

The M.P. Nirashriton Ki Sahayata (Regulation of Assessment and Collection of Cess) Rules, 1971

MADHYA PRADESH

India

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Rule

THE-M-P-NIRASHRITON-KI-SAHAYATA-REGULATION-OF-ASSESSMENT OF 1971

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The M.P. Nirashriton Ki Sahayata (Regulation of Assessment and Collection of Cess) Rules, 1971 Published Vide Notification No. 570-385-26-71, dated 15-2-1971, M.P. Rajpatra Part 4 (Ga), dated 26-3-1971 at pages 142-144 In exercise of the powers conferred by Section 9 of the Madhya Pradesh Nirashriton Ki Sahayata Adhiniyam, 1970 (12 of 1970), the State Government hereby makes the following rules, namely :-

1. Short title.

- These rules may be called the Madhya Pradesh Nirashriton Ki Sahayata (Regulation of Assessment and Collection of Cess) Rules, 1971.

2. Definitions.

- In these rules, unless the context otherwise requires, -(a)"Act" means Madhya Pradesh Nirashriton Ki Sahayata Adhiniyam, 1970 (12 of 1970);(b)"Authorized Officer" means the officer authorized by local authority under sub-rule (1) of Rule 3;(c)"Cess" means the cess levied on lands and buildings situated within a local area under sub-section (1) of Section 7;(d)"Section" means a section of the Act.

3. Preparation of assessment list.

(1)The local authority shall by an officer authorized by it in this behalf, cause to be prepared an assessment list showing,-(a)the survey number or plot number of the land;(b)the serial number of each building or land;(c)the name of the tenure holder, tenant, Government lessee and the owner of the land or building;(d)the land revenue or rent fixed or assessed on land used for the purpose of agriculture;(e)capital value or the gross annual letting value or annual letting value, as the case may be;(f)the amount of property tax levied on land or building under the law relating to local authority;(g)the amount of cess assessed thereon.(2)For the purpose of preparing such assessment list, the authorized officer may inspect the land or building on which the cess is levied.

4. Publication of notice of time fixed for lodging objections.

- On preparation of the assessment list, the authorized officer shall cause a notice to be given by beat of drum in the local area that the list is open for inspection at the office of the local authority and that objections will be considered and decided by him on a day after thirty days of the date of notice thereof.

5. Inspection of assessment list.

- Every person whose name is included in the list as tenure-holder or tenant or Government lessee or owner of any land or building, every person claiming to be tenure-holder or tenant or Government lessee or owner of such land or building included in the list and any agent of such tenure-holder, tenant, Government lessee or owner may inspect the list and take extract therefrom without payment of any charge therefor.

6. Consideration of objections to assessment list.

(1)All objections to the assessment shall be entered in a register to be maintained for the purpose, and on receipt of any objections, the authorized officer shall give a notice in writing to the objector of the time and place at which the objections will be investigated.(2)At the time and place so fixed, the authorized officer shall hear the objection in the presence of the objector or his authorized agent if he appears or may for reasonable cause adjourn the investigation.(3)When the objection has been determined, the order passed on such objection shall be recorded in the said register and, if necessary, an amendment made in the assessment list in accordance with the result of the objection and the said order shall be communicated to the objector within the week from the date of the said order.

7. Authentication of assessment list when all objections disposed of.

(1)When all objections made have been disposed of and all amendments required by Rule 6 have been made in the assessment list, the list shall be authenticated by the authorized officer under his signature and the authorized officer shall certify that, except in the cases in which amendments have

been made as shown therein, no valid objection has been made to the assessment as entered in the said list.(2)The list so authenticated;shall be kept in the office of the local authority and shall be open to inspection during office hours to all tenure-holders. tenants, Government lessees and owners of the lands and buildings entered therein or to agents of such person and the notice that it is so open shall be forthwith published in the manner specified in Rule 4.

8. Power to amend the assessment list.

(1)The local authority may at any time amend the assessment list by the inclusion, omission or substitution of any matter ;Provided that whenever it proposes to make any amendment in respect of any matter other than correction of an arithmetical error, it shall, before making the amendment, send notice thereof to the persons interested and shall allow thirty days to elapse for the making of any objection to the proposed amendment and such objections, if any, shall be determined in the manner specified in Rule 6.(2)Where any building or any portion of the building which is liable to the payment of the cess is demolished or removed, or is burnt or falls down, the person liable for the payment of the said cess shall give notice thereof in writing to the local authority and until such notice is given, the persons aforesaid shall continue to be liable to pay such cess as he would have been liable to pay in respect of such building if the same, or any portion thereof, had not been demolished, removed, burnt of, as the case may be fallen down.

9. Assessment list to be revised every four years.

- The assessment list shall be revised once in every four year.

10. Collection of cess.

- The cess shall be collected by the officer duly authorized by the local authority in this behalf and a receipt for every such payment shall be given by the officer receiving it.

11. Punishment for evading payment of cess.

- Every person who, with the intention to defraud the local authority, evades the payment of the cess shall be punishable with the which may extend to ten times the value of such cess or rupees fifty, whichever may be more.