

The M.P. Cess on Storage of Coal Rules, 1983

MADHYA PRADESH

India

The M.P. Cess on Storage of Coal Rules, 1983

Rule THE-M-P-CESS-ON-STORAGE-OF-COAL-RULES-1983 of 1983

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The M.P. Cess on Storage of Coal Rules, 1983Published vide Notification No. F. A-5-17-1982(23)-ST-5, dated 12-5-1983, Madhya Pradesh Rajpatra (Extraordinary), dated 13-5-1983, pp. 1520-1522In exercise of the powers conferred by sub-section (1) of Section 13 read with sub-sections (2) and (3) of Section 11 of the Madhya Pradesh Upka 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 Act, namely :-

1. Short title and commencement.

(1)These rules may be called The Madhya Pradesh Cess on Storage of Coal Rules, 1983.(2)They shall come into force from the date of their publication in the "Madhya Pradesh Gazette".

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 expression 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.

3. Agency for assessment, collection and recovery of the cess on storage of coal.

- The cess payable by the person who raises coal shall be assessed, collected and recovered by the Sales Tax Officer appointed under Section 3 of the Sales Tax Act and for the purpose he shall

exercise the powers conferred upon or delegated to him under Sections 17, 18, 19, 22, 22-A, 23, 24, 29, 35, 36-A, 36-B, 43, 45 and 45-A of the Sales Tax Act and follow the procedure laid down in the rules made under the said Sections.

4. Furnishing of returns.

- Every person storing coal within the meaning of Section 10 of the Act either himself or through his agent or manager shall furnish to the Sales Tax Officer, within whose jurisdiction such coal mine is situated, a return in Form "A" for every quarter of the financial year beginning on the first day of April, within forty five days of the expiry of such quarter, stating the presumed storage of the coal at pit mouth assessable under Section 10 of the Act. The return shall be accompanied by a copy of challan in proof of the payment of the cess liable to be paid under Section 11 of the Act in respect of the presumed storage of coal at pit mouth during the said quarter.

5. 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 "128-Mines and Minerals-E- Others Receipts-Cess on the storage of Coal".

6. Form of order of assessment.

- The order of assessment under sub-section (2) of Section 11 of the Act shall be in form "B".

7. Withdrawal from the consolidation Fund.

- The amount withdrawn from the consolidated Fund of the State at the commencement of each financial year in pursuance of the provisions of sub-section (1) of Section 12 of the Act shall be credited to the head "829-Development and Welfare Funds-R-Other Development and Welfare Funds-Coal Bearing Area Development Fund" for the purpose of transferring the amount from the Consolidated Fund to the Coal Bearing Area Development Fund. The provisions in the State Budget shall be made under the head "328-Mines and Minerals" as charged expenditure. In order to repay expenditure from the Coal Bearing Area Development Fund, provision shall again be made under the head "328/528-Mines and Minerals" and corresponding amount shall be shown under a separate sub-head "Deduct-Amount met from the Coal Bearing Area Development Fund" below the aforesaid major head. Form A[See Rule 4]Return for the quarter beginning.....and ending with.....showing the cess on the storage of coal payable under Section 11 of the Madhya Pradesh Upkar Adhiniyam, 1981

1. Name of the person raising coal.
2. Location of the coal mine with full particulars.
3. Quantity (in tons) of coal stored within the meaning of Section 10 of the Act during the quarter

4. Cess payable on the quantity shown against S. No. 3 above.
5. Amount of cess paid with challan No. and date.

Place.....

Date..... (Signature)

AcknowledgementReceived return in Form 'A' for the period from..... to.....from with a copy of
challan No dated for Rs on.....(Receiving Officer).Form BOrder of
Assessment[See Rule 6]

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

- | | | |
|-----|--|---|
| 1. | Year in which assessment is made. | |
| 2. | Period of assessment. | |
| 3. | Name and address of the person storing coal. | |
| 4. | Location of the coal mine. | |
| 5. | Quantity of coal stored within the meaning of Section 10 of the Act during the period. |Asreturned.....
determined |
| 6. | Cess payable on the quantity of coal stored during the period. | |
| 7. | Cess paid with returns | Challan No.DateAmount(1)(2)
(3)..... |
| 8. | Balance of cess payable. | |
| 9. | Penalty u/s..... of the Sales Tax Act. | |
| 10. | Total Balance due | |

Assessment and penalty order enclosed.

Date..... Signature.....

Designation.....