

# **Orissa Rural Employment, Education and Production Rules, 1993**

ODISHA

India

## **Orissa Rural Employment, Education and Production Rules, 1993**

### **Rule**

### **ORISSA-RURAL-EMPLOYMENT-EDUCATION-AND-PRODUCTION-RULES of 1993**

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Orissa Rural Employment, Education and Production Rules, 1993Published vide Notification S.R.O. No.73/93 dated 25th January 1993S.R.O. No.73/93 dated 25th January 1993. - In exercise of the powers conferred by sub-section (3) of Section 1 of the Orissa Rural Employment, Education and Production Act, 1992 (Orissa Act 36 of 1992), the State Government do hereby appointment the first date of February 1993, as the date on which the said Act shall come into force.S.R.O.No. 74/93. - In exercise of the powers conferred by Section 8 of the Orissa Rural Employment, Education and Production Act, 1992 (Orissa Act 36 of 1992), the State Government do hereby make the following rules, namely;

### **1. Short title and Commencement.**

(1)These rules may be called the Orissa Rural Employment, Education and Production Rules, 1993.(2)They shall come into force on the date of their publication in the Orissa Gazette.

### **2. Definitions.**

(1)In these rules unless the context otherwise requires:-(a)"Act" means the Orissa Rural Employment, Education and Production Act, 1992 (Orissa Act 36 of 1992);(b)"Authorised Officer" means a person who has been appointed under Section 4(2) (h) of the Act by the State Government through a Notification or by the Notified Authority through an Order in writing to assist the Notified Authority and to exercise such powers and perform such duties and functions of the Notified Authority as may be specified in the Notification or Order, as the case may be;(c)"Department"

means the Steel & Mines Department of Government;(d)"Director" means the Director of Mining & Geology, Orissa and include one or more Joint Director of Mines as may be notified from time to time to exercise specific powers in the Act and these rules;(e)"Form" means a Form appended to these rules;(f)"Government" means the State Government of Orissa;(g)"Schedule" means a Schedule appended to these rules;(h)"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.

## **2A. [ [Inserted vide O.G.E. No. 115 dated 26.9.1994.]**

The rate per year at which tax shall be levied in the case of mineral bearing lands other than coal bearing land, as required to be prescribed under clause (b) of Sub-section (2) of Section (3), shall be as specified in Schedule-C.]

## **3. Manner of Assessment of Tax.**

(1)Assessment of Tax under clause (a) of sub-section (2) of Section 3 of the Act,shall be made by the Collector of the District and while assessing he shall issue a proclamation in Form I requiring the raiyats/lessees to lodge at the office of the officer specified in the proclamation within thirty days of the issue of such proclamation or within such further time as may be allowed by the Officer, a return in Form I of all lands comprised within their 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-Collector 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 for the raiyats holding revenue or rent paying lands and the assessment roll as required to be prepared under sub-rule (2) may be prepared on the entries in the record of rights so maintained.(2)The assessment roll shall be prepared in the Form 11 after calculation of the annual value of a holding and tax 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 holding and in case where the share has been apportioned and recorded by the competent revenue authority, he shall apportion the tax among the co-sharers in proportion to their shares in accordance with such record of such competent authority. The draft assessment roll shall be published for a period of thirty days alongwith the notice in the Form III inviting objection to any entry in the draft assessment roll by affixing a copy thereof in a conspicuous place in the Office of Sub-Collector or the Tahasildar under whose jurisdiction the holding is situated and in the village covered or if the village is uninhabited in the nearest inhabited village. Objection, if any, shall be filed within thirty days from the publication of the notice.(3)After all objections received within the prescribed time are heard and disposed of by 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 (2) and shall prepare the final assessment roll in the Form II. 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 the Sub-collector and Tahasildar under whose jurisdiction the

holding is situated. 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 Collectors as the case may be for inspections of parties on working days during working hours. Every entry in the roll 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.(4)On the expiry of the period of one week specified in the sub-rule (3),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 or such publication under seal and facsimile signature of the Collector or the Officer exercising or delegated with 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-collector for use in his office and in the Office of the Revenue Collecting agent for collection of tax.(5)When Government by order, direct revision of tax under Section 3 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 tax 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 Form II. Every page of the revised assessment roll shall have a certificate of correctness of entries made therein under the seal and signature of the Collector or the officer exercising with or delegated with the powers of Collector. A copy of the revised assessment roll certified in the manner above 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-Collector for use and for communication to the Revenue Collecting Agent.

#### **4. Manner of Payment of Tax.**

(1)Tax determined and payable under the Act shall be paid on the same dates and in the same proportions as have been fixed for payment of land revenue or rent of the area.(2)Tax payable to Government under the Act in case of mineral bearing land shall be paid to the notified authority and in case of land other than those specified above, shall be paid to the revenue collecting agent of the concerned area.

