

**THE ANDHRA PRADESH (ANDHRA AREA) INAMS (ABOLITION AND
CONVERSION INTO RYOTWARI) ACT, 1956**

(Act No. XXXVII of 1956)

[14th December, 1956]

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**THE ANDHRA PRADESH (ANDHRA AREA) INAMS (ABOLITION AND
CONVERSION INTO RYOTWARI) ACT, 1956**

(Act No. XXXVII of 1956)

An Act to abolish and convert certain inam lands into ryotwari lands.

Whereas it is expedient to abolish and convert certain inam lands into ryotwari lands;

Be it enacted in the Seventh Year of the Republic of India as follows;

1. Short title, extent, application and commencement - (1) This Act may be called the Andhra Pradesh (Andhra Area) Inams (Abolition and Conversion into Ryotwari) Act, 1956.

(2) It extends to the whole of the State of Andhra, but applies only to inam lands described in clause (c) of section 2.

(3) It shall come into force at once.

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

(a) 'Collector' means the Collector of a District;

(b) 'Government' means the State Government;

(c) 'Inam land in the ¹[and includes any land in the merged territory of Banaganapalle in respect of which the grant in inam has been made, confirmed or recognised by any former Ruler of the territory] means any land in respect of which the grant in inam has been made, confirmed or recognized by the Government, ²[and includes any land in the merged territory of Banaganapalle in respect of which the grant in Inam has been with or without his consent, shall be punishable with imprisonment for a term which may extend to six months or with fine which may extend to one thousand rupees or with both] but does not include an inam constituting an estate under ³[the Andhra Pradesh (Andhra Area) Estates Land Act, 1908];

(d) 'Inam village' means a village designated as such in the revenue accounts of the Government ⁴[and includes a village so designated immediately before it was notified and taken over by the Government under the Andhra Pradesh (Andhra Area) Inams (Abolition and Conversion into Ryotwari) Act, 1956];

(e) 'Institution' means a religious, a charitable or an educational institution.

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

¹ . Inserted by the Act No.3 of 1964

² . Inserted by the Act No.3 of 1964

³ . Substituted by the short title by the Act No. IX of 1961

⁴ . Added by the Act.No. III of 1960.

(g) 'Revenue Court' means the Court of the Revenue Divisional Officer having jurisdiction over the area in which the inam lands are situate;

(h) 'Ryotwari village' means a village designated as such in the revenue accounts of the Government;

(i) 'Settlement' includes resettlement;

(j) 'Tahsildar' means the Tahsildar having jurisdiction over the area in which the inam lands are situate and includes a Deputy Tahsildar in charge of the taluk or sub-taluk in which the inam lands are situate and an officer of the Revenue Department not lower in rank than a Deputy Tahsildar empowered by the Government in this behalf;

(k) 'Zamindari village' means a village designated as such in the revenue accounts to the Government ¹[and includes a village so designated immediately before it was notified and taken over by the Government under the Andhra Pradesh (Andhra Area) Inams (Abolition and Conversion into Ryotwari) Act, 1956].

²**2-A. Transfer to, and vesting in the Government of all communal lands, porambokes etc., in inam lands** – Notwithstanding anything contained in this Act, all communal lands and Poorambookes, grazing lands, waste lands, forest lands, mines and quarries, tanks, tank-beds and irrigation works streams and rivers, fisheries and ferries in the inam lands shall stand transferred to the Government and vest in them free of all encumbrances.”]

3. Determination of Inam lands - (1) As soon as may be, after the commencement of this Act, the Tahsildar, may suo motu and shall on application enquire and determine-

(i). Whether a particular land in his jurisdiction is an inam land;

(ii). Whether such inam land is in ryotwari, zamindari or inam village;

(iii). Whether such inam land is held by any institution.

³[(iv) Whether a particular Inam land is given with a burden/condition to render service i.e., for performance of a religious or public charity or as a remuneration for performance of certain customary services to such Institution or Endowment

(v) Whether such Inam land burdened with service is held by service holder, their tenant, alienee, or any other employee of the said institution or Endowment or by any other person in any capacity in any other manner.”.]

(2) Before holding such an enquiry, Tahsildar shall cause to be published in the village or town where the inam lands are situate a notice in the prescribed manner requiring every person or institution claiming an interest in

¹. Added by Act No. III of 1960

². Insertion the new section by Act No.20 of 1975

³. Added by the Act No.16 of 2013

any such inam land, to file before him, a statement of particulars in respect of ¹[items (i),(ii), (iii),(iv) and (v)] “items (i) in sub-section (1) within the prescribed time.

