

The M.P. Janpad Panchayat (Imposition of Development Tax on Agriculture Land) Rules, 1999

MADHYA PRADESH

India

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Rule

THE-M-P-JANPAD-PANCHAYAT-IMPOSITION-OF-DEVELOPMENT-TAX of 1999

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The M.P. Janpad Panchayat (Imposition of Development Tax on Agriculture Land) Rules, 1999 Published vide Notification No. F-1-9-98-22-P-2, dated 17-2-2000, M.P. Rajpatra (Asadharan), dated 17-2-2000 at p. 178 (5) In exercise of the powers conferred by sub-section (1) of Section 95 read with sub-section (3) of Section 77 and sub-section (1) of Section 78 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 Janpad Panchayat (Imposition of Development Tax on Agriculture Land) Rules, 1999.

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) "Agricultural Land" means land held for the agricultural purposes including agro-forestry, floriculture, sericulture, pisciculture, horticulture and other similar purposes; (c) "Assured irrigation" means irrigation from any source of irrigation belonging to the State Government; (d) "Assured private irrigation" means irrigation, - (i) from tube wells; (ii) by lift irrigation from a perennial source of water, including well, operated by diesel or electrical energy. Explanation. - For the purpose of sub-clause (ii) of clause (d) perennial source of

water means a source of water from which water flows throughout the year.(e)"Code" means the Madhya Pradesh Land Revenue Code, 1959 (No. 20 of 1959);(f)"Holder" means tenure holder or an occupancy tenant or lessee of land within the State and the expression 'to hold land' or 'holding land' shall be construed accordingly;(g)"Perennial irrigated land" means land which receives water for more than one crop in a revenue year from any source of irrigation belonging to Government or any Panchayat or any Co-operative Society or privately;(h)"Section" means the section of the Act;(i)"Seasonally irrigated land" means the land which receives or had received water for not more than one crop in each of at least two agriculture year during five years immediately preceding the date of commencement of these rules from any source of irrigation to the Government or any Panchayat or Co-operative Society or privately;(j)"Dry land" means any land which neither receives water through assured irrigation nor assured private irrigation.

3. Levy of development tax on certain land used for the purpose of agriculture.

(1)There shall be levied for each revenue year, a development tax on each holding used for the purpose of agriculture, which is not less than 4.046 hectare in the dry land, 3.035 hectare in seasonal irrigated land and 2.023 hectare in the perennial irrigated land and which shall be payable by land holder and Government lessee in respect of land held by him in the Gram Panchayat area of the Block :Provided that no development tax shall be payable in respect of a holding, the land revenue in respect whereof, immediately before the enforcement of these rules, did not exceed five rupees.(2)For assessing the land under agriculture area, one hectare of perennial irrigated land shall be equal to 2 hectare of dry land and one hectare of seasonally irrigated land shall be reckoned to 1-1/2 hectare of dry land.Explanation. - For the purpose of this rule holding shall mean the entire land held by a person in the Janpad Panchayat area notwithstanding the fact that any portion thereof is separately assessed to land revenue.(3)The development tax shall be in addition to the land revenue or rent or cess or tax payable to the State Government or Panchayat on such land under the Madhya Pradesh Land Revenue Code, 1959 (No. 20 of 1959) or under Section 74 of the Act or any other enactment for the time being in force, and shall be payable and collected separately in the same manner as land revenue.Explanation. - In this rule expression 'Tenure holder' 'Government lessee' and 'Land revenue' and 'rent' shall have the same meaning assigned to these expressions in the Land Revenue Code, 1959 (No. 20 of 1959) and the word 'cess' shall have the same meaning as is assigned to this expression in Madhya Pradesh Panchayat Raj Adhiniyam, 1993 (No. 1 of 1994).

4. Responsibility for payment of development tax.

(1)The following persons shall be primarily liable for the payment of the development tax assessed on a holding :-(a)In a Bhoomi Swami's holding, the Bhoomi Swami.(b)In a holding consisting of land leased by the State Government, the lessee thereof.(2)When there are more than one Bhoomi Swami or lessee in holding, all such Bhoomi Swamis or lessees as the case may be, shall be jointly and severally liable to the payment of the development tax assessed on such holding.(3)In case of default by any person who is primarily liable under sub-rule (1), the development tax including arrears thereof shall be recoverable from any person in possession of the land :Provided that such

person shall be entitled to credit for the amount recovered from him in account with the person who is primarily liable.

5. Date on which development tax falls due and is payable and shall be credited to Zila Panchayat Raj Nidhi.

(1)The development tax falls due on the 1st day of the revenue year and shall be payable at the time when the land revenue falls due.(2)The development tax shall be credited into Zila Panchayat Raj Nidhi constituted under the provisions of Section 76 of the Act for the concerned district.

6. Imposition of development tax.

(1)A Janpad Panchayat may at a special meeting pass a resolution to impose the development tax on agriculture land in the whole of the Block excluding land which falls in the area of any other urban local body. The rate of development tax leviable in respect of land situated therein shall be levied at such rate as may be determined by the Janpad Panchayat but shall not exceed ten times of the land revenue or rent of the land with effect from the first day of the next revenue year.(2)A notice of the intention as per resolution passed by the Janpad Panchayat referred to in sub-rule (1) shall be proclaimed by exhibiting it on the notice board of the Janpad Panchayat and all the Gram Panchayats of the Block inviting objection or suggestions from any person likely to be affected by imposition of such tax within 15 days from the date of its proclamation.(3)The Janpad Panchayat shall finally determine, by resolution the rate of development tax, after considering the objections or suggestions, if any, and shall issue a notification thereof mentioning all details. Such notification shall be published in the same manner as in sub-rule (2).(4)A copy of the resolution and notification shall immediately be forwarded to the Tahsildar of the concerned area for assessment and realisation of the tax and to the Collector and Chief Executive Officer or Zila Panchayat for information.