#### **5. Penalty for failure to file return.**

- Failure to file return within the time specified under these rules 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 II and giving the party an opportunity of being heard.

#### **6. Power to enter upon the land to make survey etc.**

(1)When the Collector or any officer exercising powers of 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 the sunset and before the 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.

## **7. Appeals.**

(1)An appeal by any person aggrieved by any order made by the Collector under sub-rule (3) of the rule 3 shall lie to -(a)the Collector of the district, when the order is made by an officer below the rank of such Collector; or(b)to the Revenue Divisional Commissioner having jurisdiction when it is made by a Collector of a district.(2)No appeal under sub-rule (1), shall be entertained unless it is preferred within 30 days from the date of the order appealed against :Provided that the appellate authority may admit an appeal preferred after the expiration of the aforesaid period of 30 days if it is satisfied that the appellant had sufficient cause for not preferring it within that period.(3)No appeal shall be disposed of without giving the parties interested, a reasonable opportunity of being heard.(4)All appeals shall be accompanied by a certified copy of the order appealed against.

## **8. Power of Revision by Board of Revenue.**

- The Board of Revenue may, of its own motion or on application, call for the records and revise any order passed under this Act or rules made thereunder, after giving the parties concerned an opportunity of being heard.

## **9. Process fee 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 rendering a copy thereof to the person on whom it is to be served or to his agent in charge 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 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 can not 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 name 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, if the person to be served with the notice or order resides outside 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 a registered post with acknowledgement due to the person on whom such notice or order 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.Note I - In respect of cases referred to in clause (i) 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.Note II - In respect of cases referred to in clause (ii), the statement of the serving officer specifying the date of such service attested by two persons shall be a 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. 3.00 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 fees of Rs. 3.00 shall be levied for service in each such additional village. The prescribed process fee, shall be paid in the shape of court fee stamp to be affixed to the notices or on the application for service of notices, as the case may be.

## **10. Levy of fees.**

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

## **11. Correction of errors.**

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

## **12.**

The Director and the notified Authorities shall exercise powers under the different sections of the Act within their territorial jurisdictions as given in Schedule-B.

## **13.**

The average annual income during any financial year in relation to quarries or lands bearing a

mineral (other than coal) held for carrying on mining operations shall be determined by the formula  $(a) = (b) \times (c) / (d)$  where (a) is the average annual income per acre of mineral (other than coal) bearing land, (b) is the total production of all grades of that mineral in the State expressed in metric tonnes; (c) is the average price for all grades of the mineral at the pit mouth expressed in rupees per metric tonne and (d) is the total land held for carrying on mining operation in acres for that mineral in the State as on the 31st March of the year.

**14.**

Every holder of a mineral bearing land or quarry held for carrying on mining operations shall furnish a monthly return in Form-IV to the Notified Authority so as to reach him by the 25th day of the following month. 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.

**15.**

The annual tax payable under Section 3 in case of mineral bearing land shall be paid in twelve equal monthly instalments, part of a month shall be proportionate to the amount of monthly tax payable.

**16.**

The due date for payment of tax in respect of any month shall be the 20th day of the following month. Payment shall be made into the appropriate Government Treasury and receipted challan in proof of the payment shall be furnished to the Notified Authority alongwith the monthly return in Form IV. [Provided that if the return filed in Form IV is not accompanied by a receipted challan showing full payment of tax for the relevant month, it shall be deemed that no return is filed under rule 14.] [Inserted vide O.G.E. No. 1335 dated 6.10.1993.]

**17.**

In case any inaccuracy in the return furnished to the Notified Authority comes to the notice of the holder of a 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 monthly returns under Rule 14 along with a challan receipt by way of proof for payment of any differential tax which is required to be paid as a result of a revision in the return.

**18. [Substituted vide O.G.E. No. 1335 dated 6.10.1993.]**

(1) On the failure of the holder of the mineral bearing land to file the return for any month by the due date, the Notified Authority after giving him a reasonable opportunity of being heard, assess the tax due, to the best of his judgement on the basis of available materials and pass an order in Form IV-A and issue him a notice of demand in Form IV-B in pursuance of that Order; and (2) For non-payment

of tax in full by the due date prescribed under rule 16, the Notified Authority shall issue him a notice in Form-V informing that he shall be liable to pay penalty by way of interest from the due date under clause (b) of sub-section (2) of section 4 of the Act.

## **19.**

Where the monthly returns are filed in time the Notified authority shall make a quarterly verification of the said returns and if he finds that the returns furnished are correct in all respects, he may complete the assessment for each quarter ending on the 30th day of June, the 30th day of September, the 31st day of December and 31st day of March of the financial year without requiring the presence of the holder of the mineral bearing land and without production of any records by him."

