

Bihar Restoration and Improvement of Degraded Forest Land Taxation Rules, 1992

BIHAR

India

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Rule

BIHAR-RESTORATION-AND-IMPROVEMENT-OF-DEGRADED-FOREST of 1992

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Bihar Restoration and Improvement of Degraded Forest Land Taxation Rules, 1992Published vide Notification No. G.S.R. 19, dated the 5th June, 1992G.S.R. 19, dated the 5th June, 1992. - In exercise of the powers conferred by Section 12 of the Bihar Restoration and Improvement of Degraded Forest Land Taxation Ordinance, 1992 (Bihar Ordinance No. 11, 1992), the Governor of Bihar is pleased to make the following Rules namely:-

1. Short title and commencement.

(1)These Rules may be called the Bihar Restoration and Improvement of Degraded Forest Land Taxation Rules, 1992.(2)This will come into force with effect from the date of publication in the Official Gazette.

2. Definition.

- In these Rules unless the context otherwise requires:-(a)"Commissioner" means the Commissioner of a Division.(b)"Form" means a Form prescribed under these Rules.(c)"Ordinance" means the Bihar Restoration and Improvement of Degraded Forest Land Taxation Ordinance, 1992.(d)"Section" means a section of the Ordinance.(e)"Tax" means the Bihar Restoration and Improvement of Degraded Forest Land tax.

3. Furnishing of returns.

(1) Every user and occupier under clauses (a) and (b) to sub-section (2) of Section 3, shall furnish within 30 days from the date of notification of these Rules in the Official Gazette and thereafter by the 31st January of every year to the Collector, a return in Form I showing the area of forest land voided and/or being voided and the area of forest land used and/or being used for non-forest purposes. (2) Such return shall be furnished with the details as on 27th February 1992 and for subsequent period as on the 31st December of every year.

4. Failure to file return.

- In case any user/occupier fails to file return by the due date as specified in Rule 3 the Collector may, on his own motion, at the cost of user/occupier ascertain the area of forest land voided and/or being voided and area of forest land used and/or being used for non-forest purposes.

5. Assessment of Tax.

- The Collector, after receiving the return under Rule 3 or after ascertainment, under Rule 4, shall satisfy himself with the particulars stated therein, and shall assess the tax and thereafter cause a demand notice to be served in Form II indicating the amount of tax payable by the user and/or occupier as the case may be.

6. Manner of Service of Demand Notice.

(1) The demand notice in Form II shall be served on the user/occupier either by registered post with acknowledgement or in person. (2) In case the notice is returned without being received by the user/occupier, the service of notice shall be effected by affixing it on the house where the user/occupier ordinarily resides in the presence of two witnesses.

7. Appeal.

(1) An appeal from any order passed by the Collector under the Ordinance shall lie to the Commissioner. (2) Every such appeal shall be presented within thirty days from the date of order: Provided that the Appellate Authority, if satisfied that the appellant was prevented by sufficient cause from filing the appeal in time, may entertain the appeal after the expiry of the said period of 30 days. Form I Return (See Rule 3)

Name and address of the user/occupier	Measurement of area voided (in Hectare and cubic meter) or being voided	Measurement of forest land with different vegetative density used or in use (in hectare) with period	Mode of excavation/creation of void	Measurement of subsidence area over underground excavation (in Hectare)	Details of period relating to columns 2 and 3
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1	2	3	4	5	6
		(a) Mechanised open cast.	(a) As on 27th February 1992.		
		(b) Non-mechanised open cast.	(b) As on the last day of every calendar year.		
		(c) Underground excavation.			

Form IIDemand Notice(See Rule 6)Demand notice under Section 4 of the Bihar Restoration and Improvement of Degraded Forest Land Taxation Ordinance, 1992 for the period fromto....From.....(here mention name and designation of the authority issuing demand notice)To,.....(here mention the name and address of the assessee)In exercise of the powers conferred under Section 4 of the Bihar Restoration and Improvement of Degraded Forest Land Taxation Ordinance, 1992 read with Rule 4, framed under it, the undersigned assesses as per the demand enclosed, a sum of Rs paise as the tax leviable under Section 3 of the said Ordinance to be paid in the State treasury under head within 30 days from the date of service of this notice, failing which assessee shall be liable for action under Sections 5 and 8 of the aforesaid Ordinance.....(here mention name and designation of the authority issuing the demand notice)Form IIDemand Notice(See Rule 6)

Name of the assessee	Amount of demand after assessment on the details under column2 of the Form I under Rule 3.	Amount of demand after assessment on the details under column3 of Form 1 under Rule 3.	Total amount of demand assessed for payment by theassociation.
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NotificationThe 10th December, 1992 S.O.1, dated the 5th January 1993. - In exercise of the powers conferred under Section 11 of the Bihar Restoration and Improvement of Degraded Forest Land Taxation Act, 1992 (Bihar Act 12, 1992) the State Government is pleased to authorise the Collector as defined in clause (c) of Section 2 of the said Act for the purpose of the said section within his jurisdiction.