

The Orissa Cess Rules, 1963

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1. Short title and commencement.

(1)These Rules may be called Orissa Cess Rules, 1963.(2)They shall come into force at once.

2. Definitions.

- In these rules unless there is anything repugnant to the subject or context -(a)"The Act" means the Orissa Cess Act, 11 of 1962;(b)"Schedule" means a Schedule appended to these Rules;(c)all words and expressions used in these rules and not defined herein shall have the same meanings as are respectively assigned to them in the Act.

3. Date and manner of payment of cess.

(1)Cess determined and payable under the Act shall be paid on the same dates and in the same proportions as have been fixed for the payment of land revenue or rent of the area.(2)Cess in respect of revenue-free and rent-free lands shall continue to be paid on the same dates and in the same proportion as hitherto in force.(3)In all cases cess payable to Government shall be paid to the Revenue collecting agent of the areas but in case of revenue-free or rent-free lands when the demand payable to Government is more than Rs. 100 the same shall be credited by a challan to the Consolidated Fund of the State in the Sub-Treasury attached to the office of the Tahasildar in charge of the Taluk or Tahasil Office, and where there is no such Sub-Treasury, by payment to the Tahasildar incharge of Taluk or Tahasil Office and where there is no Taluk or Tahasil Office to the Sub-Treasury attached to the office of the Sub-divisional Officer or to the District Treasury where no such Sub-Treasury exists :Provided that in case of doubt as to which revenue collecting agent or Tahasil Office or Sub-divisional Officer's Office or Sub-Treasury the amount will be paid or credited,

the Collector of the district in which the estates or lands are situated shall decide the matter keeping in view the convenience of parties and of maintaining accounts but where the estate covers more than one district, the cess dues shall continue to be paid or credited as before the Act came into force.

4. Revision of valuation.

(1) Whenever Government by order direct assessment of cess by the Collector of the district under Section 9-A of the Act, he shall issue a proclamation in the form in Schedule 'A' requiring the intermediaries and the raiyats to lodge at the office of the officer specified in the proclamation within one month of the issue of such proclamation or within such further time as may be allowed by the officer a return in the form in Schedule 'C' of all lands comprised within their estate or holdings. The Collector of the district shall cause such proclamation to be published by affixing a copy thereof in some conspicuous place in his office and also in the office of the Sub-divisional Officer and the Tahasildar having jurisdiction over the area : Provided that where any record-of-rights has been prepared and maintained under any law, the requirement of submission of returns may be dispensed with by the Collector in case of raiyats and intermediaries holding revenue or rent paying lands and the assessment roll as prescribed to be prepared under Sub-rule (5) may be prepared on the basis of the entries in the record-of-rights so maintained. (2) The Collector of the district shall also cause individual notice in the form in Schedule 'B' to be issued to every intermediary and raiyat whose cess demand is more than one hundred rupees per annum to furnish the return in the form in Schedule 'C' within one month from the date of notice. (3) Within one month of the issue of proclamation or individual notice, as the case may be, the intermediary or raiyat shall furnish the return in the prescribed form giving correct particulars to enable the Collector or the officer exercising or delegated with the powers of the Collector, as the case may be, to prepare the assessment roll. (4) If no return is submitted by any Intermediary or raiyat in pursuance of the proclamation or notice issued under Sub-rule (1) or Sub-rule (2) to the officer specified in the proclamation or notice, the latter may proceed by such ways and means as to him shall seem expedient to ascertain the annual value of the lands held by such person. (5) The assessment roll shall be prepared in the form in Schedule 'D'. After circulation of the annual value of an estate and cess payable thereon the Collector or the officer exercising or delegated with the powers of the Collector, as the case may be, shall ascertain by such enquiry as he deems fit, the share possessed by each share-holder in the estate in case where the cess has been apportioned and recorded by the competent revenue authority and shall apportion the cess among the co-sharer in proportion to their shares in accordance with such record of such competent revenue authority. The draft assessment roll shall be published for a period of thirty days along with the notice in Form 'E' having objections to any entry in the draft assessment roll by affixing a copy thereof in a conspicuous place in the office of the Sub-divisional Officer and the Tahasildar under whose jurisdiction the estate or land is situate and in the village concerned or if the village is uninhabited in the nearest inhabited village objection shall be filed within thirty days from the publication of the notice in Form 'E'. (6) When all objections are heard and disposed of, the Collector or the officer exercising or delegated with, the powers of the Collector shall make such alterations in the draft assessment roll as may be necessary to give effect to any orders passed on the objections made under Sub-rule (5) and shall prepare the final assessment roll in the form in Schedule 'D'. The final