## **20.**

Where the holder of the mineral bearing land has defaulted in furnishing the returns for any or all the months of the quarter or where the Notified Authority considers it necessary or expedient to verify the correctness and completeness of the returns furnished, he may serve a notice in Form VI to the holder of the mineral bearing land, calling upon him to produce such accounts and documents as may be necessary to verify the correctness of the returns filed on a date to be specified in the notice which shall not be less than 30 days from the date of issue of the notice. Further time as considered reasonable may be granted on proper application by holder of the mineral bearing land."

## **21.**

(1)Where the holder of the mineral bearing land complies with the terms of the notice issued in Form VII, the Notified Authority shall examine the accounts and documents produced alongwith his own official records and assess the tax due for the relevant quarter after taking into consideration the tax assessed under sub-rule (1) of rule 18 and tax paid by him earlier.(2)If the holder of the mineral bearing land does not comply with the terms of the notice issued in Form VI, the Notified Authority after giving a reasonable opportunity for production of accounts and documents in person or through authorised agent, shall assess the tax due for the relevant quarter to the best of his judgement on the basis of available materials, after taking into consideration the tax, assessed under sub-rule (1) of rule 18 or any tax paid by him.

## **22.**

If the Notified Authority at any time before and after making assessment under sub-rule (1) or (2) of rule 21 finds that the holder of the Mineral bearing and defaulted in payment of any tax by the due date for which notice under sub-rule (2) of rule 18 has not been Issued he may forthwith issue a notice in Form-V informing that he is liable to pay penalty by way of interest under clause (e) of sub-section (2) of Section 4 of the Act for failure to pay the tax due in time.

**23.**

On completion of the assessment under sub-rule (1) or (2) of rule 21 the Notified Authority shall pass an Assessment Order in Form VII-A which shall be a speaking order. The Assessment Order shall be issued to the holder of the mineral bearing land with Notice of Demand in Form VII-B. Provided that if any penalty is imposed under rule 24 the same shall be included in the same Demand Notice. Provided further that the penalty specified under rule 24 can be imposed separately after giving notice and a reasonable opportunity of being heard to the holder of the mineral bearing land and every such penalty imposed shall be accompanied by an Order in Form VII-A and Demand Notice in Form VII-B],

**24.**

Penalty imposable under rule 18 and rule 23 shall be computed in the following manner : (i) Simple interest at the rate of eighteen percent per annum on the amount found to have been defaulted under rule 18 shall be chargeable from the due date till the default is paid in full or till such default is reflected in the quarterly demand notice issued under rule 21. (ii) Simple interest @ 25% (twenty five per cent) of the amount found to have been defaulted under rule 23 which will be payable from the date of expiry of the thirty days after the issue of the order under rule 23: Provided further that if the default persists for a further period of six months 40% (forty percent) of interest shall be payable in respect of such defaulted amount. (iii) The total interest under sub-rule (i) and sub-rule (ii) above shall not exceed the total of the defaulted amount, beyond the said period of six months.

**25.**

The Notified Authority shall maintain in his office a register shewing the demand, collection and balance of tax payable by each holder of the mineral bearing lands or quarries. The register shall be maintained monthwise and financial yearwise in Form VIII.

**26.**

An appeal may be preferred to the Director against the order passed under rules 18 or 23 as the case may be.

**27.**

No appeal shall be entertained unless the same is preferred within a period of thirty days from the date of receipt of the order passed under rules 18 or 23 and shall be accompanied by a receipted challan by way of proof of payment of rupees one hundred into the concerned Government Treasury under the Mining Receipt Head of Account. The appeal should be made in Form IX in duplicate and should be accompanied by a copy of the order appealed against. The appeal may be presented either in person or by an agent or may be sent by registered post.



**28.**

(i) No appeal shall lie against an order specified in rule 26 unless the appellant has already deposited such amount of tax as well as penalty by way of interest thereon as has been admitted by the appellant to be payable. (ii) No appeal or revision shall lie against any interlocutory or interim order passed or notice issued by the Notified Authority.

**29.**

On receipt of the appeal petition, the Appellate Authority may scrutinise it to ascertain whether it is formally in order. In case deficiencies are found the appellant may be advised to rectify them by a specified period. Any delay in the filing of the appeal petition may be condoned if the Appellate Authority is satisfied that the delay is not due to the negligence on the part of the appellant. After the appeal is admitted the Appellate Authority may call for production of records and documents both from the appellant and from any Officer of the Directorate of Mining and Geology including the Notified Authority against those order the appeal has been preferred. The appeal shall be finally disposed of ordinarily within a period of two months. The order disposing of the appeal should be a speaking order clearly specifying among other thing, the amount of tax and penalty by way of interest which is found to be payable by the appellant or the amount as well as the interest thereon which is found to be refundable to the appellant under Section 4 (2) (f) of the Act. The amount to be refunded shall, were ever possible, be adjusted against future taxes due. If no such adjustment is possible, the amount will be refunded by the Notified Authority after making appropriate budgetary provision.