7. Preparation of statement regarding land under agriculture and assessment of development tax.

(1)The Tahsildar shall cause to be prepared a statement by Patwaries of the tehsil by the 1st day of December of each year in triplicate in the Form 'A' appended to these rules.(2)Every Patwari shall prepare a statement in Form A' as specified in sub-rule (1) and forward to the Tahsildar.(3)The area of Khasra number will be shown by the Patwari in terms of hectares.(4)While calculating tax assessable under sub-rule (1) of Rule 4, the total area under agriculture in a holding of a tenure holder, land in possession of occupancy tenant and Government lessee alongwith land revenue payable shall be taken in account. All such area shall be converted in comparison to dry land and the total land revenue payable thereof shall be taken into account for assessment of development tax.(5)The statement so prepared in Form A by the Patwari shall be published by 31st day of December by the Tahsildar under proclamation in Form 'B' inviting objections by 15th January in the village concerned by placing one copy of the statement in the office of the Gram Panchayat, proclaiming this fact by beat of drum in the village.(6)The proclamation as published under Rule 5

shall be deemed to be sufficient notice to all persons concerned of the provisional assessment of development tax and time and place of hearing fixed.(7)The objections, if any to the provisional list of tax shall be preferred in writing through a petition addressed to the Tahsildar, so as to reach him on or before the date fixed as per sub-rule (5) and no objection shall be entertained after that date.(8)On the date and the place of hearing, the Tahsildar shall after hearing the parties and making such further enquiries as he may deem necessary, may pass order either confirming, revising or modifying the provisional list of tax.(9)Orders passed by the Tahsildar on the objections preferred on the provisional list of taxation shall be in writing and shall be communicated to the objector.(10)The intimation as to the tax payable by a tennure holder, occupancy tenant or Government lessee, according to the list so finalised, shall then be given to the person concerned in Form 'C'.(11)In issuing notice for the purpose of enquiries to be made and service thereof, the rules framed in this behalf under Section 41 of the Madhya Pradesh Land Revenue Code, 1959 shall be applicable.

8. Appeal.

- Any person aggrieved by the order of the Tahsildar under sub-rule (9) of Rule 7 may within 30 days from the date of such order, prefer an appeal to the Sub-Divisional Officer, whose decision thereon shall be final :Provided that in computing the period of 30 days, time required for obtaining a copy of the order appealed against, shall be excluded.

9. Distribution of development tax amongst Panchayats.

- Out of the amount realised in the fund pertaining to the development tax, fifty per cent shall be paid to Janpad Panchayat and remaining fifty per cent shall be paid to the Gram Panchayats within that Janpad Panchayat. The distribution of amount amongst the Gram Panchayats shall be made in the proportion of their population.

10. Repeal and Savings.

- On the commencement of these rules all rules corresponding to the rules shall stand repealed :Provided that any action taken under the rules, so repealed, shall be deemed to have been taken under these rules. Form 'A'[See Rule 7 (1)]Statement showing the development tax payable by the land holders during the year.....Name of Village.....Patwari Circle.....No.....Name of Gram Panchayat.....Tehsil.....

Sl. No. of the holding	Name and father's name and residence of theBhumiswami occupancy tenant, Government lessee	Area and land revenue payable			
Area under perennial irrigation	Area under seasonal irrigation	Area of dry land	Total area	Land revenue payable	
(1)	(2)	(3)	(4)	(5)	(6) (7)

As compared to dry lands	Assessment of development tax	Remarks
Area	Land Revenue	
(8)	(9)	(10) (11)

Signature of PatwariNote. - If any change in the area of holding due to transfer or increase or decrease in irrigation occurs, such reasons must be recorded in remarks column. Form 'B'[See Rule 7 (5)]ProclamationIt is hereby notified for the information of all persons concerned tenure holders/occupancy tenants/Government lessee of the Village.....Patwari Circle No.....Tehsil that a provisional list of such tenure holders/occupancy tenants/Government lessees liable to pay development tax for the revenue year under Section 77 (3) of the Madhya Pradesh Panchayat Raj Adhiniyam, 1993 (No. 1 of 1994) is placed for every-body's information, inspection and perusal in the office of Gram Panchayat in the village. Any person desirous of putting up any objection to any entry in this list in any manner whatsoever should file his objection in writing in the form of a petition addressed to the Tahsildar so as to reach the Tahsildar by the 15th January..... Any objection not made on or before that date shall not be entertained. All objections received by the Tahsildar by the aforesaid date shall be heard.....at.....on where all objections are enjoined to the present for personal hearing with such evidence which they may like to adduce in support of their objections. This proclamation shall be deemed to be sufficient notice to all such intending objections of the hearing to the objections and no separate notice shall be issued hereinafter. Seal:Signature of TahsildarForm 'C'[See Rule 7 (10)]Whereas a provisional list of tenure holders/occupancy tenants/Government lessees of the village.....P.C. No.....Tehsil.....liable to pay tax under Section 77 (3) of the Madhya Pradesh Panchayat Raj Adhiniyam, 1993 (No. 1 of 1994) and the quantum of tax leviable on them was duly published in the village in accordance with the provisions of Madhya Pradesh Janpad Panchayat (Imposition of Development Tax on Agriculture Land) Rules, 1999. And whereas after hearing such objections as were preferred against the entries made in this list, the Tahsildar has finalised the same under Rule 11. Now, therefore, you are hereby informed that in accordance with this list so finalised, you are required to pay Rs.....as tax on the area under agriculture land by you during the revenue year 19.....and that the same has become recoverable as land revenue with immediate effect. Signature of Tahsildar