

Orissa Rural Infrastructure and Socio-Economic Development Rules, 2005

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Rule

ORISSA-RURAL-INFRASTRUCTURE-AND-SOCIO-ECONOMIC-DEVELOPMENT RULES, 2005

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Orissa Rural Infrastructure and Socio-Economic Development Rules, 2005Published vide Notification Orissa Gazette Extraordinary No. 479 dated 17.3.2005S.R.O. No.164/2005. - In exercise of the powers conferred by Section 11 of the Orissa Rural Infrastructure and Socio-Economic Development Act, 2004 (Orissa Act 2 of 2005), the State Government do hereby make the following rules, namely

1. Short title and commencement.

(1)These rules may be called the Orissa Rural Infrastructure and Socio-Economic Development Rules, 2005.(2)They shall come into force on the date, the Orissa Rural Infrastructure and Socio-Economic Development Act, 2004 (Orissa Act 2 of 2005) came into force i.e. the 1st day of February, 2005.

2. Definitions.

(1)In these rules unless the context otherwise requires(a)"Act" means the Orissa Rural Infrastructure and Socio-Economic Development Act, 2004;(b)"appellate authority" means the Government in its Steel and Mines Department;(c)"backward area" means any district in which the percentage of literacy is less than fifty percent of total population of the district as per the latest census; (d)"Collector" means the Chief officer in-charge of the Revenue administration of a district;(e)"Department" means the Steel and Mines Department of Government;(f)"Director" means the Director of Mines, Orissa and includes one or more Joint Director of Mines;(g)"Form"

means a Form appended to these rules;(h)"Government" means the Government of Orissa;(i)"mining area" means area under the territorial jurisdiction of Revenue Tahasil, Sub-division and district as specified in Schedule-I and shall include such other area as the Government may, by notification specify from time to time; .(j)"rural area" means any area other than the area comprised within the territorial area of a municipality or a Notified Area Council or a Municipal Corporation;(k)"Schedule" means a Schedule appended to these rules;(l)"Section" means a section of the Act;(2)Words and expressions used but not defined in these rules, unless the context otherwise requires, shall have the same meaning as respectively assigned to them in the Act.

3. Notified Authority to exercise power.

- The notified authority as mentioned in schedule II shall exercise powers under different provisions of these rules within their respective jurisdictions.

4. Calculation of annual value of mineral bearing land.

(1)For the purpose of Explanation II of clause (a) of Section-2 of the Act, where no price are available on the date immediately preceding the first date of the financial year in relation to a mineral, the price or prices of the mineral of the nearby mineral bearing land shall be taken into account for the purpose of determination of price of that mineral or as the case may be, the price derived from the national price published by Indian Bureau of Mines for that particular mineral with reference to its grade, if any.(2)The annual value of a mineral bearing land held for carrying out mining operations for mineral in relation to a financial year, for an owner who holds mineral bearing land for more than one mineral, shall be the sum of sale prices of all minerals produced during the said period by the owner.(3)In case of sale in the domestic market, the per tonne sale value will be the price of the mineral actually realized, less the tax, fee, duty, royalty and other deductible costs as shown by the mineral bearing land holders in their sale vouchers or bills or invoices and shall be considered for computing the annual value of mineral bearing land. To avoid payment of tax on tax, fee, duty and royalty, the mineral bearing land holders in their own interest shall record the above taxes, fees, duties, royalty and other deductible costs, separately in the sale vouchers or bill or invoices instead of indicating a composite amount. In case these are not shown separately, it shall be assumed that the composite amount is the sale price.(4)In case of direct export by the mineral bearing land holders, the sale value for the purpose of annual value of mineral bearing land shall ordinarily be the freight on board (FOB) price realized less fee, duty, royalty, taxes and other deductible costs. For such purposes, the mineral bearing land holder may prepare, invoices or bills indicating the freight on board price or insurance freight price as the case may be.(5)Where mineral produce is disposed of by more than one process such as sale in domestic market, direct export and captive consumption, the sale price or prices of mineral shall be the weightage average of prices of mineral determined by adopting the procedure in sub-rule (1), (3) and (4) above.