assessment roll shall be published in a conspicuous place in the office of the Collector or the officer exercising or delegated with the powers of the Collector and in the office of Sub-divisional Officer and Tahasildar under whose jurisdiction the estate or land is situate. A copy of the roll immediately after final publication shall be kept open for a period of one week in the office of the Collector or the officer exercising or delegated with the powers of the Collector, as the case may be for inspection of parties on working days during working hours. Every entry in the roll so finally published shall, subject to modification, if any, that may be ordered in appeal or revision, be final and conclusive evidence of the matter referred to in such entry.(7)On the expiry of the period of the week specified in Sub-rule (6) the Collector or the Officer exercising or delegated with the powers of the Collector, as the case may be, shall record proceedings certifying final publication of the assessment roll. Every page of the final assessment roll shall bear a certificate of such publication under the seal and facsimile signature of the Collector or the officer exercising or delegated with the powers of the Collector. A copy of the final assessment roll certified in the manner prescribed above shall be sent to the office of the Collector. Two such copies shall be sent to the office of the Tahasildar or where there is no Tahasildar to the Sub-divisional Officer for use in his office and in the office of the revenue collecting agent for collection of cess.(8)When Government, by order, direct revision of cess under Section 9-A of the Act involving revision of the annual value, the provisions contained in the preceding Sub-rules shall mutatis mutandis apply; Provided that where revision of cess does not involve revision of the annual value of the land, the Collector or the officer exercising or delegated with the powers of the Collector shall prepare revised assessment roll in the Schedule 'D'. Every page of the revised assessment roll shall bear a certificate of correctness of entries made therein under the seal and signature of the Collector or the officer exercising or delegated with the powers of the Collector. A copy of the revised assessment roll certified in the manner shall be sent to the office of the Collector of the district and another copy shall be sent to the Tahasildar or, where there is no Tahasildar, to the Sub-divisional Officer for use and for communication to the Revenue collecting agent.

5. [[Omitted vide SRO No. 152/13.3.1971.]

* * *]

6. Manner of distribution of cess to Grama Panchayats, Samitis and Parishads.

- The proportion in which the amount collected as cess is to be allotted for utilisation for the purposes of primary education, contribution to Grama Panchayats and Panchayat Samitis shall be fifty per cent, forty per cent and ten per cent respectively.

6A. Procedure for assessment of cess on lands hold for mining operation.

(1)[* * *] [Deleted vide SRO No. 718/82/11.10.1982.](ii)The cess shall be assessed simultaneously with the royalty or dead rent by the Senior Mining Officer or the Mining Officer of the area concerned.(2)(i)Date and manner of payment of cess - Cess assessed and payable under the Act,

shall be paid on the same dates as have been fixed for the payment of royalty or dead rent, as the case may be, of the area held for carrying on mining operation.(ii)Collection of cess on lands held for carrying on mining operation shall be done by the Senior Mining Officer or Mining Officer of the area concerned, as the case may be.(iii)The person holding the area for mining operation shall pay to the State Government, on or before 15th day of each month, cess at twenty-five per cent of the royalty or dead rent whichever is higher for carrying on mining operation and a copy of the Treasury Challan in support of payment of the same shall be enclosed to the monthly return as prescribed in Schedule E-1 for the purpose, to be submitted to the Senior Mining Officer or the Mining Officer of the area concerned, as the case may be, on the expiry of the 15th day of each month.(iv)On receipt of the monthly return along with Treasury Challan towards payment of cess, the Senior Mining Officer of the area concerned, as the case may be, shall make a quarterly verification of the said returns, records maintained by the persons holding the area for mining operation in respect of ores or minerals removed and consumed from the leasehold area for each quarter ending on 31st day of March, 30th day of June, 30th day of September and 31st day of December. As soon as possible on expiry of each quarter the Senior Mining Officer or the Mining Officer of the area concerned, as the case may be, shall send demand notice for payment of differential amount, if any, for the quarter, which should be paid within fifteen days of the receipt of the demand. The monthly cess remaining unpaid after the due date as prescribed hereinbefore, shall be charged with interest as prescribed in the Orissa Cess Act, 1962 and such interest shall be included in the quarterly return.(3)Correction of errors-The Director of Mines, may on application or on his own motion correct any clerical or arithmetical mistakes in any assessment of cess payable in respect thereof or any error arising therein from any accidental slip or omission; provided that no such correction shall be made unless reasonable notice has been given to the parties concerned.(4)Maintenance of Registers-The Senior Mining Officer or the Mining Officer of the area concerned, as the case may be, shall maintain in his office a register showing demand, collection and balance of cess payable by each person holding area for carrying on mining operation.

