions of the Act are not ultra vires. A company registered under the Companies Act is a distinct legal entity other than the legal entity or entities that hold its shares. The company being the owner of the demised land is liable to pay non-agricultural assessment on it. The State Government is entitled to levy non-agricultural assessment upon the said land subsequent to 12-7-1974 and recover it from the Company. Electronics Corporation of India Ltd. and others vs. Secretary, Revenue Department, Gout. of Andhra Pradesh and others; 1999 ALT (Rev.) 249 (SC) = (1999) 4 SCC 458 = 1999 (5) ALT 2.2 (DN SC) = AIR 1999 SC 1734 = 1999 (5) Supreme 28.


Sec. 12 (d) – Land held by a religious institution is exempt from payment of tax. The Andhra Evangelical Lutheran Church vs. Gout. 0jA.P. & another, 1986 (1) ALT 66 (NRC).

Section 12(d) and A.P. (Telangana Area) Public Societies Registration Act, 1350 Fasli. Dr. B.R. Ambedkar Education Society vs. Revenue Divisional Officer, Hyderabad and another, 1997 (2) An.WR 331 (DB)=1996 (2) APLJ 475.

13. Power to make rules:—

(1) The Government may, by notification make rules for carrying out all or any of the purposes of this Act.

(2) In particular and without prejudice to the generality or the foregoing power, such rules may provide for—

(a) the furnishing of information required for the purposes of this Act;

(b) the production of documents;

(c) the holding of inquiries and the enforcement of the attendance of the persons at such inquiries and their examination;
(d) any other matter which is necessary to give effect to the provisions of this Act.

(3) Every rule made under this section shall, immediately after it is made, be laid before each House of the State Legislature 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 in two successive sessions, and if before the expiration of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or in the annulment of the rule, the rule shall thereafter 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.

1 [THE SCHEDULE]
(See Section 3)

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