5. Tax where there is no production of mineral.

- Where in case of any mineral bearing land there is no production of mineral for two consecutive years or more, such land shall be liable for levy of tax at the rates of dead-rent specified in the third Schedule to the Mines and Minerals (Development & Regulation) Act, 1957 and the Schedule-II to the Orissa Minor Mineral Concession Rules, 2004 as the case may be.

6. Constitution of committee.

(1) A Committee referred to in Subsection (3) of Section 3 shall consist of a Chairman and the following members for recommending the rate of tax, under Sub-section (2) thereof at which the same shall be levied, to the State Government, namely :-

- | | |
|---|-------------------------|
| 1. Secretary to Government, Steel & Mines Department | ... Chairman |
| 2. One representative not below the rank of Joint Secretary of Finance Department | ... Member |
| 3. One representative not below the rank of Joint Secretary of Law Department | ... Member |
| 4. The Director of Mines, Orissa | ... Member |
| 5. Financial Advisor, Steel & Mines Department | Member
... Secretary |

(2) The Chairman of the Committee under Sub-rule (1) may co-opt such other members or members not exceeding two having knowledge on the subject.

7. Manner of payment of tax.

- The payment of tax under Sub-section (1) of Section 4 shall be made in four equal instalments on the last day of each quarter of the financial year through a treasury challan which shall be furnished by the person who holds the mineral bearing land to the notified authority under whose jurisdiction the said land situates.

8. Penalty in default of payment of tax.

(1) The notified authority shall impose a penalty not exceeding three times of the tax in the event of default of payment of tax under rule 7 by the holder of any mineral bearing land, after giving him a reasonable opportunity of hearing by serving a fifteen days notice in Form- 'A' on him categorically specifying the amount of the proposed penalty therein. (2) If after considering the explanation of the holder of the mineral bearing land the notified authority is not satisfied that the default was due to reasonable cause, he shall pass an order levying penalty in accordance with the provision of Sub-section (2) of Section 4 and serve it to such holder together with a notice of demand in Form- 'B'.

9. Assessment and demand of tax.

(1) If the notified authority is satisfied, without requiring, the presence of the holder of mineral bearing land or the production by him any evidence, that the returns furnished in respect of the financial year are correct and complete, he shall assess the amount of tax due from the holder of mineral bearing land on the basis of such return. (2) If the notified authority is not satisfied with the returns furnished in respect of a financial year, he shall serve a notice in Form 'C' to the holder of the mineral bearing land and fix the date for production of such accounts, documents and other materials, and after taking into consideration the objections raised by the said holder, the annual value of mineral bearing land, the rate of tax fixed under Section 3, the quantity and grade of mineral produced, the sale price of such mineral, the annual return furnished in the manner hereinafter provided and any other materials required for the purpose of ascertaining the annual value of mineral bearing land, shall assess the tax and demand the tax due, if any, in Form 'D' by the end of May, of the year.

10. Submission of return and revised return.

(1) Every holder of mineral bearing land or quarry holder carrying mining operations shall furnish an annual return for each financial year in Form 'E' to the notified authority so as to reach him by the 25th day of April. Where a person has more than one mineral bearing land holding within the territorial jurisdiction of the notified authority, separate returns shall be furnished for each such holding. Provided that if the return filed in Form 'E' is not accompanied by the documents provided therein and showing full payment of tax for the relevant year, it shall be deemed that no return is filed under this rule. (2) In case any inaccuracy in the return furnished to the notified authority comes to the notice of the holder of mineral bearing land, he may submit a revised return so as to reach the notified authority within a period of one calendar month from the last date fixed for furnishing of return under sub-rule (1) along with a challan receipt by way of proof of payment of any differential tax to be paid as a result of a revision in the return. (3) On the failure of the holder of the mineral bearing land or the quarry holder to file return under sub-rule (1) by the due date or, as the case may be, the return is found to be incorrect or incomplete, the notified authority after giving him a reasonable opportunity of being heard, shall assess the tax due to the best of his judgement on the basis of available materials and pass an order in Form 'F' and issue a notice of demand in Form 'G' in pursuance of that order.

