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THE TAMIL NADU IRRIGATION (LEVY OF BETTERMENT CONTRIBUTION) ACT, 1955.

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125-3-23
1955 : T.N. Act III  

Irrigation (Levy of Betterment Contribution)


[THE 1[TAMIL NADU] IRRIGATION (LEVY OF BETTERMENT CONTRIBUTION) ACT, 1955.]

(Received the assent of the Governor on the 4th March 1955 ; first published in the Fort St. George Gazette, on the 16th March 1955.)

An Act to provide for the levy of betterment contribution on certain lands in the State of Tamil Nadu.

WHEREAS it is expedient to provide for the levy of betterment contribution on certain lands in the State of Tamil Nadu ;

Be it enacted in the Sixth Year of the Republic of India as follows :—

1. (1) This Act may be called the Irrigation (Levy of Betterment Contribution) Act, 1955.

   (2) It extends to the whole of the State of Tamil Nadu.

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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, Part IV-A, dated the 15th May 1954, pages 170-171.

This Act was extended to the added territories by section 3 of, and the First Schedule to, the Tamil Nadu (Added Territories) Extension of Laws Act, 1962 (Tamil Nadu Act 14 of 1962) repealing the corresponding law in force in those territories.

This Act was extended to the Kanyakumari district and the Shencottah taluk of the Tirunelveli district by section 28 of the Tamil Nadu (Transferred Territory) Rythwari Settlement Act, 1964 (Tamil Nadu Act 30 of 1964) repealing the corresponding law in force in that territory.

3 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.
Definitions

2. In this Act, unless there is anything repugnant in the subject or context--

(1) 'betterment contribution' means the betterment contribution referred to in sections 4-A and 4-B; 

(2) 'drainage work' includes--

(a) channels, whether natural or artificial for the discharge of waste or surplus water and all works connected with or auxiliary to such channels;

(b) escape channels from an irrigation works;

(c) dams, weirs, embankments, sluices and groynes;

(d) all works for the protection of lands from floods or from erosion, which are owned or controlled by the Government, or which are maintained by them otherwise than by an assignment of land or land revenue made, confirmed, recognized by the Government, or which, having been constructed by the Government or being maintained by an assignment of land or land revenue as aforesaid, have not been made over to any person, but does not include works for the removal of sewage;

3[(2-A) 'execution' in relation to a notified work means the construction, expansion or alteration of the notified work;]

3[(3-A) 'improved old ayacut' in relation to any notified work means all lands which are significantly benefited by the execution of the notified work but does not include the ayacut of any existing irrigation or drainage work which has been merely repaired or restored to its original state after decay or injury.

1 These words, figures and letters were substituted for the words and figure "in section 3" by section 2(i) of the Tamil Nadu Irrigation (Levy of Betterment Contribution) Amendment Act, 1963 (Tamil Nadu Act 32 of 1963).

2 This clause was inserted by section 2 (ii), ibid.

3 This clause was inserted by section (2) (iii), ibid.
Explanation I.—For the purposes of this clause, lands shall be deemed to be significantly benefited by the execution of a notified work if such lands—

(a) having been under single crop irrigation or double crop irrigation from a Government source of irrigation before the execution of the notified work continue to be under such irrigation and are provided with a more adequate supply or better assured supply of water for irrigation as a result of the execution of the notified work, or

(b) having been liable non-beneficial submersion or stagnation of water before the execution of the notified work, have been substantially relieved of such submersion or stagnation as a result of the execution of the notified work.

Provided that no lands shall be deemed to be significantly benefited if the more adequate supply or better assured supply of water for irrigation referred to in clause (a) of this explanation or the substantial relief of submersion or stagnation referred to in clause (b) of this explanation is as a result of more repairs or restoration of the existing irrigation or drainage work to its original state after decay or injury.