7. [[Omitted vide SRO No. 152/13.3.1971.]

* * *]

8. Power to enter upon land to make survey, etc.

(1)When the Collector or any officer exercising powers of a Collector under the Act considers it necessary to make a survey of the land or take measurements thereof or to do any other act to carry out any of his duties under the Act he shall give an intimation of his intention to the owner or occupier of the land at least three days before such entry upon the land.(2)No such entry upon the land shall be made after sunset and before sunrise.(3)The Collector shall have power to cut down and remove any trees, jungle, fence, standing crop or other material obstructions to the boundaries or other line, the clearance of which may be necessary for the purpose of survey.(4)For any loss or damage caused by the Collector reasonable compensation shall be paid to the owner.

9. Appeal.

(1)All appeals to the Collector or Revenue Divisional Commissioner shall be accompanied by a certified copy of the order appealed against.(2)No appeal shall be disposed of without giving the parties interested, a reasonable opportunity of being heard.(3)The authority empowered to hear appeal or revisions may pass such order as it considers proper and shall communicate the same to the Officer against whose order the appeal or revision was preferred who shall effect necessary correction in the valuation or revaluation and proper attestation and communicate the same to the Collector of the district, Tahasildar or Sub-divisional Officer, as the case may be, for correction of record.

10. Penalty for failure to file return.

- Failure to file return within the time prescribed under Rule 4 or intentionally giving wrong information in the return filed shall be an offence punishable with fine which may extend to two hundred and fifty rupees :Provided that no such case shall be filed without giving a notice in the Form in Schedule 'F' and giving the party an opportunity of being board.

11. Process fees and mode of service of notice or order.

(1)Except as otherwise provided in these rules any notice or order required to be served under the Act shall be served by delivering or tendering a copy thereof to the person on whom it is to be served or to his agent incharge of the whole of the land or part thereof to which the notice or order relates.(2)Where the person or his agent on whom the notice or order has to be served cannot be found, service may be made on any adult male member of the family of such person residing with him.(3)Where the serving officer delivers or tenders a copy of the notice or order to the person to be served with such notice or order personally or to an agent or other person on his behalf he shall require the signature of the person to whom the copy is so delivered or tendered in acknowledgement of service to be endorsed on the original notice or order.(4)Where the person to be served with notice or order or his agent or such other person as aforesaid refuses to sign the acknowledgement or where the serving officer after using all due and reasonable diligence cannot find the person to be served with the notice or order and there is no agent empowered to accept service of notice or order on his behalf, or any other person on whom service can be made, service may be made by affixing a copy of the notice or order on the outer door or some other conspicuous part of the house in which the person to be served with the notice or order ordinarily resides or carries on business or personally works for gain. The service under this sub-rule shall be attested by two local witnesses.(5)The serving officer shall, in all cases in which the notice or order has been served under Sub-rules (3) and (4) endorse or annex, or cause to be endorsed or annexed on or to the original notice or order a return duly affirmed by him stating the date on which and the, manner in which the notice or order was served and the names and addresses of two persons witnessing such service.(6)Notwithstanding anything contained in Sub-rules (1), (2), (3), (4) or (5) the Collector may, if he thinks fit and shall, if the person to be served with the notice or order resides the State of Orissa or his jurisdiction, order that the notice or order shall be served-(i)by sending a copy thereof, duly signed and sealed by registered post with acknowledgement due to the person on whom such

notice or order is to be served; or(ii)if the notice or order relates to any land, by affixing such notice or order to a conspicuous place within the land to which the notice or order relates.In respect of cases referred to in Clause (1) an acknowledgement purporting to be signed by the person concerned or an endorsement by the postal servant that the person concerned refused to take delivery may be deemed to be sufficient proof of the service of such notice or order.In respect of cases referred to in Clause (ii) a term by the serving, officer stating the date of such service attested by two persons shall be sufficient proof of the service of notice or order on the person concerned-(7)Where the person to be served with a notice or order under the Act is a minor or a person of unsound mind or an idiot, the service shall be made in the aforesaid manner on the guardian, committee or other legal curator of such minor or person of unsound mind or idiot as the case may be.For the service of every notice under these rules a process fee of Rs. 1.10 n.P. shall be levied, if the notice be directed to one or more persons residing in the same village. Where such notices are directed to several persons residing in different villages, an additional process fee of Rs. 1.10 n.p. shall be levied for service in each such additional village. The prescribed process fee, shall be paid in the shape of Court-fee stamps to be affixed to the notices or on the application for service of notices, as the case may be.