11. Appeal.

(1) An appeal may be preferred to the appellate authority against the order passed by the notified authority under rule 8, 9 or sub-rule (3) of rule 10 in Form 'H' and may be presented either in person or by an agent or may be sent by a registered post. (2) The appellate authority shall not entertain any appeal unless half of the tax assessed and demanded is paid. (3) If the appellate authority after scrutiny of the appeal petition and the accompanied documents is of the opinion that those or any of the same is not in order, he may direct the appellant to rectify the deficiencies within a specified time and admit the appeal petition accordingly. (4) After admission of the appeal petition, the appellate authority may, call for production of any records or documents from the appellant, the

notified authority and the Director of Mines and give a personal hearing to the appellant and pass such order as it may deem just and proper.(5)The appellate authority shall dispose of the appeal petition by a speaking order indicating clearly the amount of tax and the penalty, if any, which is found to be payable by the appellant or the amount to be refundable to the appellant under the Act.(6)A copy of the order passed by the appellate authority shall be furnished to the appellant free of cost.(7)The amount to be refunded under sub-rule (6) or where the holder of the mineral bearing land has paid in excess shall, wherever possible be adjusted against future taxes due and if no such adjustment is possible the amount shall be refunded by the Government on the recommendation of the notified authority by issuing a sanction order and shall make it over to the appellant or, as the case may be, to the holder of the mineral bearing land through the Government treasury. A copy of the sanction order shall also be forwarded simultaneously to the Treasury Officer concerned.

12. Recovery of tax.

- The Notified Authority may forward to the Collector of the concerned district, a certificate under his signature specifying the amount of tax, penalty and fine, if any, liable to be paid under the provisions of the Act and these rules but not paid, who shall recover the same from the holder of the mineral bearing land as an arrear of land revenue.

13. Correction of error.

(1)The notified authority or the appellate authority, as the case may be, either on application by any aggrieved party or on its own motion, for reason to be recorded in writing, may correct any mistake which is apparent on the face of the record, or rectify any accidental slip or omission in any order or order of assessment of tax or penalty :Provided that no such correction shall be made unless a reasonable opportunity of being heard is given to the party concerned :Provided further that this power shall not be exercised beyond a period of one year from date on which the order which is purported to be corrected was passed.(2)All the relevant records and ledgers maintained in the office of the notified authority shall be corrected accordingly.

14. Penalty on breach of order.

(1)On receiving a report from the Director to the effect that the order under rule 11 has been violated, the Government may, after issue of a thirty day's show cause notice to the holder of the mineral bearing land, impose fine up to five thousand rupees, which shall be paid within sixty days of the passing of the order.(2)In the event of a breach of the aforesaid orders continuing beyond the period specified in sub-rule (1), the Government may, by an order in writing under Sub-section (3) of Section 11 of the Act, fine the holder of the land with a daily fine not exceeding five hundred rupees during the continuance of the breach of the order till the order stipulated in sub-rule (1) is complied with.(3)The fines shall be recoverable from the holder of the land as arrear of land revenue.

15. Power to issue instructions.

- Government may issue instructions not inconsistent with the provisions of the Act or these rules from time to time with a view to removing anomalies, doubts and difficulties.

16. Administration of the fund.

(1)The fund shall become vested in the Department and shall be under its control and shall be held in trust for the purpose of the Act.(2)The fund shall be administered by the Department.

17.

There shall be a Governing. Body constituted as hereunder to consider and approve all proposals for expenditure and to decide the proportion of allocation to be made for different areas ;

- | | |
|--|--------------------|
| (1) Chief Minister | - Chairman |
| (2) Minister, Steel & Mines | - Vice Chairman |
| (3) Minister, Finance | - Member |
| (4) Chief Secretary | - Member |
| (5) Principal Secretary/Secretary, Steel & Mines | - Member-Secretary |
| (6) Secretary, Health & Family Welfare | - Member |
| (7) Secretary, School & Mass Education | - Member |
| (8) Secretary, Panchayat Raj | - Member |
| (9) Secretary, Rural Development | - Member |
| (10) Secretary, Works | - Member |

Provided that the Governing Body may co-opt any other member as it may deem necessary.(2)The Governing Body shall meet as often as may be necessary.