Explanation II.—For the purposes of Explanation I, the question whether any land—

(1) is provided with a more adequate supply or better assured supply of water for irrigation shall be decided with regard to—

(i) the raising of the irrigation source concerned to a higher settlement classification;

(ii) supply of larger volume of water or supply of water for a longer duration; and

(iii) such other like matters as may be prescribed by rules made by the Government in this behalf.

(2) has been substantially relieved of the non-beneficial submersion or stagnation of water shall be decided with regard to—

(i) the improvement of the land on account of the protection from submersion or stagnation or on account of the reduction in the period of submersion or stagnation; and

(ii) such other like matters as may be prescribed by rules made by the Government in this behalf.
Explanation III.—A land shall be deemed to be significantly benefited notwithstanding that the benefit is not enjoyed, provided that such non-enjoyment is due solely to action or inaction on the part of the person or persons interested in such land;]

(4) "irrigation work" includes—

(a) all canals, channels, tanks, wells, reservoirs, ponds, spring ponds and madugus used for the supply or storage of water, and all works, embankments and structures (other than escape channels) connected therewith or auxiliary thereto, which are owned or controlled by the Government, or which are maintained by them otherwise than by an assignment of land or land revenue made, confirmed or recognised by the Government, or which, having been constructed by the Government or being maintained by an assignment of land or land revenue as aforesaid, have not been made over to any person;

(b) all such lakes and other natural collections of water or parts thereof as are situated on lands which are the property of Government;

(c) all rivers and natural streams or parts thereof;

(5) 'land holder' in relation to any land means the person liable to pay the public revenue due on the land;

[1] Provided that in respect of any land comprised in the holding of a kanamdar or a customary verumpattamdar in the territory to which the Malabar Tenancy Act, 1929 (9[Tamil Nadu] Act XIV of 1930) extends, the kanamdar or the customary verumpattamdar, as the case may be, shall be deemed to be the land holder in respect of such land;]

3[(5-A) 'new ayacut' in relation to any notified work means all lands which are benefited by the execution of the notified work.

1 This proviso was substituted for the original proviso by clause 5 of, and the Schedule to, the Madras Adaptation of Laws Order, 1957.

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 clause was inserted by section 2 (iv) of the Tamil Nadu Irrigation (Levy of Betterment Contribution) Amendment Act, 1963 (Tamil Nadu Act 32 of 1963).
Explanation I.—For the purpose of this clause, lands shall be deemed to be benefited by the execution of a notified work if such lands—

(a) having been left waste or under unirrigated cultivation before the execution of the notified work have been brought under irrigation subsequently with water supplied from a Government source of irrigation as a result of the execution of the notified work, or

(b) having been under single crop irrigation before the execution of the notified work have been brought under double crop irrigation subsequently with water supplied from a Government source of irrigation as a result of the execution of the notified work.

Explanation II.—A land shall be deemed to be benefited notwithstanding that the benefit is not enjoyed, provided that such non-enjoyment is due solely to action or inaction on the part of the person or persons interested in such land;

(6) 'notification' means a notification published in the *Fort St. George Gazette*;

1[(6-A) 'notified work' means any irrigation or drainage work executed on or after the 1st January 1947 and notified by the Collector of the district in the District Gazette.]

(7) 'Prescribed' means prescribed by rules made under this Act;

2[(8) * * * *].

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1 This clause was inserted by section 2 (v) of the Tamil Nadu Irrigation (Levy of Betterment Contribution) Amendment Act, 1963 (Tamil Nadu Act 32 of 1963).

2 This clause was omitted by section 2 (vi), *ibid*.

3 Now the Tamil Nadu Government Gazette.
New ayacut zones.

13. (1) Any new ayacut in every notified work may be classified into one or more of the following zones, namely:

(i) wet zone;

(ii) intermediary zone; or

(iii) irrigated dry zone.

(2) A wet zone shall comprise all the lands for which the water supplied as a result of the execution of a notified work will be ordinarily sufficient for one wet crop in a fasli year.

(3) An intermediary zone shall comprise all the lands for which the water supplied as a result of the execution of a notified work will be occasionally sufficient for one wet crop and will be ordinarily sufficient for one irrigated dry crop in a fasli year.