(3) The Tahsildar shall thereafter give the persons or institutions concerned a reasonable opportunity of adducing any evidence in support of their cases and may also examine any relevant document in the possession of the Government and give his decision in writing in regard to items ²[(i), (ii), (iii) (iv) and (v)] in sub-section (1) and communicate the decision to the persons or institutions ³[XXX].

(4) Any person or institution aggrieved by a decision of the Tahsildar under sub-section (3) may appeal to the Revenue Court within 60 days from the date of communication of the decision ³[***] and the Revenue Court may after giving the parties to the appeal a reasonable opportunity of being heard, pass such orders on the appeal as it thinks fit.

(5) The decision of the Revenue Court under sub-section (4), and in case no appeal is filed, the decision of the Tahsildar under sub-section (3) shall be final.

(6) Every decision of the Revenue Court under sub-section (4) and if no appeal is filed within the period specified in sub- section (4) every decision of the Tahsildar under sub- section (3), shall as soon as possible, be published in the District Gazette, and in such other manner as may be prescribed.

(7) Every decision of the Revenue Court, and subject to such decision, every decision of the Tahsildar under this section, shall be binding on all persons and institutions claiming an interest in any such inam land notwithstanding that such persons or institutions have not filed any application or statement, or adduced any evidence or appeared or participated in the proceedings before the Tahsildar or the Revenue Court, as the case may be.

4. Conversion of inam lands into ryotwari lands – (1) In the case of an Inam land in a ryotwari or zamindari village the person or institution holding such land as inamdar on the date of commencement of this Act shall be entitled to a ryotwari patta in respect thereof.

(2) In the case of an Inam land in an inam village-

(a) If such a land is held by any institution on the date of commencement of this Act, such institution shall be entitled to a ryotwari patta in respect of that land;

(b) If such a land is held by an inamdar other than an institution on the date of commencement of this Act, and is in his actual occupation on the said date, the tenant who is declared to be in occupation of that land on the 7th January, 1948, by the Revenue Court under sub-section (3) of Section 5, or the Collector under sub-section (5) of that Section, as the case may be, shall be entitled to a ryotwari patta for two thirds share of that land and the inamdar

¹ . Substituted by the Act No.16 of 2013

² . Substituted by the Act No.16 of 2013

³ . Omitted by the Act. No.III of 1960

shall be entitled to a ryotwari patta for the remaining one third share thereof: and if no tenant has filed an application before the Revenue Court under sub-section (2) of that Section within the period specified therein, the inamdar shall be entitled to a ryotwari patta in respect of that land;

(c) if such a land is held by an inamdar other than an institution on the date of commencement of this Act, but is in the occupation of a tenant on the said date, the tenant who is declared to be in occupation of that land on the 7th January, 1948, by the Revenue Court under sub-section (3) of Section 5, or the Collector under sub-section (5) of that Section, as the case may be, shall be entitled to a ryotwari patta of two thirds share of that land and the inamdar shall be entitled to a ryotwari patta for the remaining one third share thereof and if no tenant has filed an application before the Revenue Court under sub-section (2) of that Section within the period specified therein the tenant in the occupation of the land on the date of commencement of this Act, shall be entitled to a ryotwari patta for two thirds share of that land and the inamdar shall be entitled to a ryotwari patta for the remaining one third share thereof.

(3) The one third share of the inam land in occupation of the tenant in respect of which the inamdar is entitled to a ryotwari patta under clause (b) or clause (c) of sub-section (2) shall be deemed to be the compensation payable to the inamdar in lieu of the extinguishment of his rights in the two thirds share of such land.

¹[(4) Notwithstanding any thing contained in this Act, or any other law for the time being in force, where an Inam land is with a burden to render service or for performance of a religious or public charity, or as a remuneration for performance of certain customary service, to an institution or endowment, no person shall be entitled to Ryotwari patta, and the institution or Endowment alone shall be entitled to Ryotwari patta for such inam land without any restriction of extend and without the condition of personal cultivation.

Provided that where any person other than concerned charitable or religious institution or endowment obtained a patta for such Inam after the commencement of the Andhra Pradesh (Andhra Area) Inam (Abolition and Conversion into Ryotwari) Act, 1956, such patta shall and shall be deemed always to have been null and void and no effect shall be given to such patta granted.