**30.**

The Notified Authority or the Director as the case may be, may either on application by any aggrieved party or on their own motion, and for reasons to be recorded in writing, correct any apparent mistake or defect in any order assessing tax or penalty provided that this power shall not be exercised beyond a period of one calender year from the date on which the earlier order which is purported to be corrected was passed. All the relevant records and ledgers maintained in the various offices shall there upon be corrected accordingly.

**31.**

(i) Any party aggrieved by the order passed by the Director under Rule 29 may prefer a revision before the State Government [in the Steel and Mines Department] [Inserted vide O.G.E. No. 1335 dated 6.10.1993.] within a period of thirty days from the date of receipt of the order of the Appellate Authority referred to in Rule 29 and the application, shall be accompanied by a receipted challan by way of proof of payment of rupees five hundred into the concerned Government Treasury under the Mining Receipt Head of Account. The Revision application shall be in duplicate and shall be accompanied by a copy of the final order passed by the Appellate Authority. The revision application may be presented either in person or by an agent or may be sent by registered post. (ii) No revision

shall lie against an order of the Appellate Authority unless the revisionist has paid such amount of tax as well as penalty by way of interest thereon as has been admitted by the revisionist to be payable.(iii)No revision shall lie against any interlocutory or interim order passed or notice issued by the Appellate Authority.(iv)[ The State Government in the Steel and Mines Department may after giving the Applicant an opportunity of being heard pass an order recording the reasons for the same on the revision application] [Inserted vide O.G.E. No. 1335 dated 6.10.1993.].

### **32.**

[The Notified Authority may forward to the Collector of the concerned District a requisition for Certificate under his signature specifying the amount of tax and penalty by way of interest thereon or fines which are liable to be recovered as arrear of land revenue under sub-section (3) of section 4 and sub-section (3) of section 8 of the Act from the holder of the mineral bearing land in the following situations:-(i)for failure to comply with terms of Notice of Demand issued in Form IV-B.(ii)for failure to comply with the terms of the Notice of Demand issued in Form VII-B;(iii)six months after an order passed by appellate Authority under rule 29;(iv)six months after an order passed by the State Government in the Steel and Mines Department by way of revision under rule 31; and(v)three months after an order passed by the State Government in the Steel and Mines Department imposing fine under rule 33].

### **33.**

(i)On receiving a report from the Director to that effect, the [State Government in the Steel and Mines Department] [Substituted vide O.G.E. No. 1335 dated 6.10.1993.] may after issue of a 30 days show cause notice to the holder of the land, punish the breaches of the following orders with a fine net exceeding Rs. 500 to be paid within a period of 30 days from the date of issue of the order as provided under Section 8 (3) of the Act.(a)An order under rule 29 passed by the Appellate Authority, forty five days after the date of passing of such order.(b)An order under rule 31 passed by the [State Government in the Steel and Mines Department] [Substituted vide O.G.E: No. 1335 dated 6.10.1993.], forty five days after the date of passing of such order.(ii)In the event the breach of the aforesaid orders continues beyond the period specified in sub-rule (i), the [State Government in the Steel and Mines Department] [Substituted vide O.G.E: No. 1335 dated 6.10.1993.] may by an order in writing under section 8 (3) of the Act fine the holder of the land with a daily fine not exceeding Rs. 20/- during the continuance of the breach of the orders till the orders stipulated in sub-rule (i) are complied.(iii)The fines shall be recoverable from the holder of the land as arrears of land revenue.

### **34.**

No suit, prosecution or any other legal proceeding shall lie against any person for anything in good faith done or intended to be done under the Act and these rules.

### 35.

[Government in the Steel and Mines Department] [Substituted vide O.G.E: No. 1335 dated 6.10.1993.] may issue instructions not inconsistent with the provisions of the Act and these rules from time to time with a view to remove anomalies doubts and difficulties.

### 36.

(1) There shall be established a fund to be called the Orissa Rural Employment, Education and Production Fund which shall be administered in the manner prescribed in the succeeding rules. (2) All proceeds of tax levied and collected under the Act, sums granted by the state Government and any other sum received from other sources shall be credited into the Fund. (3) The Fund shall be utilised by the State Government for the implementation of rural production programme and for Promotion of Education and Employment in the rural areas for which the state Government shall take appropriate measures in order to ensure application of the Fund for the purpose envisaged in Section 7 of the Act. (4) The Secretary, Finance Department shall be the Administrator and Custodian of the Fund. The Finance Department shall allocate appropriate funds to the respective Administrative Departments on quarterly basis for the implementation of the programmes with special emphasis on backward rural areas for the purposes specified in section 7 of the Act.