(4) An irrigated dry zone shall comprise all the lands for which the water supplied as a result of the execution of a notified work will be ordinarily sufficient for one irrigated dry crop in a fasli year but not sufficient for one wet crop in any fasli year.

Blocks under ayacut zone.

14. (1) Every wet zone, every intermediary zone or every irrigated dry zone may consist of Block A, B, C or D as classified below, namely:

(a) Block A shall consist of contiguous lands of wet taram 1, 2, 3 or 4;

(b) Block B shall consist of contiguous lands of wet taram 5;
(c) Block 'C' shall consist of contiguous lands of wet taram 6;

(d) Block 'D' shall consist of contiguous lands of wet taram 7 and above.

(2) Dry lands shall be classified according to the corresponding wet taram rates.

14-A. The Government shall be entitled to levy a betterment contribution from the landholder on every acre of land in any new ayacut in accordance with the rates specified in the schedule:

Provided that no betterment contribution shall be levied on any land in any new ayacut under a notified work, the cost of which does not exceed one lakh and fifty thousand rupees.

14-B. (1) The Government shall be entitled to levy a betterment contribution from the landholder on every acre of land in any improved old ayacut in accordance with the provisions of this section:

Provided that no betterment contribution shall be levied on any land in any improved old ayacut under a notified work, the cost of which does not exceed one lakh and fifty thousand rupees.

(2) The net expenditure on the notified work shall be ascertained by deducting from the gross expenditure on such work twenty times the annual increase in revenue, if any, from all the lands comprised in the improved old ayacut and in the new ayacut. The net expenditure so ascertained shall be apportioned in the prescribed manner on all lands comprised in the improved old ayacut.

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1 Sections 3, 4, 4-A, 4-B, 4-C, 4-D and 4-E were substituted for original sections 3 and 4 by section 3 of the Tamil Nadu Irrigation (Levy of Betterment Contribution) Amendment Act, 1963 (Tamil Nadu Act 32 of 1963).
Explanation I.—The expression "annual increase in revenue" in the case of lands other than those specified in Explanation II—

(a) means the increase in ryotwari assessment and the increase in water-cess ascertained in the prescribed manner where such increase is as a result of the execution of the notified work; and

(b) includes the additional assessment or additional water-cess, if any, under the 4[Tamil Nadu] Additional Assessment and Additional Water-cess Act, 1963 (4[Tamil Nadu] Act 8 of 1963), ascertained in the prescribed manner.

Explanation II.—The expression "annual increase in revenue"—

(a) means—

(i) in the case of estates abolished under the 4[Tamil Nadu] Estates (Abolition and Conversion into Ryotwari) Act, 1948 (4[Tamil Nadu] Act XXVI of 1948), the difference between the land revenue under section 23 of that Act and the rate of assessment imposed at a ryotwari settlement effected under section 22 of that Act, ascertained in the prescribed manner;

(ii) in the case of an inam estate abolished under the 4[Tamil Nadu] Inam Estates (Abolition and Conversion into Ryotwari) Act, 1963, the difference between the land revenue under section 21 of that Act and the rate of assessment imposed at a ryotwari settlement effected under section 20 of that Act, ascertained in the prescribed manner;

(iii) in the case of a minor inam abolished under the 4[Tamil Nadu] Minor Inams (Abolition and Conversion into Ryotwari) Act, 1963, the difference between the land revenue under section 12 of that Act and the rate of assessment imposed at a ryotwari settlement effected under section 16 of that Act, ascertained in the prescribed manner; and

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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.
(iv) in the case of a lease-hold village abolished under the [Tamil Nadu] Lease-holds (Abolition and Conversion into Ryotwari) Act, 1963, the difference between the land revenue under section 15 of that Act and the rate of assessment imposed at a ryotwari settlement effected under section 14 of that Act, ascertained in the prescribed manner;

Provided that—

(i) the land revenue referred to in clauses (i) to (iv) is less than the rate of ryotwari assessment referred to in those clauses and has been determined before the execution of the notified work;

(ii) the notified work was executed after the abolition of the estate, inam estate, minor inam or a lease-hold village, as the case may be, and before effecting the ryotwari settlement referred to in clause (i), (ii), (iii) or (iv), as the case may be; and

(b) includes the additional assessment or additional water-cess, if any, under the [Tamil Nadu] Additional Assessment and Additional Water-cess Act, 1963 (Tamil Nadu Act 8 of 1963), ascertained in the prescribed manner.

