

The M.P. Cess on Land held in Connection with Mineral Rights Rules, 1987

MADHYA PRADESH

India

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Rule

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The M.P. Cess on Land held in Connection with Mineral Rights Rules, 1987Published vide Notification No. A-5-14-87-ST-5-(56), Madhya Pradesh Rajpatra (Extraordinary) dated 5-12-1987, p. 2129-2131In exercise of the powers conferred by sub-section (1) of Section 13 read with sub-sections (2) and (3) or Section 11 of the Madhya Pradesh Upkar Adhiniyam, 1981 (No. 1 of 1982), the State Government hereby makes the following rules, the same having been previously published as required by sub-section (1) of Section 13 of the said Adhiniyam, namely :-

1. Short title and commencement.

(1)These rules may be called The Madhya Pradesh Cess on Land Held in connection with Mineral Rights Rules, 1987.(2)They shall be deemed to have come into force from 1st April, 1987.

2. Definitions.

(1)In these rules, unless the context otherwise requires,-(a)"Act" means the Madhya Pradesh Upkar Adhiniyam, 1981 (No. 1 of 1982);(b)"Form" means a form appended to these rules;(c)"Sales Tax Act" means the Madhya Pradesh General Sales Tax Act, 1958 (No. 2 of 1959);(d)"Sales Tax Rules" means the Madhya Pradesh General Sales Tax Rules, 1959.(2)Words and expressions used but not defined in these rules and defined in the Sales Tax Act or the Sales Tax Rules shall have the meaning assigned to them in the Sales Tax Act or the Sales Tax Rules, as the case may be.

3. Furnishing of returns.

- Every person liable to pay cess under sub-section (1) of Section 11 of the Act shall furnish to the Sales Tax Officer within whose jurisdiction his principal place of business so declared by him for the purpose of the Sales Tax Act is situated, a return in form 'A' for every month of a financial year within ten days of the expiry of such month. The return shall be accompanied by a copy of the challan in proof of the payment of the cess liable to be paid under Section 11 of the Act in respect of the major mineral raised from such land during the said month :Provided that the returns for the period commencing from 1st April, 1987 and ending on the last day of the month in which these rules are published in the Madhya Pradesh Gazette shall be furnished within ten days of the last day of such period.

4. Payment of cess.

- The cess payable under Section 11 of the Act shall be paid by a challan in quadruplicate into a Government treasury under the head "Non-ferrous mining and metallurgical Industries-800-other Receipts Cess on Land Held in connection with Mineral Rights."

5. Form of order of assessment.

- The order of assessment under sub-section (3) of Section 11 of the Act, shall be in form "13".

6. Agency for assessment, collection and recovery of the cess on land held in connection with mineral rights.

(1)The cess payable by the person who holds land in connection with mineral rights shall be assessed, collected and recovered by the authority under Section 3 of the Sales Tax Act competent to assess, collect and recover tax from such person under that Act and for the purpose such authority shall exercise all the powers conferred upon or delegated to it under the Sales Tax Act and shall follow the procedure laid down in the Sales Tax Rules, made for the purpose.(2)All the provisions relating to offices and penalties (including provisions relating to penalties in lieu of prosecution for an offence) of the Sales Tax Act, shall apply in relation to the assessment, collection or recovery of cess under sub-section (1) of Section 11 of the Act or in relation to any process connected with such assessment, collection or recovery of such cess.

7. Agency for hearing the appeals against an order passed by the authority specified in Rule 6.

(1)An appeal against an order of assessment passed by the authority specified in rule 6 shall lie to the Appellate Deputy Commissioner appointed under Section 3 of the Sales Tax Act and for the purpose the Appellate Deputy Commissioner shall exercise all the powers conferred upon him under that Act and shall follow the procedure laid down in Sales Tax Rules made for the purpose.(2)All the provisions relating to appeals under the Sales Tax Act shall apply to the appeals to be heard by the

Appellate Deputy Commissioner under sub-rule (1) or in relation to any process connected with such appeals.(3)The order passed by the Appellate Deputy Commissioner shall subject to the provisions of rule 8, be final.

8. Power of revision by the Commissioner.

(1)The Commissioner, may on his own motion or on information received, call for and examine the record of any proceeding under the Act if he considers that any order passed therein by any person appointed under Section 3 of the Sales Tax Act, is erroneous in so far as it is prejudicial to the interests of the revenue, and he may after giving the person liable to pay cess under Section 11 of the Act an opportunity of being heard, and after making or causing to be made such enquiry as he deems necessary, pass such orders thereon as the circumstances of the case justify including an order enhancing or modifying the assessment or cancelling the assessment and directing a fresh assessment and for the purpose the Commissioner shall exercise power under sub-section (2) of Section 39 of the Sales Tax Act and shall follow the procedure laid down in the Sales Tax Rules, for the purpose :Provided that no proceeding shall be initiated under this sub-rule after the expiry of three years from the date of the order sought to be revised.(2)Any person objecting to an order passed by the Commissioner under sub-rule (1) may appeal to the Tribunal within sixty days of the date on which the order is communicated to him. The Tribunal shall for the purpose, exercise powers under Section 38 of the Sales Tax Act and shall follow the procedure laid down in the Sales Tax Rules for the purpose.

9. Repeal.

- The Madhya Pradesh Cess on the Storage of Coal Rules, 1983 are hereby repealed.Form "A"[See Rule 3]Return for the month of.....showing the cess payable in respect of major minerals raised from land held in connection with mineral rights under Section 11 of the Madhya Pradesh Upkar Adhiniyam, 1981.

1. Name of the person holding land in connection with the mineralrights.
2. Description of the major mineral raised from the land.
3. Location of the mine with full particulars
4. Quantity (in tons) of the major mineral raised during themonth.
5. Cess payable on the quantity shown against serial number 4above.
6. Amount of cess paid with challan No. and date.

Place.....

Date..... Signature

AcknowledgementReceived return in Form "A" for the month of..... from..... with a copy of challan No.....dated.....for Rs.....Seal of

officePlace.....Date.....Signature and full name of the official receiving the returns.Form BOrder of Assessment[See Rule 5]

District..... Case No.....

1. Year in which assessment is made.	.....
2. Period of assessment.	.....
3. Name and address of the person holding land in connection with the mineral rights.	.....
4. Description of major mineral raised from the land.	.....
5. Location of the mine.	.....
6. Quantity of major mineral raised during the financial year.	.....
7. Cess payable on the quantity of major mineral shown against serial number 6 above.	.....
8. Cess paid with returns	Challan No., Date, Amount
	1.....
	2.....
	3.....
	4.....
	5.....
	6.....
	7.....
	8.....
	9.....
	10.....
	11.....
	12.....
	Total
9. Balance of cess payable.	.....
10. Penalty under Section/rule..... of the Sales Tax Act/Sales Tax Rules.	.....
11. Total Balance due	.....
Assessment and penalty order enclosed.	
Date..... Signature.....	
Designation.....	