18. Application of the fund.

(1)Without prejudice to the generality of powers in this behalf, the fund shall be utilised by the State Government in connection with the following activities namely(a)Implementation of Infrastructure Development Programmes.(b)Promotion of education, health, sanitation and employment in the,rural areas, backward areas and mining areas of the State.(c)Administration of the Act.(d)Development programmes including mineral development and exploration for generation of employment in rural areas, backward areas and mining areas of the State.(e)For other public purpose in rural areas, backward areas and mining areas as enshrined in Section 8 of the Act.(2)Two percentum of the fund shall be utilised for each of the following(a)modernization and improvement of the infrastructure of the departmental machinery for computerization, training and competence building, increased mobility, better communication, monitoring and supervision, provision of better public services, plugging of leakage of revenue and checking of theft, smuggling and other unlawful activities;(b)mineral development and exploration.

19. Collection of the fund.

(1)The sum specified in Sub-section (2) of Section 3 and Sub-section (2) of Section 4 and Sub-section (3) of Section 11 shall be collected through the usual machinery for collection of mining revenue.(2)The collection shall be first credited to the Consolidated Fund of the State under a specified receipt head and shall thereafter be transferred to the fund during the months of April to March every year.

20. Budget of the fund.

(1)The Department shall cause the Budget Estimate of the fund for every financial year to be prepared on or before the first day of January of the financial year next preceding, and thereafter, the Budget estimate shall be forwarded to the Finance Department on or before first day of February of the year for approval.(2)The Finance Department may amend, modify or alter the Budget Estimate submitted for its approval under sub-rule (1) in any respect or manner as it may deem fit and shall return the same after recording its approval in writing with or without amendment, modification or alteration within thirty days from the date of receipt of the Budget Estimate.(3)Budget Estimate approved by the Finance Department under sub-rule (2) shall constitute the Budget of the fund for the year.(4)A copy of the Budget as finally sanctioned, shall be forwarded to the Accountant General, Orissa.(5)If during the course of the financial year, it becomes necessary to incur expenditure over and above the provisions made in the budget, the Department shall immediately submit to the Finance Department a statement giving details of the proposed expenditure.(6)On receipt of the statement under sub-rule 5, the Finance Department shall, by order in writing, either approve the proposed additional expenditure in full or in part with such modification as it may deem necessary or without modification, or reject it totally and the copy of such order shall be communicated to the Department.(7)The accounts of the fund shall be prepared and maintained by the Accounts Section of the Department and shall be audited by the Accountant General, Orissa.(8)The Department shall maintain a complete and accurate account and the procedure in this regard shall be such as may be decided by the Department with the concurrence of the Finance Department. The accounts of the fund shall be balanced on the 31st March each year.

21. Appointment of Administrator.

- The Secretary of the Department shall be the administrator and custodian of the fund, for the purpose of administration of the fund.

22. Drawal upon the fund.

- All orders or cheques upon the fund shall be signed by the additional Secretary or Financial Advisor, Department of Steel and Mines.

23. Placement of fund for implementation of Budget.

- After the projects are formulated as indicated in rule 24, necessary funds shall be placed at the disposal of the Committee constituted for the purpose at District level for implementation.

24. Formulation of Projects.

- The projects under the Infrastructure and socio-economic development programmes shall be formulated by the Collector of the District/the Department of Steel and Mines with due regard being had to the scale and standard in respect of specifications and other details as has been laid down for similar work. Each project shall be got technically vetted by the appropriate technical officer and shall stipulate the arrangement for maintenance of assets to be created. The projects formulated at the district level only shall be furnished to the concerned District Committee constituted by the Collector for the purpose for approval. The approved projects thereafter shall be submitted to the Department for administrative approval.

25. Execution of Projects.

- The projects that are approved by the department may be executed by the Collector through the Committee constituted for the purpose or such other agencies as the Governing Body may decide.

26. Maintenance of Assets.

- The responsibility of maintenance of assets that will be created under the Infrastructure and Socio-economic Development Programmes shall be that of the concerned departments of the Government as may be indicated while formulating the projects in the manner laid down in rule 24.

27. Periodical reports regarding implementation of the schemes

- The Collector shall furnish a report in the form to be prescribed by the Department regarding progress of the implementation of the projects. The half yearly report shall reach the Department by the 15 of the month following that to which it relates.

28. Maintenance of accounts.

- The Collector shall maintain or cause to be maintained accounts of expenditure of individual projects in accordance with the provisions of the Orissa General Financial Rules, the Treasury Code and the Subsidiary Rules made thereunder.