(3) The betterment contribution shall, subject to a maximum of fifty rupees per acre, be one-third of the net expenditure per acre of land appertioned under subsection (2).

24-C. (1) Any officer of the Revenue Department not lower in rank than a Revenue Divisional Officer specially authorized by the Government in this behalf (herein after referred to as the authorized officer) may, from time to time postpone, the inclusion of any land in the ayacut of a notified work, for such period as he may, by order in writing specify, on the ground that such land requires expensive lowering of the level or on such other ground as may be prescribed.

1 These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1963, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

2 Sections 3, 4, 4-A, 4-B, 4-C, 4-D and 4-E were substituted for original sections 3 and 4 by section 3 of the Tamil Nadu Irrigation (Levy of Betterment Contribution) Amendment Act, 1963 (Tamil Nadu Act 32 of 1963).
Explanation.—For the purposes of this sub-section, 'expensive lowering of the level' means any reclamation involving expenditure exceeding one hundred rupees per acre.

(2) Where the period specified in any order under sub-section (1) expires, the land referred to in sub-section (1) shall be deemed to be included in the ayacut aforesaid and the Government shall be entitled to levy contribution under this Act on such land with effect from the fasli in which such land shall be deemed to be included in the ayacut under this sub-section.

(3) Where any land included in the ayacut of a notified work is not fit for irrigation on the date of such inclusion for such reasons as may be prescribed and is subsequently brought under irrigation, the Government shall be entitled to levy contribution under this Act on such land with effect from the fasli in which the land is so brought under irrigation.

Authorized officer to levy betterment contribution. 1

14-D. Every authorized officer shall levy betterment contribution under this Act in respect of any land situated within his jurisdiction:

Provided that where the ayacut of a notified work lies within the jurisdiction of more than one authorized officer, the Government may, by general or special order, specify the officer who should levy betterment contribution in respect of lands in such ayacut.

Appeal. 1

14-E (1) Against any decision of the authorized officer with respect to the levy of betterment contribution under this Act, an appeal shall lie to the prescribed authority and such authority may make such order in the case as it may think fit.

(2) Any decision of the authorized officer with respect to the levy of contribution under this Act shall, subject to the right of appeal provided in sub-section (1), be final, shall be binding on all persons having interest in the land and shall not be liable to be questioned in a court of law.

1 Sections 3, 4, 4-A, 4-B, 4-C, 4-D and 4-E were substituted for original sections 3 and 4 by section 3 of the Tamil Nadu Irrigation ( Levy of Betterment Contribution) Amendment Act, 1963 (Tamil Nadu Act 32 of 1963).
5. Contribution payable under this Act in respect of any land shall be deemed to be public revenue due upon the said land; and the land, its products and the buildings (owned and occupied by the landholder) standing upon the land shall be regarded as the security of the contribution. When the whole or portion of an instalment of the contribution payable in any year is not paid on the due date, the amount of the instalment or its unpaid portion shall be deemed to be an arrear of land revenue and the provisions of the Tamil Nadu Irrigation (Levy of Betterment Contribution) Act, 1963 (Tamil Nadu Act II of 1864), 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), shall apply to the recovery of the said arrear as they apply to the recovery of the revenue due on the land.

