

# **The Scheme of Self-Assessment of Royalty, 1998**

RAJASTHAN

India

## **The Scheme of Self-Assessment of Royalty, 1998**

### **Rule THE-SCHEME-OF-SELF-ASSESSMENT-OF-ROYALTY-1998 of 1998**

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The Scheme of Self-Assessment of Royalty, 1998Published vide Notification Rajasthan Government Gazette part 3-B (Extra), dated 21-2-1998, page 39-1Sub-Rule (1-A) of Rule 38 of the Rajasthan Minor Mineral Concession Rules, 1986 states that the assessment of royalty as provided for under the "Scheme of Self-Assessment", approved from time to time by the Government, shall be deemed completed without calling for the records of the lessee and without the passing of a formal assessment order by the Assessing Authority on the basis of the returns filed, the statements submitted and amount of royalty or other sums deposited.The State Government hereby decides that a similar Scheme of self-assessment may also be approved for mining leases granted under the Mineral Concession Rules, 1960.The State Government, therefore, in pursuance of the aforesaid sub-rule (1-A) of Rule 38 of the Rajasthan Minor Mineral Concession Rules, 1986 and in pursuance of the aforesaid decision hereby approves and notifies for general information the Schedule of Self-Assessment of royalty as follows, namely:-Scheme of Self Assessment

#### **1. Short title and commencement.**

(1)The Scheme may be called as Scheme of Self-Assessment of Royalty, 1998.(2)The Scheme shall come into force with effect from 1st April, 1998.

#### **2. Applicability.**

- The Scheme shall be applicable to all pending and future assessments of all mining leases granted under the Mineral Concession Rules, 1960 and also under the Rajasthan Minor Mineral Concession Rules, 1986 wherein:(a)The royalty including dead rent assessed for the previous year did not exceed Rs.5 lacs, and/or(b)The royalty including dead rent assessed on the basis of self assessment by the lessee during the current assessment year does not exceed Rs.5 lacs:Provided that in case of pending assessment for the year 1996-97 and for previous years, the lessee has submitted to the Assessing Authority the monthly and annual returns as per existing provisions of Minor Mineral

Concession Rules, 1960 or as per existing provisions of Rule 38(2) of the Rajasthan Minor Mineral Concession Rules, 1986, as the case may be: Provided that where in case of previous years, the lessee has not submitted such returns as mentioned above, he shall be given one final opportunity to do so upto 31st of May, 1998, in the prescribed Form-1 appended to the Scheme, failing which his assessment shall be made as per normal procedure: Provided also that this Scheme shall not apply where the lessee was found guilty of undertaking illegal mining beyond the area granted to him under the lease or of transporting the mineral excavated from the mines without a valid ravana during the year: Provided further that there is no court case or litigation pending between the lessee and the Department in any court of law, disputing the rate of amount of royalty or dead rent. (c) Mining lease is not covered under an Excess Royalty Collection Contract granted by the Mines Department under the provisions of the Rajasthan Minor Mineral Concession Rules, 1986 and the excess royalty is paid to the contractor by the lessee. In such a case the order No.F. 15(3) Khan/Gr.II/96 dated 26.04.97 issued by the Government shall apply for the purpose of Self Assessment.

### **3. Self-Assessment Statement.**

(1) For the assessment years 1997- 98 and thereafter, the lessee shall submit to the Assessing Authority, in addition to the monthly and annual returns as per the provisions of the Minor Mineral Concession Rules, 1986 or Rule 38(2) of the Rajasthan Minor Mineral Concession Rules, 1986, as the case may be, a statement in respect of self-assessment of royalty in the prescribed Form-1 appended to the Scheme. Due acknowledgment of receipt of such form shall be given to the lessee: Provided in case the monthly and annual returns as specified above are not furnished, the lessee shall be eligible for Self Assessment under the Scheme. (2) The statement in Form I shall be submitted within 90 days of the expiry of the lease year and shall be accompanied with the copy of treasury challan(s) or of the cash receipt(s) or bank draft(s) as a proof of depositing the amount of royalty and other sums payable to the Department based on self-assessment: Provided that where the statement is submitted after expiry of 90 days of the lease year but not beyond a period of 180 days, the same shall be entertained on payment of a penalty of Rs. 1,000/-. Every statement received under clause 3(a) above shall be acknowledged on the date of its receipt as provided for in Form I itself.

### **4. Order of royalty assessment.**

- No formal order of assessment under the Self Assessment Scheme shall be required to be passed except when: (a) the lease has come under the scrutiny as provided in Clause 5(1) of this Scheme. (b) The Assessing Authority has sufficient reasons, to be recorded in writing, to believe that the statement or the returns submitted by the lessee are false in which case he shall make necessary enquiries and pass appropriate orders after giving an opportunity of hearing to the lessee. In all other cases, unless the lease is selected for detailed scrutiny, the acknowledgment of receipt of Form-I, as provided in the Form itself, (for the assessment years 1997-98 and thereafter) shall be deemed to be the final assessment order, subject to the provisions of Clause 5 below. For assessment of the previous years, where Form I has not been furnished by the lessee, a brief intimation informing the lessee of acceptance of the assessment under the Self Assessment Scheme shall be

issued by the Assessing Authority in each individual case. All such intimation shall be issued on or before 30th June, 1998.