Provided further that, no person, other than the person to whom the Inam land was given to render service, or far performance of a religious or public charity or as a remuneration for performance of certain customary service, and who is in enjoyment of such Inam Land, shall be entitled to continue in enjoyment of such land as long as the render such service for which that Inam land was originally given.”.]

5. Reinstatement of tenants who were in occupation of inam lands in inam villages on the 7th January, 1948, but were evicted from such lands before the commencement of this Act - (1) Any tenant who was in occupation of an inam land in an inam village on the 7th January, 1948, but who is not in occupation thereof at the commencement of this Act having been evicted from such land by or at the instance of the inamdar whether in

¹ . Added by the Act No. 16 of 2013

execution of a decree or order of a Court or other wise, shall be entitled to be restored to occupation of that land as hereinafter provided.

Explanation:- For the proposes of this Section the expression "inamdar" includes an institution.

(2) Any tenant who is entitled to be restored to occupation of an inam land under sub-section (1) may, within three months after the publication of the decision of the Tahsildar or the Revenue Court, as the case may be, in the District Gazette, under sub-section (6) of Section 3, file an application in the prescribed form before the Revenue Court for a declaration that he was in occupation of the inam land on the 7th January, 1948, and for restoration of occupation thereof.

(3) When an application is filed under Sub-section (2), the Revenue Court shall cause to be served in the prescribed manner, a notice requiring the inamdar and if there is any other person who came into occupation of the inam land after the 17th January, 1948, and is in occupation thereof on the date commencement of this Act also the other person aforesaid, to file before it within the prescribed period, objections if any, to the application and after giving the tenant, inamdar and such other person, a reasonable opportunity of being heard and after considering the objections, if any, filed before it pass an order either allowing the application or dismissing it. In an order allowing application, the Revenue Court may impose such conditions as it may consider just and equitable including any conditions in regard to reimbursement to the inamdar or such other person, as the case may be, by the applicant in respect of any labour done and any expenses incurred for the improvement of the land by the inamdar or such other person during the period of his possession or occupation, if there is no agreement between the parties as regards the rate and manner of such reimbursement.

(4) Any person or institution aggrieved by an order of the Revenue Court under Sub-section (3), may appeal to the Collector within sixty days from the date of communication of such order¹[XXX].

(5) Where any such appeal is filed, the Collector may, after giving the parties to the appeal a reasonable opportunity of being heard, pass such orders on the appeal as he thinks fit.

(6) Any order passed by the Collector under sub-section (5), and in case where no appeal is filed, any order passed by the Revenue Court under sub section (3), shall be final and every such order shall have the same effect as a decree of Civil Court and shall be executable by the Revenue Court.

6. Determination of the one third share of the inam land in the occupation of a tenant - (1) Where there is agreement between the tenant and the inamdar as to the particular portion of the land to be given to inamdar towards his one third share under clause (b) or clause (c) of sub sec. (2) of Section 4, they shall file a joint statement before the Tahsildar to that effect furnishing full particulars; where there is no such agreement, the tenant or the inamdar, shall within the prescribed period make an application to Tahsildar

¹ . Omitted by the Act.No. III of 1960.

for the determination of the portion of the inam land in the occupation of the tenant to be given to the inamdar towards his one third share.

(2) On receipt of such an application the Tahsildar, shall cause to be served in the prescribed manner a notice on the inamdar and the tenant, give them reasonable opportunity of being heard and determine the particular portion of the inam land to be given to the inamdar under clause (b) or clause (c) of sub-section (2) of Section 4 towards his one third share. In so determining the Tahsildar shall have due regard to the nature and value of the land and the convenience of cultivation thereof.

(3) Any person aggrieved by a decision of the Tahsildar under sub-section (2) may appeal to the Revenue Court within sixty days from the date of communication of the decision and the Revenue Court may, after giving the parties to the appeal a reasonable opportunity of being heard, pass such orders on the appeal as it thinks fit.

(4) The decision of the Revenue Court under the Sub-section (3), and where no appeal is filed, the decision of the Tahsildar under sub-section (2) shall be final.

7. Grant of Ryotwari Pattas - (1) As soon as may be after commencement of this Act and subject to the provisions of sub-section (4), the Tahsildar may suo motu and shall, on application by a person or an institution, after serving a notice in the prescribed manner on all the persons or institutions interested in the grant of ryotwari pattas in respect of the inam lands concerned and after giving them a reasonable opportunity of being heard and examining all the relevant records, determine the persons or institutions entitled to ryotwari pattas in accordance with the provisions of Section 4 and grant them ryotwari patta in the prescribed form.