12. Levy of fees.

- The fees to be levied in course of different proceedings under the Act shall be specified in Schedule I.

13. Correction of errors.

- The Collector may on application or on his own motion correct any clerical or arithmetical mistakes in any Valuation Roll or assessment of cess payable in respect thereof or any error arising therein from any accidental slip or omission; provided that no such correction shall be made unless reasonable notice has been given to the parties concerned.

I

Sl. No.	Name of document, claim, etc.	State of the proceedings	Fees to be charged
(1)	(2)	(3)	(4) Rs. P.
1.	Objection to the draft revaluation or valuation Roll	Before the Collector or Settlement Officer	1.10
2.	Appeals under Section 18 of the Act	1. Before the Collector 2. Before the Revenue Divisional Commissioner	1.50 1.50
3.	Application for revision under Section 19	Before the Board of Revenue	6.00
4.	Vakalatnama	(a) Board of Revenue	4.50

(b) Revenue Divisional Commissioner	3.00
(c) Other Offices	1.50

'A'

Proclamation under Rules 4(1) and 7 It is hereby notified under Rule 4(1) of the Orissa Cess Rules, 1963 that every holder of lands whether a raiyat or an intermediary of an estate is required severally to lodge at the office of within one month from the date of this proclamation a return of all lands comprised in his holding or estate in the annexed form Schedule 'C'.

'B'

Form of Individual Notice[See Rules 4(2) and 7] Notice under Rule 4(2) of the Orissa Cess Rules, 1963 Office of the Collector.....To Shri.....Son of.....Village.....Tahasil.....District..... Notice hereby given that he should lodge in the office of the.....a return in the form herewith annexed, of all lands comprised in his estate/holding and revenue/rent paid therefor. Such refund shall be lodged within one month of the issue of the notice, failing which he shall be liable to be prosecuted under Rule 10. If, for any good reason, he will be unable to lodge return within the time allowed, he may apply to the officer specified above the extension of time.

Seal Place..... Date.....
Collector

'C'

Return to be filled up by the Intermediary/Raiyat[See Rule 4 (1)] Amount of revenue payable by the estate/tenure/raiyat Part - I District.....Tahasil.....Name by which the estate/tenure is known and the number which it bears on the Collector's General Register or any other Register kept by the Collector. Details of lands in the khas possession of the intermediary.....(To be submitted by all intermediaries)

Pargana or any other unit	Name of the village Touzi/ Khewat/ the land is etc. No. situated		Details of land	Deduct area of land assessed to tax on holding under the Orissa Municipal Act		Area of remaining land	Rent payable in respect of the remaining land	Remarks
Holding No.	Plot No.	Area	Holding No.	Plot No.	Area			
1	2	3	4	5	6	7	8	9 10 11 12

Note - Whatever is lawfully payable or deliverable in money or in kind by an intermediary in respect of lands in his khas possession within the estate on account of the use and occupation of the land shall be deemed to be rent. Part-II (To be submitted by the raiyats holding land directly on intermediary or under Government as landlord) District.....Tahasil.....Name and number of estate/tenure as in Part I.....Details of land held by raiyats paying rent direct to the intermediary/Government as landlord.

Pargana or any other revenue Unit	Name of the village in which the lands are situated	Details or land held by the raiyat	Deduct area of land assessed to tax on holding under the Orissa Municipal Act, 1950					
Name of the raiyat	Holding No.	Plot No.	Area	Holding No.	Plot No.	Area		
1	2	3	4	5	6	7	8	9
Area of remaining land	Amount rent payable in respect of the remaining land	Details of land for which rent is paid in kind or partly in cash and partly in kind	Rent payable for land for which rent is payable in kind or partly in kind and partly in cash			Remarks		
Holding No.	Plot No.	Area						
10	11	12	13		14	15	16	

Part-III (To be submitted to all intermediaries including subordinate intermediaries) District.....Tahasil.....Name and number of the estate/tenure to the intermediary lodging the return

Name of the subordinate intermediary and person paying revenue on behalf of the subordinate intermediary borne in the books of the superior intermediary	Address of the subordinate intermediary and person paying revenue on behalf of the subordinate intermediary	Name of the Village(s) and Thana in which the estate/tenure of the subordinate intermediary is situated	Name of village and thana in which the cutchery of the subordinate intermediary is situate	Area of the estate/tenure held by the subordinate intermediary
1	2	3	4	5