### 37.

The manner of accounting including deposit into the Fund and withdrawal therefrom shall be as hereunder - (i) The Fund shall be operated under the Head of Account "8229-Development & Welfare Fund-200-Other Development & Welfare Fund-(A) Orissa Rural Employment, Education and Production Fund (OREEP FUND)". (ii) [The proceeds of tax/penalty collected under the Act shall be initially credited to the receipt head "0029-land revenue-102-Rural Employment Education and Production Tax-Tax under OREEP Act/Penalty under OREEP Act] [Substituted vide O.G.E: No. 1335 dated 6.10.1993.]. (iii) The provision for transfer of funds from the consolidated Fund to the Public Account relating to the Head "8229-Development & Welfare Fund" shall be made under the Head "2075-Miscellaneous General Services-797-transfer to/from Reserve Fund and Deposit Accounts-Inter-account transfer" under Demand No.5. (iv) the amounts required for expenditure for different development programmes shall be provided for under the respective Major Heads under different Demands depending on the nature of expenditure. For welfare activities like promotion of education and employment, the expenditure shall be provided under the Revenue Head and the expenditure intended for creation of assets of durable/permanent nature shall be provided under the Capital Head of expenditure. (v) In order to distinguish the expenditure made out of sums transferred from OREEP Fund, the following Minor Head and Sub-head shall be operated under the respective Head of expenditure. "800-Other Expenditure (Minor Head) Rural Development Programmes under OREEP Fund (sub-head)". Below the sub-head, the detailed objectives of the Scheme shall be indicated by the concerned Administrative Department while preparing the schedules of Demand for incorporation in the Budget. (vi) While making the budget provision for incurring expenditure out of the Fund it shall be clearly indicated in the schedules that the amount

shall be met out of OREEP Fund.(vii)The respective Administrative Department shall incur expenditure on the basis of budget provision with prior concurrence of the Finance Department and the sanction order as and when required shall be issued in Form-X.

### 38.

The respective Administrative Department shall prepare schemes and estimates sufficiently ahead and refer the same to the Finance Department by the end of October each year. On receipt of the proposals from different Administrative Departments the Finance Department will consolidate the requirements and take action to allocate the amount available for expenditure during the next financial year and the respective administrative departments will accordingly make provision in their budget for the ensuing financial year.

### 39.

At the close of each financial year the unspent balance, if any, shall be surrendered to the OREEP Fund by way of deposit under Head "8229-Development & Welfare Fund-200-Other Development & Welfare Fund - A OREEP Fund". A copy of the sanction order issued by the respective Administrative department with prior concurrence of the Finance Department shall be sent to the Finance Department on receipt of which the latter shall make arrangement for maintenance of a running account of expenditure alongwith receipts, deposits and investments. At the end of the year, the respective Administrative Departments shall furnish to the Finance Department and account in the prescribed Form-XI.

### 40.

The accounts relating to the Fund shall be subject to audit by the Efficiency Audit Organisation of the Finance Department as well as by the Accountant-General, Orissa.

## A

Table of Fees[See Rule 10]

Serial No.	Number 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	3.00
2.	Appeals under Sections 3 and 4 of the Act.	1. Before the Collector	3.00
			3.00

		2. Before the Revenue Divisional Commissioner.	
3.	Application for revision under Section 5	Before the Board of Revenue	8.00
4.	Vakalatnama	(a) Board of Revenue	6.00
		(b) Revenue Divisional Commissioner	5.00
		(c) Other Offices	3.00

**B**

Serial No.	Section	Description of power	Designation of Officer
(1)	(2)	(3)	(4)
1.	4(2)(c)	To make an assessment of Tax & to exercise all powers incidental to such assessment.	Notified Authority
2.	4(2)(b)&(e)	To impose penalty & to exercise all powers incidental to such imposition.	Notified Authority
3.	4(2)(f)&(g)	To determine the amount and interest refundable by the Notified Authority to the owner of the mineral bearing land.	Director of Mining and Geology.
4.	5	Appeal and review powers	Director, M. & G/ Notified Authority.

[Schedule-C] [Inserted vide O.G.E. No. 1150 dated 26.9.1994.](See Rule 2-A)

Serial No.	Description of mineral bearing lands.	Rate of tax per acre
1.	Land bearing Asbestos	... Rs. 20.00
2.	Land bearing Bauxite	... Rs. 4,965.00
3.	Land bearing Chromite	... Rs. 26,960.00
4.	Land bearing Graphite	... Rs. 702.00
5.	Land bearing Lead Ore	... Rs. 9,942.00
6.	Land bearing Mica	... Rs. 710.00
7.	Land bearing Quartz and Quartzite	... Rs. 217.00
8.	Land bearing Sand (Stowing)	... Rs. 5,312.00]

Form-1(See Rule 3)[Proclamation under Rules 3(1)]It is hereby notified under rule of the Orissa Rural Employment and Production Rules, 1993 that every holder of land whether a Raiyat or a Lessee 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 in the annexed

Form-II.Collector Form II[See Sub-rules (2), (3) and (5) of Rule 3 and Rule 5]Draft/final assessment/revised assessment RollCase No.....Name of the raiyat/lessee .....Address.....Name and No.of the holding .....Extent of the share of the holding.....