¹["Provided that, no person shall be entitled to Ryotwari patta in respect of any Inam land and given to a service holder or other employee of an Institution or endowment or tenant having permanent occupancy rights, alienee or any other manner.

Provided further that, notwithstanding any thing inconsistent therewith contained in any other law for the time being in force or any instrument having effect by virtue of any such law, judgment, decree compromise, order of any judicial or quasi-judicial authority, any, Ryotwari Patta granted before the commencement of this (Amendment) Act, 2011 to any service holder or other employee of a charitable or religious institution or endowment shall be valid so long as themselves or their lineal qualified descendants render service for which the inam is given;

Provided also that if the Ryotwari pattadar on his lineal descendent or their alienee failed to render service for the institution for which the land is given, then the person in possession of land shall be evicted by invoking the provisions of law relevant to such institution;

¹ . Added by the Act No.16 of 2013

Provided also that the Ryotwari patta granted to tenant, alienee or to any other person in any capacity in any other manner over such inam land is null and void and he shall be deemed as an encroacher who shall be dealt with suitably by the relevant laws applicable to such charitable or religious institution or endowment.”.]

(2) Any person or institution aggrieved by the grant of a ryotwari patta by the Tahsildar under Sub-section (1) may appeal to the Revenue Court within sixty days from the date of such grant, and the Revenue Court may, after giving the parties to the appeal a reasonable opportunity of being heard pass such orders on the appeal as it thinks fit.

(3) The decision of the Revenue Court under Sub-section (2) and where no appeal is filed, the decision of the Tahsildar under sub-section (1) shall be final.

(4) Where the Revenue Court declares under sub-section (2) that a person or an institution different from the person or institution to whom a Tahsildar has granted a ryotwari patta under sub-section (1) is entitled to a ryotwari patta the Tahsildar shall cancel the ryotwari patta granted by him and grant a fresh ryotwari patta in accordance with the decision of the Revenue Court under sub-section (2).

(5) In the case of inam lands held by an inamdar other than an institution in an inam village, if an application is filed under sub-section (2) of Section 5 within the period specified in that sub-section, no tenant or inamdar shall be granted a ryotwari patta under sub-section (1) until the decision of the Revenue Court under Sub-section (3) Section 5 or of the Collector under Sub-section (5) of that Section, as the case may be, is given.

8. Right of permanent occupancy to tenants in inam lands held by institutions in inam villages - (1) In the case of an inam land held by an institution in an inam village, the tenant who is declared to be in occupation of the inam land on the 7th January, 1948, under Section 5, or if there is no such tenant, the tenant in occupation of the land on the date of commencement of this Act, shall have a right of permanent occupancy in that land and the said right shall be heritable and shall be transferable by sale, gift or otherwise.

¹[Provided that in case of Inam Land held by a charitable or religious institution or endowment, no tenant shall have a right or permanent occupancy of the land.”.]

(2) Where any tenant having such right of permanent occupancy;

(i) fails to pay rent due by him to the institution

(a) in respect of a period immediately before the commencement of this Act, within sixty days from such commencement; or

(b) in respect of a period after the commencement of this Act, within sixty days from the date when the rent becomes payable ; or

¹ . Added by the Act No.16 of 2013

(ii) uses, the land in any manner which materially impairs the value of the land and renders it unfit for agricultural purposes ;

it shall be lawful for the institution to evict such tenant as provided in Section 9.

Explanation:- For the purposes of this Section, Section 9 and Section 10, the expression "tenant" includes his successor -in- interest.

9. Procedure for evicting tenants having right of permanent occupancy -

(1) Any institution seeking to evict a tenant under sub-section (2) of Section 8, may file an application before the Tahsildar for that purpose.

(2) Notwithstanding anything contained in sub-section (1) of Section 8, an institution may apply to the Tahsildar for the award of compensation in addition to, or in lieu of eviction for the damage or waste caused by the tenants; the institutions, may also apply for an order prohibiting the tenant from damaging or wasting the land in any manner in case the tenant is not evicted.

(3) On receipt of such an application, the Tahsildar shall cause a notice to be served in the prescribed manner on all the persons and institutions concerned and after hearing their representations, if any, pass an order either allowing the application or rejecting it. While passing an order allowing the application for eviction, the Tahsildar may make such further orders as appear to him to be just and equitable:

Provided that where the application is allowed, no tenant shall be evicted from the land until he has cut and gathered the crops raised by him on such land.