Amount that the subordinate intermediary is entitled to	Deduct rent or revenue in respect of land assessed to	Balance of revenue or rent which the subordinate intermediary	Deduct account payable by subordinate intermediary to the	Net amount assessable	Remarks
				Col. 8- Col. 9	

receive on account of revenue rent tax on holding under the Orissa Municipal Act, 1950 is entitled to receive intermediary immediately superior to him

6 7 8 9 10 11

Part - IV (To be submitted by all intermediaries including subordinate intermediaries) District.....Tahasil.....Name and No. of estate/tenure as in Part I.....Details of land included in the estate/tenure of the intermediary submitting the return which are held by other than himself, but for which no rent is paid

Pargana or any other revenue unit	Name of the village in which the land is situate	Name of the revenue/rent-free holder	Details of land held by the revenue rent-freeholder	Deduct area of land assessed to tax on holding under the Orissa Municipal Act, 1950	
Address of the holder	Holding No.	Plot No.	Area		
1	2	3	4	5	6 7 8

Annual rent, if any, assessed in respect of the remaining land	Details of the revenue rent-free land excluding the area assessed to tax on holding under the Orissa Municipal Act, 1950 in respect of which the tax has already been assessed	Rent, if any, assessed in respect of land shown in Cols. 10-12	Balance of annual rent in respect of which no cess has been served and assessable to cess Col.9 - Col.13	Remarks
Holding No.	Plot No.	Area		
9	10	11	12	13 14 15

Part - V (To be submitted by Intermediaries and Raiyats) Abstract of Parts I and IV District.....Tahasil.....Name and No. of estate/tenure.....

Rent payable for lands in the khas possession of the Intermediary of as shown in Column 11 of Part I	Annual rent payable in respect of land helddirectly by the raiyat(s) under the Intermediary or ad landlord as shown in Columns 11 and 15	Net annual value assessable in respect of lands in an estate held by subordinate intermediaries as shown in Column 10 of Part III	Revenue rent payable in respect of lands held by revenue/rent-free holders not assessable to cess as shown in Column 14 of Part IV	Total annual value in respect of which cess is assessable (Total of Columns 1 to 4)	Remarks
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I..... do declare that the statements contained in the above returns are true to the best of my knowledge, information and belief. Signature..... Date.....

Draft/Final Assessment/Revised Assessment Roll[See Rule 4(4)]Case No.....Name of the
Intermediary/raiyat.....Address.....Name and No. of the estate.....Extent of
the share of the Intermediary in the estate in case of separation of accounts.....

Settlement Officer/Collector

Notice to Intermediaries and Raiyats[See Rule 4 (5)]Notice is hereby given to the Intermediaries and raiyats holding land in the area specified in the Schedule below that cess has been assessed under the Orissa Cess Act, 1962 as in the draft assessment/revised assessment roll appended hereunto.Any intermediary or raiyat specified in the draft assessment/revised assessment roll or any person claiming interest in the estate or land of the intermediary or raiyat mentioned in the draft assessment/revised assessment roll may within one month of the publication of this notice file objection before the undersigned to any entry in the draft assessment/revised assessment roll.If no objection is made, the entry in the draft assessment/revised assessment roll shall be treated as final and the intermediaries and raiyats who do not file objections shall be bound to pay year by year to the intermediary or Government under whom they hold the estate or land directly, cess as shown in the assessment/revised assessment roll.

Seal..... Signed.....

Date..... Collector.....

[Schedule-E I] [Inserted vide S.R.O. No. 414/7.6.1976, w.e.f. 18.6.1977.]Monthly return for assessment of cess under the Orissa Cess (Amendment) Act, 1976[See Rule 6-A (2) (iii)]

1. Name of the person carrying on mining operation

2. Name of the mineral

3. Name of mine and situation

4. Area held for mining operation

5. Date of commencement of mining

Month and year	Grade-wise quantity despatched from the mine	Total royalty payable on the quantity despatched	Amount of dead rent payable	Amount of cess payable	Amount of cess paid	Remarks
1	2	3	4	5	6	7

"F"

Notice to show cause[See Rule 10]District of.....The Intermediary/raiyat.....is hereby informed that as has without lawful excuse, failed to submit within the prescribed period the return in pursuance of proclamation/notice, intentionally given wrong information in1 the return filed, he is, therefore, directed to show cause within a period of fifteen days from the date of receipt of this notice as to why he should not be prosecuted for the offence under Rule 10.