Rent, if an payable in respect of lands in the khas possession of the Raiyat	Annual value of lands held by the Raiyats	Net annual value in respect of land of a holding held by Raiyat	Annual Value in respect of land held by revenue holders not assess to rent and assessable to tax	Total annual value in respect of which tax is assessable (Cols. 1 to 4)	Tax assessed on the annual value of lands	Share of tax payable by the share holders when account have been separated and recognised by competent Revenue Authority	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Revenue  
Officer/Collector

Form III[See Rule 3 (2)] Notice to Raiyats/Lessee Notice is hereby given to the lessees and raiyats holding land in the area specified in the Schedule below that tax has been assessed under the O.R.E.E. & P. Act, 1992 as in the draft assessment/revised assessment roll appended hereunto. Any lessee or raiyat specified in draft assessment/revised assessment roll or any person claiming interest in the holding or land of the lessee 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 lessees and raiyats who do not file objection shall be bound to pay by year to the Government under whom they hold the holding or land directly, tax as shown in the assessment, revised assessment roll. Seal Signed Date Collector Form-IV (See Rules 14 and 16) Monthly Returns Showing Quality, Quantity of Minerals/Ores Produced, Despatched, Selling Price & Tax due thereon

**1. Name of the holders of Minerals bearing land.....**

**2. Name of the Minerals/Ores.....**

**3. Name of the mine and location.....**

**4. Extent of mineral bearing area.....**

(in acres/hectares)(Quantity in Metric Tons)

Month and year	Grade	Opening balance	Quantity produced	Total	Quantity consumed/ utilised/ dispatched	Closing balance at mine site	Selling price/Ex-mines P.M.V.	Tax due
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Due for  
the  
month

Arrear  
if any

Principal Penalty Principal Penalty

(1) (2) (3) (4) (5) (6) (7) (8) (9)(a) (9)(b) (10)(a) (10)(b)

Total due	Tax paid	Particulars of payment (details of challanreceipt etc.)	Balance tax to be paid	Balance
Principal	Penalty	Principal	Penalty	Principal Penalty
11(a)	11(b)	12(a)	12(b)	(13) 14(a) 14(b) (15)

[Form IV-A ] [Inserted vide O.G.E, No. 1335 dated 6.10.1993.][ (See Rule 18 (1)) Office of the Notified Authority.....CircleDistrict.....Date.....

**1. Name and address of the holder of Mineral bearing land**

**2. Name of the Mineral/Ores.....;**

**3. Name of the Mines and location.....**

**4. Extent of the Mineral bearing area (In acres/hectares).....**

**5. Period of assessment month ending.....**

**6. Amount of tax assessed.....**

Assessment OrderNotified AuthorityForm IV-B[(See Rule 18 (1))Notice of DemandTo

**1. Name and address of the holder of the mineral bearing land.....**

**2. Name of the Mineral/Ores .....**

**3. Name of the Mines and location.....**

**4. Extent of Mineral bearing area (in acres/hectares).....**

Please take notice that for the month of..... year... a sum of Rs.....has been assessed on you under the Orissa Rural Employment, Education and Production Act, 1992and the Rules framed thereunder as per orders passed

on.....

**2. You are required to pay the above amount into the Government Treasury at ..... under the Head "0029-Land Revenue-102-Rural Employment, Education and Production Tax 9911100-Tax.under OREEP Act" within thirty days from the date of receipt by you of this notice and to produce the receipt before the undersigned within seven days from the date of payment failing which the said sum of Rs.....will be recoverable from you as an arrear of land revenue under rule 32 (i) of the Orissa Rural Employment, Education and Production Rules, 1993.**

**3. If you are dissatisfied by the order passed on.....imposing the Tax, you may present an appeal before the Director of Mining and Geology under Rules 26 and 27 within thirty days of the date of receipt by you of the said order.**