(4) Any person or institution aggrieved by an order of the Tahsildar under sub-section (3) may appeal to the Revenue Court within sixty days from the date of communication of such order ¹[XXX] and the Revenue Court may, after giving the parties to the appeal a reasonable opportunity of being heard pass such orders on the appeal as it thinks fit.

(5) The decision of the Revenue Court under Sub-section (4), and where no appeal is filed, the decision of the Tahsildar under sub-section (3), shall be final.

10. Inam lands to be leased after eviction of a tenant under Section 9 -

Where a tenant is evicted under Section 9 from in inam land the institution holding the inam land shall after publishing a notice in the prescribed manner lease out the said inam land.

²[**10-A. Application of the Act to Inam lands in Ryotwari or Zamindari Villages:** - Notwithstanding anything contained in this Act, where the Revenue Court either *suo motu* or on an application made to it within a period of six months from the date of commencement of the Andhra Pradesh (Andhra Area)

¹. Omitted by the Act No. III of 1960.

². Insert by the Act No.20 of 1975

Inams (Abolition and Conversion into Ryotwari) Amendment Act, 1975, is satisfied, after making an enquiry, that a tenant of any inam land in a ryotwari or zamindari village has possessed the right of permanent occupancy in that land by virtue of any custom or usage having the force of law or any judgment, decree or order of a competent Court it may make a declaration to that effect and on such declaration the provisions of this Act shall apply to such inam land as if such inam land is in an inam village:

Provided that where a ryotwari patta has already been granted to the inamdar in respect of any inam land in any ryotwari or zamindari village prior to the commencement of the Andhra Pradesh (Andhra Area) Inams (Abolition and Conversion into Ryotwari) Amendment Act, 1975, any tenant of such land who, on the date of such grant, possessed the right of permanent occupancy in that land by virtue of any custom or usage having the force of law or any judgment, decree or order of a competent Court, shall, notwithstanding such grant continue to possess the said right.

(2) Any person or institution aggrieved by an order of the Revenue Court under sub-section (1), may appeal to the Collector within sixty days from the date of communication of such order and the Collector may after giving the parties to the appeal a reasonable opportunity of being heard, pass such orders on the appeal as he thinks fit.

10-B. Conferment of ryotwari pattas on transferees of unenfranchised inams:. - Where, before commencement of the Andhra Pradesh (Andhra Area) Inams (Abolition and Conversion into Ryotwari) Amendment Act, 1975 an inamdar, other than an institution, of any unenfranchised inam has sold or otherwise transferred his interest in the inam land held by him, the transferee, who has acquired the said interest in good faith and for valuable consideration, or his successor in title, who is in possession of such land on the date of such commencement, shall be, deemed to be the inamdar for the purpose of this Act.”.]

11 Application of Andhra Act XVIII of 1956 – ¹ [(1)] Subject to the ²[provisions of Sub-section (2), and Sections 8 and 9], the provisions of ³[the Andhra Tenancy Act, 1956 (Andhra Act XVIII of 1956)], shall apply to the tenancies in respect of inam lands governed by this Act.

²[(2)] If, in respect of any such land or any part thereof, the Tahsildar or the Revenue Divisional Officer as the case may be, considers that the person in occupation of such land or part is prima facie entitled to a ryotwari patta in respect thereof under Section 4 no order for his eviction from such land or part shall be passed under the Andhra Tenancy Act, 1956 (Andhra Act XVIII of 1956), until it is finally decided that he is not entitled to a ryotwari patta thereto under Section 4.

12. Liability of persons and institutions receiving ryotwari pattas to ryotwari assessment etc - (1) Every person or institution receiving a ryotwari patta under this Act in respect of an inam land shall, with effect on and from

¹ . Inserted sub-sections (1) and (2) by the Act No. III of 1960.

² . Substituted for the expression by the Act No. III of 1960.

³ . Substituted by the Act No. IX of 1961.

the date of the grant of the ryotwari patta, be liable to pay to the Government the ryotwari assessment as hereinafter provided.

(a) if a person or an institution is granted a ryotwari patta under this Act in respect of an inam land which has been subjected to the assessment as determined under the provisions of the Andhra Inams (Assessment) Act, 1955 (Andhra Act XVII of 1955) ; the person or institution shall, notwithstanding anything contained in any engagement, contract, grant or other law for the time being in force be liable, to pay such assessment in respect of that land.

