

The M.P. Urban Development Cess (Collection) Rules, 2007

MADHYA PRADESH

India

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Rule

THE-M-P-URBAN-DEVELOPMENT-CESS-COLLECTION-RULES-2007 of 2007

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The M.P. Urban Development Cess (Collection) Rules, 2007 Published vide Notification No. D-40-R-1815-07-B-2-4, M.P. Rajpatra (Asadharan), dated 20-2-2008 pages 152 (2-4) In exercise of the power conferred by sub-section (1) of Section 13 read with sub-section (2) Section 7 of the Madhya Pradesh Upkar Adhiniyam, 1981 (No. 1 of 1982) the State Government hereby makes the following rules and same having been previously published in the "Madhya Pradesh Gazette" dated 29th September, 2007 as required by sub-section (1) of Section 13 of the said Act. namely :-

1. Short title.

- These rules may be called the Madhya Pradesh Urban Development Cess (Collection) Rules, 2007.

2. Definitions.

- In these rules, unless the context otherwise requires, -(a) "Act" means the Madhya Pradesh Upkar Adhiniyam, 1981 (No. 1 of 1982); (b) "Assessee" means a person or body liable to pay Urban Development cess levied under Section 6 of the Act; (c) "Assessing Authority" means - (i) in relation to assessee situate within the local limits of a local authority a body or officer empowered or authorized to assess, reassess, collect and enforce payment of tax on land or building or both under the law relating to the local authority; (ii) in respect of other assessee, the Property Tax Commissioner and includes any officer to whom the State Government or the Property Tax Commissioner may have delegated all or any of their powers and duties under the Sampatti Kar Adhiniyam, 1964 (No. 14 of 1964). (d) "Form" means a form appended to these rules.

3. Maintenance of register of land or building.

- The Assessing Authority shall maintain or causes to be maintained for each financial year a separate register in Form I of lands or buildings or both, for which there is a liability to pay cess under the Act, and the cess payable against each.

4. Statement and return of cess.

(1)At the beginning of each financial year, the Assessing Authority shall forward to the Director, Urban Administrator a Statement in Form II showing the total amount of cess recoverable during the year, and arrears of cess not realized during the previous year.(2)The Assessing Authority shall also furnish to the Director, Urban Administration at the end of each quarter of the financial year returns in Form III showing further amounts of cess which may have become due during the quarter.

5. Period for remittance of cess realized.

- The amount of cess realized in each month shall be remitted into the Government Treasury/sub-treasury by the Assessing Authority not later, than 15 days after the close of the month.

6. Collection and deposit of cess.

(1)Where the Assessing Authority is a local authority such local authority shall be entitled to retain 60% of the amount of cess realized which may be deducted at source from the amount due for remittance to the State Government every month.(2)After deducting the amount as mentioned in sub-rule (1) of Rule 6 the remaining 40 per cent of the proceeds shall be credited into Government Account under the head 0035-Taxes on Immovable Property other than Agricultural land 800-other receipts development cess.

7. Monthly Return.

- The Assessing Authority shall furnish monthly return to the Director, Urban Administration by the 25th of the month in Form IV stating the gross amount of current dues and arrears realised during the month, the amount of 60 per cent retained at source and 40% remittances made into the Treasury.

8. Repeal and Savings.

- The Madhya Pradesh Urban Development cess (Collection) Rules, 1983 shall stand repealed with effect from the date on which these rules shall come into force :Provided that orders made or any action taken under the rules so repealed shall be deemed to have been made or taken under the corresponding provisions of these rules.Form-I[See Rule 3]Register showing lands or buildings or

both, the annual letting value of which is rupees ten thousand or more for the financial year.....

Sr. No.	Name of the Urban Municipal Area/Nagar Panchayat	Name of the person or body in whom have the property is vested	Description of the property/lands/buildings	Amount of cess recoverable
(1)	(2)	(3)	(4)	(5)

Designation with Seal Form II [See Rule 4] Statement showing the total amount of cess recoverable during the financial year.....

Sr. No.	Name of the Urban Municipal Area/Nagar Panchayat	Total arrears of cess outstanding at as on 31st March.....	Cess recoverable during the year	Total Amount recoverable
(1)	(2)	(3)	(4)	(5)

Designation with Seal Form III [See Rule 4] Statement showing the total amount of cess recoverable during the financial year.....

Sr. No.	Name of the Urban Municipal Area/Nagar Panchayat	Total arrears of cess outstanding at as on 31st March.....	Cess recoverable during the year	Total Amount recoverable
(1)	(2)	(3)	(4)	(5)

Designation with Seal Form IV [See Rule 4] Statement showing the recovery of urban development cess in the month of.....

Sr. No.	Name of the Urban Municipal Area/Nagar Panchayat	Gross Amount Received against the	60% amount of collection charges deducted	Recovery 40% Amount credited to the Treasury	
Arrears	Current Dues	Total			
(1)	(2)	(3)	(4)	(5)	(6) (7)

Designation with Seal