29. Maintenance of register.

- The notified authority shall maintain in his office a register showing demand, collection and balance of tax payable and refund, if any, made by each holder of the mineral bearing land in

Form-T.

30. Surrender of unspent fund.

- At the close of each financial year, the unspent balance, if any, shall be surrendered to the fund by way of deposit under specified Head of account. Form-A Notice before imposing of penalty [See Rule-8(1)] To..... Whereas You, the holder of the mineral bearing land/quarry over.....hects.....in village.....of.....district for.....(name of the mineral) are, required to pay the tax of Rs.....(Rupees.....) only for the quarter from..... to..... by due date of 30th June/31st September/December/March, 200.... under the Orissa Rural Infrastructure and Socio-Economic Act and Rules, 2005. Whereas You have failed to pay the tax by the aforesaid due date. Take notice that under Rule-10 of the said Rules you are liable to pay penalty up to three times of the aforesaid tax amount. You are, therefore, noticed under Section 4(2) of Orissa Rural Infrastructure and Socio Economic Development, Act, 2004 to appear before the undersigned on..... at.....am/pm for personal hearing to state your case, if any, failing which your case will be disposed of as per law. Place: Date : Notified Authority. Form-'B' Notice of Demand [See Rule 8(2)] To Please take notice that for the quarter/year ending..... a sum of Rs..... has been determined as the dues payable under the Orissa Rural Infrastructure and Socio-Economic Development Act, 2004.

Rs.....

Penalty under Section 4(2) as per order dated.....

.....

Total ..

Rs.

2. You are required to pay above amount into the Government Treasury at..... within thirty days from the date of receipt of this notice by you and to produce the receipt in proof of payment before the undersigned within seven days from the date of payment failing which the said sum of Rs.....

will be recovered from you as an arrear of land revenue.

3. In case you fail to pay the amount as aforesaid and produce evidence of such payment by the due date, a further penalty not exceeding three times of the amount due will be imposed on you under Section 4(2) of the Act.

Date Place..... Notified Authority Form-'C' Notice for production of documents [See Rule 9 (2)] To In order to enable me to satisfy myself whether the return filed by you under Rule 9 of Orissa Rural Infrastructure and Socio-Economic Development Rules, 2005 of the financial year 200.... is-correct or complete, you are hereby required to attend in person or by agent at my office at (place)..... on..... at..... A.M./P.M. and thereto produce or cause to be produced the accounts, documents specified below and any other evidence on which you may rely in support of the said return. In the event of your failure to comply with all the terms of this notice, I shall proceed

to assess you under Section 4 (3) of Orissa Rural Infrastructure and Socio-Economic Development Act, 2004 to the best of my judgement. Signature of Notified Authority Place.....Date

Particulars of accounts and documents required :- (a) (b) Form-'D' Notice of Demand [see Rule-9 (2)] To You are hereby noticed that amount of tax payable by you for the financial year 200 has been determined in Rs..... (Rupees.....) only, whereas you have paid only Rupees..... (Rupees.....) only by way of tax for the same period. Details of the assessment and payment made are given below. You are hereby directed to pay the tax amount along with the following penalty/fine into the Government Treasury within thirty days from the date of receipt of this notice by you and to produce the receipt in proof of payment before the undersigned within seven days from the date of such payment. In the event of your failure to comply with this notice, the tax, penalty and fine shall be recovered by initiating certificate proceedings as arrear of land revenue as provided under Section 4(5) of Orissa Rural Infrastructure and Socio-Economic Development Act, 2004.

**Assessment
Details**

- | | | |
|----|---|------------------------------|
| 1. | Period of assessment | : |
| 2. | Mineral area/location of the mineral bearing land or quarry | : |
| 3. | Date of assessment | : |
| 4. | Books of account/returns verified | : |
| 5. | Tax payable for the period | : Rs.....(Rupees.....) only. |
| 6. | Amount of tax paid, if any | : Rs.....(Rupees.....) only. |
| 7. | Penalty, if any | : Rs.....(Rupees.....) only. |
| 8. | Fine, if any | : Rs.....(Rupees.....) only. |
| 9. | Balance to be paid (defaulted amount) | : Rs.....(Rupees.....) only. |

Place: Date : Notified Authority Form-'E' Annual Return showing production of mineral/ores sale price and tax for the financial year 200....O...[See Rule-10(1)]

1. Name of the holder of the mineral bearing land.....

2. Name of the minerals/ore.....

3. Name of the land/mine/quarry/location.....

4. Extent of mineral bearing land Acres.**5. Period of holding years from (date) to....(date)**

(Quantity in metric tonne)(Tax in Rupees.)

