

M.P. Mineral Areas Development Cess Rules, 1982

MADHYA PRADESH

India

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Rule M-P-MINERAL-AREAS-DEVELOPMENT-CESS-RULES-1982 of 1982

- Published on 4 November 1982
- Commenced on 4 November 1982
- [This is the version of this document from 4 November 1982.]
- [Note: The original publication document is not available and this content could not be verified.]

M.P. Mineral Areas Development Cess Rules, 1982Published vide Notification No. 4750-2827-12, dated 4-11-1982, M.P. Rajpatra (Asadharan), dated 6-11-1982 at pages 2554-56In exercise of the powers conferred by sub-section (1) of Section 11 of the Madhya Pradesh Karadhan Adhiniyam, 1982 (No. 15 of 1982), the Governor of Madhya Pradesh are pleased to formulate the Madhya Pradesh Mineral Areas Development Cess Rules.

1. Short title and commencement.

(1)These rules may be called the Madhya Pradesh Mineral Areas Development Cess Rules, 1982.(2)They shall come into force from the date of their publication in the "Madhya Pradesh Gazette".

2.

In these rules, unless the context otherwise requires.-(i)"Act" means the Madhya Pradesh Karadhan Adhiniyam, 1982 (No. 15 of 1982);(ii)"Form" means a form appended to these rules;(iii)"Lessee" means the person to whom mining lease has been granted, and includes heir, successor-in-interest, executor, administrator and assign of such lessee.

3. Collection of Cess.

(1)The mineral area development cess shall be payable on 20th of every month along with royalty and/or dead rent, as the case may be.(2)The cess shall be deposited by the lessee through challans in the District in which the Mining lease is situated and the amount shall be deposited under the Receipt Head "128-Mines and Minerals-C-Mineral Concession Cess-Rent and Royalties, 6-Cess on Land under mining lease" and the treasury receipted challan shall be attached to the statement submitted.

4. Submission of Statement.

- Every lessee shall submit a statement in Form T along with a copy of challan on 2nd of ensuing month showing production, dispatches, cess payable and paid to the Collector of the district concerned and a copy of such statement shall be endorsed to the Director of Geology and Mining, Madhya Pradesh.

5. Recovery as an arrear of land revenue.

- In case the lessee fails to pay cess, it shall be recoverable as an arrear of land revenue along with costs of recovery.

6. Assessment of cess.

- Assessment of cess shall be done by the Mining Officer or by such Assistant Mining Officer or Mining Inspector as may be authorised by the Mining Officer, half yearly and finalized by the Collector or an Additional Collector authorised by the Collector. If as a result of finalizations, the lessee is required to pay additional amount of cess, he shall pay the same within thirty days from the date of the communication of such order, failing which it shall be recoverable as an arrear of land revenue along with costs of recovery.

7. Appeal.

(1)An appeal shall lie from every original order under these rules to the Commissioner of Revenue Division.(2)The Appellate Authority may at any time, direct that the execution of the order appealed against be stayed for such time and on such terms as it may think fit ;Provided that no stay for recovery shall be granted unless the party seeking stay has already paid the undisputed amount of cess and has furnished bank guarantee for the disputed amount of cess and costs of recovery.

8. Power of Collector to correct mistake.

- The Collector may, on an application or on his own motion, correct any clerical or arithmetical mistake or any error from any accidental slip or omission in assessment of cess payable by the lessee and intimation of such correction shall be given to the lessee before ordering recovery of any excess amount found due by the lessee as a result of such corrections.

9. Maintenance of register.

- The Collector of the district concerned shall maintain a register in Form 11 showing demand, collection and balance of cess payable by each lessee.

10. Application of cess.

- The State Government shall decide from time to time the manner in which the amount collected from cess shall be utilized for the [development of mineral bearing areas] [Substituted by Notification F.No. 6-3-82-XII-2, dated 28-9-1985.].Form I(See Rule 4)Monthly return for assessment of cess for the month.....1982.

1. Name of the lessee.

2. Name of the person carrying on mining operations.

3. Name of mine and situation.

4. Area held for mining operation, with particulars of lease-deed.

5. Date of commencement of mining.

Proforma

Opening balance of the last month	Production of mineral during month	Total	Gradewise despatches of the mineral
1	2	3	4
Amount of royalty payable	Amount of dead rent payable	Amount of cess payable	Details of amount paid
Amount, Challan No., Date			
5	6	7	8
Royalty Dead Rent cess			

Signature of Mining Lease Holder, or his Agent or authorised persons. Statement submitted to-(1)The Collector.....along with a copy of challan for information and necessary action.(2)The Director of Geology and Mining, Madhya Pradesh, Raipur for information and necessary action. Signature of Mining Lease holder or his Agent or authorised persons. Form II(See Rule 8)Register of Mineral Area Development Cess

1. Name of Lessee.

2. Name of Mineral.

3. Area granted under lease.**4. Name of Village.****5. Period of lease-From.....to.....****6. Rate of Royalty.****7. Amount of Dead Rent.****8. Rate or Rates of Cess.****9. Due date of payment of cess.**

S. No.	Month	Area in the beginning of month	Quantity of minerals despatched during the month	Amount of Royalty payable	Amount of dead rent payable
1	2	3	4	5	6
Amount of cess payable during the month		Amount due for payment	Cess paid against the arrears	No. and date of Challan	Amount paid against the current demand
7		8	9	10	11
Balance against the arrears		Balance against current demand	Total amount of arrears	Initials of Mining Officer/Asstt. Mining Officer	Remarks
13		14	15	16	17