Place :Date :Notified Authority][Form - V] [Substituted vide O.G.E. No. 1335, dated 6.10.1993.](See Rules 18, 22 and 24)ToWhereas you the holder of the mineral bearing land/quarry\*were required to pay tax of Rs.....for the month/quarter\* ending on .....by.....under the Orissa Rural Employment, Education and Production Act, 1992;And whereas you have failed to pay the tax by the said date;Take notice that under section 4(2)(b)/4(2)(e)\* of the said Act, you are liable to pay penalty by way of interest as provided in Rule 18/24 of the Orissa Rural Employment, Education and Production Rules, 1993.Objection, if any may be submitted in writing before the undersigned by (date) .....failing which penalty will be imposed without further reference to you.Notified Authority\*Strike out which is not applicableForm VINotice of production of records(See rule-20)To.....WHEREAS you, the owner of mineral bearing land or quarry furnished/failed to furnish a return for the month(s).....and whereas it is considered necessary and expedient to verify the correct position so as to arrive at a correct assessment of the tax due from you.You are hereby directed to produce before the undersigned in person or through an agent at (place).....on (date).....at (time).....the accountants and documents specified below for the purpose of such verification and assessment, together with any objection which you may wish to make and any evidence you may wish to adduce in support thereof.List of documents/accountsNotified AuthorityPlaceDateForm-VII[\* \* \*] [Deleted vide O.G.E. No. 1335 dated 6.10.1993.][Form VII-A] [Inserted vide O.G.E. No. 1335 dated 6.10.1993.](See Rule 23)Office of the Notified Authority.....CircleDistrict.....Date.....

1. Name and address of the holder of the Mineral bearing land: .....
2. Name of the Mineral/Ores : .....
3. Name of the Mines and location : .....
4. Extent of the Mineral bearing area : (in acres/hectares) .....
5. Period of assessment Quarter ending : .....



6. Accounts and documents produced : .....
7. Amount of tax assessed : .....
8. Amount of tax paid : .....
9. Amount of tax due : .....
10. Amount of Penalty imposed : .....
11. Amount of Penalty paid : .....
12. Amount of Penalty due : .....

Assessment Order

Notified Authority

[Form VII-B] [Inserted vide O.G.E. No. 1335 dated 6.10.1993.](See Rules 23)Notice of DemandTo

**1. Name and address of holder of Mineral bearing land .....**

**2. Name of the Mineral/Ores.....**

**3. Name of the Mines and location.....**

**4. Extent of Mineral bearing area.....**

Please take notice that for the quarter ending..... year.....a sum of Rs..... has been assessed on you and a penalty of Rs.....by way of interest has been imposed on you under the Orissa Rural Employment, Education and Production Act, 1992 and Rules framed thereunder as per Orders passed on.....

**2. You are required to pay Rs (Principal Rs.....plus penalty by way of interest Rs.....) in the Government Treasury at .....under the Head "0029-Land Revenue 102-Rural Employment, Education and Production Tax-9911100 Tax under OREEP Act/9911110-Penalty under OREEP Act"\*within thirty days from the date of receipt by you of this notice and to produce the receipt before the undersigned within seven days from the date of payment failing which the said sum of Rs.....will be recoverable from you as an arrear of land revenue under rule 32 (ii) of the Orissa Rural Employment, Education and Production Rules, 1993.**

**3. If you are dissatisfied by orders passed on ..... imposing the Tax and the penalty \*you may present an appeal before the Director of Mining & Geology under Rules 26 and 27 within thirty days of the date of receipt by you of the said order.**

Place :Date :Notified Authority\*Strike out which is not applicable.Form-VIIIRegister of Demand, Collection and Balance of Tax and Penalty(See rule-25)

# 1. Name of the holder of mineral bearing land

## 2. Serial No. in the Register

## 3. Month/year of demand

## 4. Name of the Mineral

## 5. Name of the Mine

## 6. Area in Acre/Hect.

(Note-The column relating to penalty shall be filled up only after an order imposing penalty under Rule 18 or Rule-23 is passed)

Amount outstanding at the end of previous month	Demand during the month	Total due by end of the month	Amount collected during the month	Balance at the end of the month	Remarks
Tax	Penalty	Total	Tax	Penalty	Total
(1)	(2)	(3)	(4)	(5)	(6)
Tax	Penalty	Total	Tax	Penalty	Total
(7)	(8)	(9)	(10)	(11)	(12)
Tax	Penalty	Total	Tax	Penalty	Total
(13)	(14)	(15)	(16)	(17)	(18)

Notified  
Authority

Form-IXAppeal(See rule-27)ToThe.....The day of.....20.....(a) period of assessment/determination of penalty.....(b) Date of assessment/determination of penalty order appealed against :.....

(c) Name and designation of the Officer making the saidassessment/determination of penalty passing the saidorder.....

(d)(i) Amount of Tax assessed: Rs.....

(ii) Amount of penalty admitted: Rs.....

Total .. Rs.....

(e) (i) Amount of tax in dispute.....

(ii) Amount of penalty in dispute.....

The petitioner..... the owner of the mineral bearing land or quarry having his office/principal office or Head Office at.....sweath as follows-(i)Under the Orissa Employment, Education and Production Act, 1992, your petitioner has been assessed to tax for Rs.....(ii)A

penalty of Rs .....has been imposed on your petitioner.

