

The Bihar Primary Education Rules, 1959

JHARKHAND

India

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Rule THE-BIHAR-PRIMARY-EDUCATION-RULES-1959 of 1959

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The Bihar Primary Education Rules, 1959 In exercise of the powers conferred by sub-section (1) read with clause (e) of sub-section (2) of Section 18 of the Bihar and Orissa Primary Education Act, 1919, 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 Primary Education Rules, 1959. (2) They shall come into force at once.

2. Definitions.

- In these rules unless there is anything repugnant in the subject or context.-(a) "Act" means the Bihar and Orissa Primary Education Act, 1919 (B. & O. Act I of 1919); (b) "Cess" means free primary education cess imposed under Section 12 of the Act; and (c) "Revenue Officer" means the officer-in-charge of revenue work of a Circle or Anchal, designated as Circle Officer, Anchal Adhikari or by any other designation.

3. Authority to assess and collect cess.

(1) The authority to assess and collect the cess shall-(a) in any municipality constituted under the Bihar and Orissa Municipal Act, 1922 (B. & O. Act VII of 1922), and in any area specified in a notification issued under sub-section (1) of Section 388 of that Act, be the authority empowered under that Act to assess and collect tax on a holding under clause (b) of sub-section (1) of Section 82, or under clause (6) of Section 389, as the case may be, of that Act; (b) in the area to which the Patna Municipal Corporation Act, 1951 (Bihar Act XIII of 1952), applies, be the authority empowered under that Act to assess and collect the tax on a holding under clause (a) of Section 123 of that Act; and (c) in any area, other than cantonment area and the areas referred to in clauses (a) and (b) of sub-rule (1) be the Revenue Officer-in-charge of the area and the collection of the cess

shall be made by the same agency through which rent payable by raiyats to the State Government is collected.(2)The authorities prescribed in sub-rule (1) shall assess the cess in accordance with the provisions of Section 13.

4. Maintenance of accounts, registers and records.

(1)For collection of the cess in areas, mentioned in clauses (a) and (b) of sub-rule (1) of rule 3, demand notices shall be issued; receipts shall be granted to payers and accounts maintained in forms and registers, prescribed for the purpose under the Municipal Account Rules (Recovery of Taxes), 1950 after making suitable insertions and consequential alterations therein.(2)For collection of the cess in areas, mentioned in clause (c) of sub-rule (1) of rule 3, receipts shall be granted to raiyats and accounts thereof maintained in forms and registers used by the State Government for the purpose of collection of rent from raiyats after making suitable insertions and consequential alternations therein.

5. Deposits of proceeds of cess in Government Treasury.

(1)The proceeds of the cess realised in the area mentioned in clauses (a) and (b) of sub-rule (1) of rule 3 shall, after deducting ten percent thereof as collection charges, be deposited in the Government Treasury under the head "IX-Land Revenue-miscellaneous Education Cess".(2)The entire proceeds of the cess realised in areas mentioned in clause (c) of sub-rule (1) of rule 3 shall be deposited by the Revenue Officer in Government Treasury under the head "IX-Land Revenue-Miscellaneous-Education Cess".

6. Audit of accounts.

- The accounts maintained by the authorities under rule 4 may from time to time be audited by such authority as may be directed by the State Government in this behalf.(G.O. No. VII/R8-02/59 - 205-E, dated 9th January, 1964)