

The M.P. Panchayat (Enhancement of Cess on Land Revenue and Distribution) Rules, 1999

MADHYA PRADESH

India

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Rule

THE-M-P-PANCHAYAT-ENHANCEMENT-OF-CESS-ON-LAND-REVENUE of 1999

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The M.P. Panchayat (Enhancement of Cess on Land Revenue and Distribution) Rules, 1999 Published vide Notification No. F. 1-8-98-22-P-2, dated 10-5-1999, M.P. Rajpatra (Asadharan), dated 10-5-1999 at p. 718 (2) In exercise of the powers conferred by sub-section (1) of Section 95 read with sub-section (2) of Section 74 of the Madhya Pradesh Panchayat Raj Adhiniyam, 1993 (No. 1 of 1994), the State Government hereby makes the following rules, the same having been previously published as required by sub-section (3) of Section 95 of the said Act, namely :-

1. Short title.

(1) These Rules may be called the Madhya Pradesh Panchayat (Enhancement of Cess on Land Revenue and Distribution) Rules, 1999. (2) They shall come into force with effect from the date of their publication in the Madhya Pradesh Gazette.

2. Definitions.

- In these rules, unless the context otherwise requires, - (a) "Act" means the Madhya Pradesh Panchayat Raj Adhiniyam, 1993 (No. 1 of 1994); (b) "Cess" means the cess levied under sub-sections (1) and (2) of Section 74 of the Act; (c) "Code" means the Madhya Pradesh Land Revenue Code, 1959 (No. 20 of 1959); (d) "Gram Panchayat" means a Gram Panchayat constituted under sub-section (1) of Section 10 of the Act; (e) "Janpad Panchayat" means a Janpad Panchayat constituted under sub-section (2) of Section 10 of the Act; (f) "Population" means the population as ascertained at the last preceding census of which the relevant figures have been published by the Government of

India;(g)"Revenue year" means the revenue year as defined in the Madhya Pradesh Land Revenue Code, 1959 (No. 20 of 1959);(h)"Section" means the Section of the Act;(i)"Zila Panchayat" means the Zila Panchayat constituted under sub-section (3) of Section 10 of the Act.

3. Recovery of cess on Land Revenue.

- There shall be levied a cess for each revenue in accordance with the provisions of Section 74 of the Act.

4. Responsibility to pay the Cess.

(1)The following persons shall be primarily liable for the payment of cess in the following order of preference :-(a)in the case of a tenure holder the tenure holder;(b)in the case of a holding consisting of land leased by the State Government the lessee thereof.(2)When there are more than one tenure holder or lessee in a holding, all such tenure holders or lessees, as the case may be, shall be jointly or severally liable to the payment of all cess(3)In the case of default by any person who is primarily liable under sub-rule (1), the cess and any arrears thereof shall be recoverable from the person in possession of the land :Provided that such person shall be entitled to credit for the amount recovered from him, in the account of the person who is primarily liable.

5. Cess shall be credited to Zila Panchayat Raj Nidhi.

- The amount of cess shall be credited into Zila Panchayat Raj Nidhi constituted under the provisions of Section 76 of the Act.

6. Procedure of enhancement in the rate of cess.

(1)The Zila Panchayat may, in a special meeting, enhance the rate of cess not exceeding the limit prescribed in sub-section (2) of Section 74 of the Act, on the land situated in the Gram Panchayat area of the district, by resolution passed by a simple majority of the members present. The enhanced cess shall be leviable from the ensuing revenue year.(2)A notice of such resolution passed by the Zila Panchayat under sub-rule (1), shall be proclaimed by exhibiting it on the notice board of the office of Zila Panchayat and Janpad Panchayats and all the Gram Panchayats which are situated in the area, and shall invite objections or suggestions from any person likely to be affected by such enhancement of cess, within 15 days from its publication.(3)The Zila Panchayat shall finally determine in its next meeting the rate of enhanced cess after considering all the objections or suggestions, and shall issue a notification thereof.(4)A copy of the notification issued by the Zila Panchayat shall immediately be sent to the Tehsildar of the Tehsil in the District for assessment and recovery of the enhanced cess. A copy of the notification shall also be sent to the Collector of the District and the Chief Executive Officer of the Janpad Panchayats for information.

7. Assessment of amount of enhanced Cess.

(1)The Tehsildar shall cause to be prepared by Patwaris of the Tehsil a statement of assessment of General Cess and enhanced cess in the Form appended to these Rules.(2)While assessing the amount of cess, the Patwari shall consider all the lands of the land holder for which he is liable to pay land revenue or rent.(3)Every Patwari shall sent the statement prepared by him in Form-1 to the Tehsildar through Revenue Inspector of the area.

8. Distribution of amount of the Cess.

(1)The amount of cess credited to the Zila Panchayat Raj Nidhi shall be distributed in the next revenue year among the Panchayats as specified below :-(a)the total amount of normal cess to the concerned Gram Panchayat, from which it is realised.(b)Twenty live per cent of the amount of enhanced cess to the Zila Panchayat, twenty five per cent to all the Janpad Panchayats of the District arid remaining fifty per cent to all the Gram Panchayats of the District.(2)Distribution of the amount amongst Janpad Panchayats and Gram Panchayats shall be made on the basis of the rural population of that area.

9. Repeal and Saving.

- All Rules, Bye-laws corresponding to these rules in force immediately before the commencement of these rules, shall stand repealed :Provided that any action taken under the rules or bye-laws so repealed shall be deemed to have been taken under the provisions of these rules, unless they are not inconsistent with the provisions of these rules.
Form[See Rule 7]Statement of assessment of cess for the year on the land holders
Name of the village.....Patwari Circle No.....Name of the Gram Panchayat.....Tehsil.....

Serial Number of the holding	Name of the land holder/lessee, father's name andplace of residence	Amount of land revenue/ rent on the holding	Normal cess at the rate of 50 paise per rupee onland revenue/rent	Enhanced cess per rupee on land revenue/rent atthe rate of.....	Remarks
1	2	3	4	5	6

Note - If there is any change in the holding due to transfer of land or any other reason, details most be specified in the remarks column.