6. (1) Contribution shall become payable under this Act on a written notice of demand therefor issued by the authorized officer being served on the landholder:

Provided that no such notice shall be served until the expiry of two years after the date of completion of the execution of the notified work;

Provided further that where, before the commencement of the Tamil Nadu Irrigation (Levy of Betterment Contribution) Amendment Act, 1963, two years or more

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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 These words were substituted for the words “issued by an officer authorized by the Government in this behalf” by section 4(i)(a) of the Tamil Nadu Irrigation (Levy of Betterment Contribution) Amendment Act, 1963 (Tamil Nadu Act 32 of 1963).

3 These words were substituted for the words “construction, expansion or alteration of the work” by section 4(i)(b), ibid.

4 These words, brackets and figures were substituted for the words “before the commencement of this Act” by section 4(i)(c) (1), ibid.
have elapsed from the date of completion of the execution of the notified work, such notice may be served at any time after such commencement.

(2) For the avoidance of doubt it is hereby declared that it shall not be necessary to serve notice on any person other than the landholder, who has an interest in the land or on a successor-in-interest of the landholder or in respect of any instalment of the contribution.

(3) (a) for the purposes of this section, the execution of a notified work shall be deemed to be completed on the date of cessation of all work connected with its execution or on the date when the notified work is ready to be put in actual operation, whichever is later.

(b) The dates referred to in clause (c) shall be notified by such authority or officer and in such manner, as may be prescribed.

7. (1) The contribution payable by a landholder shall be paid by him in annual instalments. The annual instalment per acre shall be five rupees or one-twentieth of the total amount of the contribution payable by him, whichever is higher:

Provided that a landholder shall be entitled to pay within a period of two years from the date on which he becomes liable to pay the contribution the entire amount of contribution with a rebate at such rate as may be prescribed.

(2) Arrears of instalments of the contribution shall bear interest at the rate of six per cent per annum and such interest shall be recoverable as arrears of land revenue.

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4 These words were substituted for the words "construction, expansion or alteration of the work" by section 4(i) (c) (2) of the Tamil Nadu Irrigation (Levy of Betterment Contribution) Amendment Act, 1963 (Tamil Nadu Act 32 of 1963).

5 This sub-section was substituted for the original sub-section (3) by section 4 (ii), ibid.

6 This sub-section was substituted for original sub-section (1) by section 5, ibid.
8. If the Government accept any money from any person for the execution of any notified work and such person becomes liable to pay contribution in respect of any land benefited by such execution, the sum accepted from him shall be credited towards the contribution payable by him.

9. Any person having interest in a land may, notwithstanding that he is not the landholder of such land, pay the contribution payable by the landholder in respect of such land and shall, if such person pays the entire contribution within a period of two years from the date on which the landholder becomes liable to pay the contribution, be entitled to a rebate as such rate as may be prescribed.

10. Where the landholder not being in the territory to which the Malabar Tenancy Act, 1929 (Tamil Nadu Act XIV of 1930) extends, a kanamdar or a customary verumpattamdar, liable to pay contribution under this Act is not the owner of the land or is a co-owner of the land, nothing in this Act shall be deemed to affect his right to reimbursement from the owner or to recover proportionate part from the co-owner, as the case may be.

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1 These words were substituted for the words “construction, expansion or alteration of any work” by section 6(i) of the Tamil Nadu Irrigation (Levy of Betterment Contribution) Amendment Act, 1963 (Tamil Nadu Act 32 of 1963).

2 This word was substituted for the words “construction, expansion or alteration” by section 6(ii), ibid.

3 These words were substituted for the words “rebate of twenty per cent” by section 7, ibid.

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.

5 The words “or in the South Kanara district, a Wala-wargadar Kayemgenidar, a permanent tenant or a mulageni tenant” were omitted by clause 3 of, and the Schedule to, the Madras Adaptation of Laws Order, 1957.
Apportionment of contribution.