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

**3. Your petitioner has paid the amount of tax/and penalty admitted to be due as shown in item) 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 among other grounds.**

Grounds(here enter the grounds on which the petitioner relies for the purpose of the appeal)PrayerSignature of petitionerAddress:Date:Form-X(See rule 37)ToThe Accountant-General, Orissa,BhubaneswarSub.-Sanction of funds for.....v.under O.R.E.E.P. SchemeSir,I am directed to convey the sanction of Governor for an expenditure of Rs.....(Rupees)/ to the payment of a sum of Rs..... (Rupees.....)as grant to.....towards..... under the scheme of Rural Employment Education Production during the year.....

**2. The Charge is debitable to Demand No.....**

**3. An equivalent amount shall be transferred from the O.R.E.E.P. Fund under the Major Head "8229-Development & Welfare Fund-200-Other Development & Welfare Fund-(A) O.R.E.E.P. Fund" and adjusted in accounts as recovery to finance the above expenditure.**

**4.**

.....shall be the D.D.O. in respect of the above expenditure who will render detailed accounts of the expenditure to Secretary, Finance Department in addition to render accounts to other quarters in terms of the normal rules.

**5. Unspent balance, if any, at the disposal of the D.D.O. by 31st March shall be deposited in the Fund Account and details of such deposits intimated to the Secretary, Finance Department with a Xerox copy of the Treasury Challan.**

**6. This has been concurred in by Finance Department in their U.O.R.No**

.....

Copy to Yours faithfully, Form-XI (See rule 39) Government Of  
Orissa.....Department No.....Date.....Annual Statement of  
expenditure incurred from OREEP Fund (To be submitted by the 30th December for the preceding  
financial year)

- 1. Scheme for which expenditure sanctioned:**
- 2. Total outlay of the Scheme :**
- 3. Date of introduction :**
- 4. Name of D.D.O. :**
- 5. Total expenditure sanctioned till the date of last sanction with date :**
- 6. Amount sanctioned :**
- 7. Total expenditure incurred :**
- 8. Physical progress of the Scheme with percentage of achievement :**
- 9. Reasons of shortfall in physical achievement as compared to expenditure incurred :**
- 10. Unspent balance, if any, refunded to Fund Account with details of Treasury Challan No. & Date and reasons for balance.**

Under-Secretary to Government To The Secretary, Finance Department Department of Steel & Mines Notification No. 1054-VII(A) S.M.-46/92-S.M. dated 29th January 1993. - In pursuance of Section 4 (2)(a) of The Orissa Rural Employment, Education and Production Act, 1992 (Orissa Act 36 of 1992), the State Government do hereby appoint from the 1st day of February, 1993, the following officers as the Notified Authority within the local jurisdiction mentioned against each:-

Serial No.	Name of the Officers	Jurisdiction
(1)	(2)	(3)
1.	Director of Mining & Geology	.. Whole State
2.	Joint Director of Mines	.. Whole State

3. Deputy Director of Mines, Joda .. Champua Subdivision of Keonjhar District.
4. Deputy Director of Mines, Rourkela .. Panposh and Sadar Subdivisions of sundargarh District.
5. Deputy Director of Mines, Koira .. Bonai Subdivision of Sundargarh District.
6. Deputy Director of Mines, Jajpur road Jajpur, Kendrapara and Jagatsinghpur subdivisions of  
.. CuttackDistrict.
7. Deputy Director of Mines, Talcher .. Dhenkanal District
8. Deputy Director of Mines, Sambalpur .. Sambalpur District
9. Deputy Director of Mines, Koraput .. Koraput, Nawarangpur and Malkangiri Districts
10. Mining Officer, Joda .. Champua Subdivision of Keonjhar District.
11. Mining Officer, Rourkela .. Panposh and Sadar Subdivisions of Sundargarh District.
12. Mining Officer, Koira .. Bonai subdivision of Sundargarh District.
13. Mining Officer, Jajpur Road Jajpur, Kendrapara and Jagatsinghpur subdivisions of  
.. CuttackDistrict
14. Mining Officer, Talcher .. Dhenkanal District
15. Mining Officer, Sambalpur .. Sambalpur District
16. Mining Officer, Koraput .. Rayagada District
17. Mining Officer, Baripada .. Mayurbhanj and Balasore Districts
18. Mining Officer, Balangir .. Balangir District
19. Mining Officer, Bhawanipatna .. Kalahandi District
20. Mining Officer, Cuttack Sadar, Banki and Athagarh Subdivisions of Cuttack  
.. Districtand Puri District.
21. Mining Officer, Berhampur .. Ganjam and Gajapati Districts
22. Mining Officer, Phulbani .. Phulbani District
23. Mining Officer, Keonjhar .. Sadar and Anandpur Subdivisions of Keonjhar District.

[Substituted vide O.G.E. No. 1335 dated 6.10.1993.]