Year immediately preceding the financial year	Production	Quantity dispatched for	*Ex-mines sale price on 1st March (grade wise) Rs per tonne					
Grade	Quantity	Sale	Captive use		Domestic Export			
Domestic	Export							
1	2	3	4		5	6	7	8
Arrear Tax as on beginning of the year	Demand of tax during the year	Balance Tax as at the end of the year						
Principal	Penalty/ Fine	Total	Principal	Penalty/ Fine	Total	Principal	Penalty/ Fine	Total
9	10	11	12	13	14	15	16	17
Particulars of payment of tax		Remarks						
Amount		Chalan No. Date						
18		19	20	21				

Signature of the holder of the mineral bearing land.* N.B. Copies of Sale Bills or Invoices or Vouchers of the mineral prevailing on 31st March of the year should be enclosed. Form-'F' Order of Assessment[See Rule-10 (3)] Office of the Notified Authority.....

Circle District.....Date.....

1. Name and address of the holder of Mineral bearing land.....**2. Name of the Mineral.....****3. Name of the Mines and location****4. Extent of the Mineral bearing area (In acres/hectares.****5. Period of assessment.....****6. Amount of tax assessed.....**

Assessment Order Notified Authority Form-'G' Notice of demand[See Rule-10 (3)] To

1. Name and Address of the holder of Mineral bearing land

2. Name of the Mineral

3. Name of the Mines/Mineral bearing land and the location.

4. Extent of Mineral bearing area (in Hal/Ac)

Please take notice that for the failure to file return for the year.....a sum of rupees.....has been assessed on you under Orissa RuralInfrastructure and Socio-Economic Development Act, 2004 and the rules made thereunder as per orders passed on.....You are required to pay the above amount into the Government Treasury within thirty days from the date of receipt of this notice by you and produce the receipt before the undersigned within seven days from the date of payment failing which the said sum of Rs.....will be recovered from you as an arrear of land revenue.In case you fail to pay the amount as aforesaid by the due date a penalty not exceeding three times the tax due will be imposed on you under Section 4(2) of the Act and fine for the breach of non-filing of return shall be imposed on you under Rule 16.Place.....Date.....Notified AuthorityForm-HAppeal(See Rule-11 (1))To be submitted in duplicateToThe.....The..... day of 200.....

1. (a) Period of assessment/determination of tax.....

(b)Date of assessment/determination of tax appealed against.....(c)Name and designation of the officer making the said assessment/ determination of tax/penalty passing the said order.....(d)Amount of tax assessed and demanded Rs..... (Rupees.....) only(e)Amount of tax in disputeThe petitioner..... the owner of the mineral bearing land or quarry over.....hects. in village.....of.....district for(name of the mineral) having his office/principal office or Head office at swear as follows :-(i)Under the Orissa Rural infrastructure and Socio-Economic Development Act, 2005 your petition has been assessed to tax for Rs..... (Rupees.....)(ii)A Penalty Rs (Rupees) has been imposed on your petitioner.

2. A copy of the Assessment/Determination/Order appealed against is attached.

3. Your petitioner has paid half of tax assessed and demanded as mentioned in item 1(d) above amounting to Rs.....(Rupees...) only in these proceedings in Treasury challan No.....dated....

4. Your petitioner has submitted return(s) for the above period.

5. Being aggrieved by the aforesaid assessment/determination/order your petitioner begs to prefer this appeal on the following other grounds.