11. Where a landholder whose case is not covered by section 10 and who has paid an instalment of contribution under this Act is not the occupier of the land, he shall, in the absence of a contract to the contrary, be entitled to recover the amount of such instalment from the person who is in actual occupation of the land during the year in which the said instalment is payable:

Provided that where such person is a tenant, the landholder shall be entitled to recover from the tenant the instalment of contribution referred to in this section only if the tenant is liable under any law or custom of the locality to deliver to the landholder a share of the produce and such share has not been altered subsequent to the completion of the work by agreement between the parties, and the amount that can be recovered from such a tenant shall bear to the total amount of the instalment the same proportion as the tenant's share of the produce bears to the total produce of the land:

Provided further that, where the landholder has paid the entire contribution with a rebate under the proviso to sub-section (1) of section 7, a twentieth part of the sum actually paid shall be deemed to be the instalment of the contribution payable during every year during which an instalment of the contribution would have been payable had the entire contribution not been so paid.

Exemption.

12. If, in the opinion of the Government the enforcement or strict enforcement of all or any of the provisions of this Act will cause hardship in any case or cases, the Government may, by notification, setting out the ground therefor, exempt either permanently or for a specified period such case or cases from all or any of the provisions of this Act, subject to such conditions, if any, as the Government may deem fit to impose.

Power to make rules.

13. (1) The Government may, by make rules, to carry out the purposes of this Act and in particular—

(a) for the delegation of their powers to the Board of Revenue, the Collectors of the districts or other authorities;

1 The words "by notification" were omitted by section 8 (i) (a) of the Tamil Nadu Irrigation (Levy of Betterment Contribution) Amendment Act, 1963 (Tamil Nadu Act 32 of 1963).

* These words were substituted for the word "Collectors" by section 8 (i) (b) of the 1963 Act. **
Irrigation (Levy of Betterment Contribution) Act

415. Subject to the provisions of section 8, nothing contained in this Act shall be deemed to limit or otherwise affect the power of the Government to recover any money which any landholder of any land in the ayacut of any notified work may have agreed before the date of the commencement of the [Tamil Nadu] Irrigation (Levy of Betterment Contribution) Amendment Act, 1963, or may agree after that date, to pay to the Government as a condition precedent to the execution of any such work.

16. Notwithstanding anything contained in this Act or in the [Tamil Nadu] Irrigation (Levy of Betterment Contribution) Amendment Act, 1963, any work specified in the list of works published by the Collector of the district in the District Gazette before the date of the commencement of the [Tamil Nadu] Irrigation (Levy of Betterment Contribution) Amendment Act, 1963, under rule 7 of the Madras Irrigation (Levy of Betterment Contribution) Rules, 1956, shall be deemed to be a notified work under this Act as amended by the [Tamil Nadu] Irrigation (Levy of Betterment Contribution) Amendment Act, 1963, and the provisions of this Act, as amended by the said Act, shall have effect accordingly.

* Sections 15 and 16 and the Schedule were added by section 10 of the Tamil Nadu Irrigation (Levy of Betterment Contribution) Amendment Act, 1963 (Tamil Nadu Act 32 of 1963).

* 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.
Provided that landholders of lands which were unirrigated immediately before the execution of the notified work and which are newly assured with the supply of water for two wet crops as a result of the execution of the said notified work shall pay betterment contribution at the rate of fifty rupees per acre in addition to the rates specified in this Schedule.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 5th December 2000 and is hereby published for general information:—

**ACT No. 46 OF 2000.**

*An Act further to amend the Tamil Nadu Irrigation (Levy of Betterment Contribution) Act, 1955.*

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-first Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Irrigation (Levy of Betterment Contribution) Amendment Act, 2000.

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

2. In section 4-A of the Tamil Nadu Irrigation (Levy of Betterment Contribution) Act, 1955 (hereinafter referred to as the principal Act), in the proviso, for the expression “one lakh and fifty thousand rupees”, the expression “twenty-five lakh rupees” shall be substituted.

3. In section 4-B of the principal Act, in sub-section (1), in the proviso, for the expression “one lakh and fifty thousand rupees”, the expression “twenty-five lakh rupees” shall be substituted.

(By order of the Governor)

K. PARTHASARATHY,  
Secretary to Government,  
Law Department.

(DTP) IV-2 Ex. (881)—4