(b) If a person or an institution is granted a ryotwari patta under this Act in respect of an inam land not falling under clause (a), the person or institution shall, notwithstanding anything contained in any engagement, contract, grant or other law for the time being in force, be liable to pay the ryotwari assessment to the Government, with effect on and from the date on which he or it is granted a ryotwari patta at the following rates:

(i) if a settlement notification is in force in the village in which the inam land is situated at the rates of assessment set out in such notification for lands of the same taram and classification; and

(ii) in cases not falling under sub-section (i), at the rates of assessment to be fixed by the Tahsildar with reference to settlement rates for similar lands in the neighbouring ryotwari villages:

Provided that if any Jodi or Kattubadi is payable in respect of an inam land to the landholder of an estate, the amount of such Jodi or Kattubadi shall be deducted from the assessment payable to the Government under this Section.

Explanation:- If any quit rent, Jodi, Kattubadi or other amount of like nature was payable to the Government in respect of any inam land immediately before the granting of a ryotwari patta the assessment leviable on such inam land under this Section shall be in lieu of such quit rent, Jodi, Kattubadi or other amount aforesaid.

(2) (a) Before fixing the assessment, under clause (b) of sub-section (1), the Tahsildar shall publish in the District Gazette, and in such other manner as may be prescribed, a draft notification specifying the inam lands in respect of which the assessment is proposed to be fixed under sub-section (1) and the rates of such assessment, together with a notice specifying a date, not being less than thirty days from the date of such publication, after which the said draft shall be taken into consideration; and he shall confirm or modify such assessment or pass such orders as he deems fit, after considering any objections which may be made in respect of the said draft by the ryotwari patta holder or other person interested before the specified date.

(b) Any person or institution aggrieved by a decision of the Tahsildar under Clause (a) may appeal to the Revenue Court within the prescribed period, and the Revenue Court may, after giving the parties to the appeal a reasonable opportunity of being heard; pass such orders on the appeal as it thinks fit.

(c) The decision of the Revenue Court under clause (b), and where no appeal is filed the decision of the Tahsildar under Clause (a), shall be final.

(3) The inam lands and the rates of assessment fixed respect thereof shall be published in the District Gazette, and such other manner as may be prescribed.

13. Tahsildar, Revenue Court and Collector to have powers of a Court in certain matters - The Tahsildar, the Revenue Court and the Collector shall have the powers of a Civil Court trying a suit under the Code of Civil Procedure, 1908 (Central Act V of 1908), in respect of the following matters, namely:

(a) summoning and enforcing the attendance of persons and examining them on oath.

(b) requiring the discovery or production of documents,

(c) receiving evidence on affidavits, and

(d) issuing commissions for inspection of lands and for examination of witnesses or documents.

14. Bar of jurisdiction of Civil Courts - No suit or other proceeding shall be instituted in any Civil Court to set aside or modify any decision of the Tahsildar, the Revenue Court, or the Collector under this Act, except where such decision is obtained by misrepresentation, fraud or collusion of parties.

¹[**14-A. Revision:** - (1) Notwithstanding anything contained in this Act, the Board of Revenue may, at any time either *suo motu* or on application made to it, call for and examine the records relating to any proceedings taken by the Tahsildar, the Revenue Court or the Collector under this Act for the purpose of satisfying itself as to the regularity of such proceeding or the correctness, legality or propriety of any decision made or order passed therein; and if, in any case, it appears to the Board of Revenue that any such decision or order should be modified, annulled, reversed or remitted for reconsideration, it may pass orders accordingly.

(2) No order prejudicial to any person shall be passed under sub-section (1) unless such person has been given an opportunity of making his representation.]

15. Act to override other laws - Unless otherwise expressly provided in this Act the provisions of this Act and of any orders and rules made thereunder shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force or any instrument having effect by virtue of any such law.

16. Power to remove difficulties - If any difficulty arises in giving effect to the provisions of this Act, the Government may make such orders, not inconsistent

¹ . Inserted by the Act No.20 of 1975

with the said provisions, as appear to them to be necessary or expedient for the purpose of removing the difficulty.

17. Power to make rules - (1) The Government may, by notification in the ¹[Andhra Pradesh Gazette], make rules to carry out the purposes of this Act.

²[(2) Every rule made, under this section shall, immediately after it is made, be laid, before each House of the State Legislature 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 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 . Substituted for the words by the APAO,1957.

² . Substituted by the Act No. 20 of 1975