Grounds(Here enter the grounds on which the petitioner relies for the purpose of the appeal)PrayerDate :Signature of petitionerAddress:Form-1Register of Demand, Collection and Balance of Tax and Penalty/Fine(See Rule-29)

1. Name of the holder of mineral bearing land.

2. Sr. No in the Register.

3. Name of the mineral

4. Name of the mines/mineral bearing land & location

5. Area in acre

(Note - The column relating to penalty/fine shall be filled up only after an order imposing penalty/fine under Rule-10 or Rule 19 is passed.(Figures in Rupees)

Year (financial) of demand	Amount outstanding at the end of the previous year	Demand during the year	Total due by end of the year						
Tax	Penalty/ fine	Total	Tax	Penalty/ fine	Total Tax	Penalty/ fine	Total		
1	2	3	4	5	6	7	8	9	10
Amount collected during the year		Balance at the end of the year		Refund	Remark				
Tax	Penalty/ fine		Total	Tax	Penalty/ fine	Total			
11	12		13	14	15	16		17	18

List of Mining Areas[See Rule 2(1) (i)]

1. Keonjhar District.

2. Sundargarh District.

- 3. Jharsuguda District.**
- 4. Padmapur & Bargarh Tahasils of Bargarh District.**
- 5. Rengaili Tahasil of Sambalpur District.**
- 6. Titilagarh, Patnagarh, Kantabanji & Sadar Tahasils of Boiagarh District.**
- 7. Bisam Cuttack & Kasipur Tahasils of Rayagada District.**
- 8. Pottanji Tahasil of Koraput District.**
- 9. Jaipatna, Junagarh and Sadar Tahasil of Kalahandi District.**
- 10. Banki Tahasil of Cuttack District.**
- 11. Khurda Tahasil of Khurda District.**
- 12. Sukinda & Darpani Tahasils of Jajpur District.**
- 13. Talcher & Chendipada Tahasil of Angul District.**
- 14. Kamakshyanagar Tahasil of Dhenkanal District.**
- 15. Khariar Tahasil & Nuapada Tahasil of Nuapada District.**
- 16. Bamanghati and Panchapitha Sub-Divisions of Mayurbhanja District.**
- 17. Berhampur Sub-Division of Ganjam District.**
- 18. Nilagiri Tahasil of Balasore District.**
- 19. Soro Tahasil of Balasore District.**

II

Sl. No.	Name of the notified authority	Jurisdiction
(1)	(2)	(3)
1.	Director of Mines	- Whole State
2.	Joint Director of Mines	- Whole State

3. Deputy Director of Mines, Joda - Champua Sub-division of Keonjhar district.
4. Deputy Director, Mines, Rourkela - Panposh and Sadar Subdivisions of Sundargarh district.
5. Deputy Director, Mines, Korias - Bonai Sub-division of Sundargarh district.
6. Deputy Director, Mines, Talcher - Jajpur, Kendrapara and Jagatsinghpur districts.
7. Deputy Director, Mines, Talcher - Dhenkanal and Anugul Districts.
8. Deputy Director, Mines, Sambalpur - Sambalpur, Baragarh, Jharsuguda and Deogarh districts.
9. Deputy Director, Mines, Koraput - Koraput, Nawarangpur, Malkangiri and Rayagada districts.
10. Mining Officer, Joda - Champua Sub-division of Keonjhar district.
11. Mining Officer, Rourkela - Panposh and Sadar Subdivisions of Sundargarh district.
12. Mining Officer, Koira - Bonai Sub-division of Sundargarh district.
13. Mining Officer, Jajpur Road - Jajpur, Kendrapara and Jagatsinghpur districts.
14. Mining Officer, Talcher - Dhenkanal and Anugul district.
15. Mining Officer, Sambalpur - Sambalpur, Baragarh, Jharsuguda and Deogarh districts.
16. Mining Officer, Koraput - Koraput, Nawarangpur, Malkangiri and Rayagada districts.
17. Mining Officer, Baripada - Mayurbhanj, Balasore and Bhadrak districts.
18. Mining Officer, Boiagir - Boiagir and Sonepur districts.
19. Mining Officer, Bhawanipatna - Kalahandi and Nuapada districts
20. Mining Officer, Cuttack - Cuttack, Puri, Khurda and Nayagarh districts.
21. Mining Officer, Berhampur - Ganjam and Gajapati districts.
22. Mining Officer, Phulbani - Kandhamal and Boudh districts.
23. Mining Officer, Keonjhar - Sadar and Anandpur Subdivisions of Keonjhar district.