

Gujarat Education Cess (Amendment) Act, 1972

GUJARAT

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Act 17 of 1972

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An Act further to amend the Gujarat Education Cess Act, 1962. It is hereby enacted in the Twenty-third Year of the Republic of India as follows:-* (Received the assent of the Governor on 30th August, 1972 and published in the Gujarat Government Gazette on the 4th September 1972)

1. Short title.- This Act may be called the Gujarat Education Cess (Amendment) Act, 1972.

2. Amendment of section 2 of Guj. XXXV of 1962.- In section 2 of the Gujarat Education Cess Act, 1962 (Guj. XXXV of 1962) (hereinafter referred to as "the principal Act"),-

(i) after clause (iii), the following new clause shall be inserted, namely:- "(iii-a) "disabled person" means a person who on account of injury, disease physical or mental condition arising from imperfect development of any organ or otherwise, or congenital deformity is substantially handicapped in obtaining or keeping employment, or in undertaking work on his own account, of a kind which apart from that injury, disease, physical or mental condition or deformity would be suited to his age, experience and qualifications;" (ii) after clause (x), the following new clauses shall be inserted, namely:- "(x-a) "specified disabled person" means a disabled person whose principal means of livelihood is the income from the rent of land or building situated in an urban area and owned by him, the annual letting value of which does not exceed two thousand rupees; (x-b) "specified widow" means a widow whose principal means of livelihood is the income from the rent of land or building situated in an urban area and owned by her, the annual letting value of which does not exceed two thousand rupees;"

3. Amendment of section 7 of Guj. XXXV of 1962.- In section 7 of the principal Act, after sub-section (1), the following new sub-section shall be inserted, namely:-

"(1A) Where any land is leased by the Government for a purpose unconnected with agriculture and under the terms of such lease no non-agricultural assessment is leviable on such land, then, notwithstanding anything contained in the terms of such lease, there shall be levied and collected on such land a surcharge at the rate specified in sub-section (1) on the amount which would have been assessed on such land as non-agricultural assessment had such assessment been leviable thereon."

4. Amendment of section 12 of Guj. XXXV of 1962.- In section 12 of the principal Act, to sub-section (1), the following provisos shall be added, namely:-

"Provided that on any such land or building owned by a specified widow or a specified disabled person, the tax shall be levied and collected at half of such rate: Provided further that no tax shall be levied on such land or building if it is actually occupied by such widow, or, as the case may be, disabled person, or if it is unlet,".

5. Insertion of new section 15A in Guj. XXXV of 1902.- After section 15 of the principal Act, the following new section shall be inserted, namely:-

"15A. Issue of certificate to specified disabled person and specified widow.- (1) Every person claiming to be a specified widow or a specified disabled person for the purposes of this Act shall apply to the officer authorised by the State Government in the prescribed form for the issue of a certificate that the person so claiming is a specified widow or a specified disabled person, as the case may be. (2) On receipt of such application, the officer so authorised shall, after making such inquiry as he deems fit, decide whether such person is a specified widow or a specified disabled person, as the case may be, and the decision of such officer shall, subject to an appeal to the State Government, be final. (3) If the officer decides that such person is a specified widow or, as the case may be, a specified disabled person, he shall issue a certificate to that effect in the prescribed form to such person. (4) Notwithstanding anything contained in sub-sections (1), (2) and (3), if at any time, on receipt of an application or otherwise, the State Government or the officer authorised by the State Government under sub-section (1) is satisfied after making such inquiry as may be thought fit and giving reasonable opportunity to be heard to the person concerned, that any person to whom a certificate given under sub-section (3) has ceased to be a specified widow, or as the case may be, a specified disabled person, the State Government or such officer may, by order in writing, direct that with effect from such date as may be specified in the order such person shall cease to be it specified widow, or, as the case may be, a specified disabled person, and thereupon any certificate granted to such person under sub-section (3) shall stand revoked and such person shall be bound to surrender the same to the State Government."

6. Amendment of section 19 of Guj. XXXV of 1962.- In section 19 of the principal Act, in the proviso to sub-sections (1) and (2), for the words "Provided that" the words "Provided further that" shall be substituted and before the said proviso, the following proviso, shall be inserted, namely:-

"Provided that if the person who has paid tax under the provisions of section 12 is a specified widow or a specified disabled person, such widow or disabled person shall be entitled to recover the full amount paid by her, or as the case may be, him, from the person in occupation of the land, building or tenement, as the case may be, in respect of which the tax has been so paid."

7. Amendment of section 20 of Guj. XXXV of 1962.- In section 20 of the principal Act, to sub-section (1), the following proviso shall be added, namely:-

"Provided that where such person is a specified widow or a specified disabled person, he or she, as the case may be, shall be entitled to recover from the tenant not more than the full amount of such difference."

8. Insertion of new section 23A in Guj. XXXV of 1962.- After section 23 of the principal Act, the following new section shall be inserted, namely:-

"23-A. Suspension of collection of surcharge under section 5 in certain circumstance.- Whenever from any cause the payment of the whole land revenue payable to Government in respect of any land or in respect of lands assessed for agriculture in any area is suspended, the collection of surcharge leviable under section 5, shall in respect of such land, or, as the case may be, in respect of all lands described in section 5 which are situated in such area, be suspended for the period for which the payment of land revenue is suspended."

9. Amendment of section 2 of Guj. XXXV of 1962.- In section 28 of the principal Act, in sub-section (2), after clause (b) the following clause shall be inserted, namely:-

"(bb) the form of application and the form of certificate under section 15-A;"

10. Removal of doubt.- For the removal of doubt, it is hereby declared that nothing in this Act shall affect the recovery of the arrears of tax levied under section 12 of the principal Act on any land or building owned by a specified widow of a specified disabled person due for any period prior to the date of the coming into force of this Act (hereinafter referred to as "the said date") and any amount which any person is entitled to recover under the provisions of section 19 or 20 of the principal Act, which may be outstanding for any such period, on the date immediately preceding the said date shall be recoverable after the said date, as if this Act had not come into force.