## **5. Test scrutiny of leases.**

(1) A maximum of 25% of the leases covered under the Self Assessment Scheme and falling within the jurisdiction of an Assessing Authority in a particular financial year, separately for major and minor minerals, will be thoroughly scrutinised and assessed as per normal procedure. (2) Selection of leases for test scrutiny will be done by the Superintending Mining Engineer concerned on a random basis, or on a basis to be determined separately prior to such selection, twice in a financial year, first in the month of October every year in respect of leases, statements of which have been received in the office of the Assessing Authority during the period from April to September in that year; and second, in the month of April in respect of leases, statements of which have been received during the period from October to March of the preceding financial year. (3) The Assessing Authority shall intimate by registered post to the lease holder whose lease has come under the random scrutiny by the 15th October or by 15th April as the case may be. Simultaneously, the Assessing Authority will determine the date and intimate to the lease holder on or by which the records desired by the Assessing Authority may be submitted by the lease holder. (4) The Assessing Authority after going through the records and after conducting necessary site inspections and enquiries where deemed necessary, shall make an assessment of the royalty and other amounts payable, within one month from the date of submission of all the records and the information sought for by the Assessing Authority. Where such assessed royalty is equivalent to the royalty already paid by the lessee or agreed to be paid by him as per the Self Assessment Scheme, the final orders of assessment shall be passed by the Assessing Authority. (5) Where the royalty payable by the lease holder on the basis of tentative assessment exceeds the royalty as per self assessment, the Assessing Authority shall grant an opportunity of hearing to the lessee and for that purpose intimate by registered post the date on which the lessee or his representative may be present. (6) After hearing the averments made by the lessee or his representative, the Assessing Authority shall pass orders in respect of final assessment within a period of 15 days: Provided that where on the date fixed for hearing the lessee is not present by himself or through his representative, it shall be presumed that the lessee agrees with the assessment and the assessment made shall be treated to be final.

## **6. Review of the Scheme.**

- The Self Assessment Scheme shall be reviewed every quarter by Secretary, Mines and Special Secretary (Revenue) Finance, to monitor revenue receipts. On completion of a year, a High-level Committee constituted by Finance Department shall also review the Scheme.

## **7. Re-opening of cases of Self Assessment.**

- Where it comes to the knowledge of the Assessing Authority that the statement or any document submitted by the lessee was false or that there had been an error in the calculation of the quantity of mineral or in the rate and amount of royalty, the Assessing Authority may serve a notice upon the lessee and proceed to assess or re-assess the correct amount of royalty after calling for the necessary

records: Provided that no case wherein a period of five years from the date of submission of the statement has elapsed shall be re-opened for assessment. Acknowledgment (This should be filled up in copies by the lessee)

**1. Name and address of the lessee**

**2. Location of the lease area**

**3. Lease Number**

**4. Name of mineral**

**5. Period of Mining lease**

**6. Period of royalty assessment**

**7. Name of office of AME/ME concerned**

**8. Last date for filing of statement (without penalty)**

**9. Total amount deposited as per Col. 16 of Form-1**

**10. Date of submission of statement to the Assessing Authority**

**11. Enclosures**

(a)(b)(c)(d)(e) Signature of the Lease Holder Statement along with the enclosures received. Total amount deposited as per Col. 16 of Form-I from the period from to... is Rs..... Signature

Signature

Date..... Name.....

Receipt No..... Designation.....

Form-I Statement for Assessment of Royalty Under the Scheme of Self Assessment

**1. Name of lessee**

**2. Lease Number**

### 3. Mineral

### 4. Location (Village, Tehsil, District)

### 5. Period of Mining lease

### 6. Annual dead rent

### 7. Rules under which mining lease has been granted: MLR/ 1960/RMMCR, 1986

### 8. Period of assessment

### 9. Mineralwise production, despatches and average daily employment during the assessment year.

S.No/	Mineral	Opening Balance	Production during the year	Total
1	2	3	4	5

Mineral despatch during the year	Closing Balance	No. of working days in the year	Average No. of labour
6	7	8	9

### 10. Details of Ravannas

(a) Details of total No. of ravannas used during the Assessment year (Mineralwise)	S.No.	Ravanna Nos.	Total Number
From	To		
1.2.3.4.			

### 11. Rate of royalty

### 12. Quantity of mineral despatched as per ravannas and weight: As per Annexure-1

### 13. Total amount of royalty.

#### 14. Quantity of mineral despatched during the last three years.

S.No. Year Name of mineral Quantity Average

#### 15. Details of amount of royalty deposited by the lessee:

S.No.	Date of deposit and mode	Amount deposited in respect of	Total
	Deadrent Royalty	Interest	Others

#### 16. Amount deposited alongwith the statement (with copy of challan/DD/cash receipt)

#### 17. Grand Total of deposits

#### 18. Any other details which the assessee may like to submit

Verification I.....(Name in Block letters).....son/daughter/wife solemnly declare that the information and details given in the statement and the enclosures are true and complete to the best of my knowledge and belief. I also solemnly declare that:-(a) I have not despatched any quantity of mineral without valid ravanna. (b) The ravannas issued for the lease being assessed for royalty have only been used for despatch of mineral from this lease hold area and no ravanna issued for any other lease has been used for despatch of mineral from this lease hold area. (c) I also declare that this statement has been prepared and submitted by me in the capacity of and I am authorised to prepare and verify this statement.

Signatures

Place: Name.....

Date: Designation.....

Annexure-I Mineral.....Quantity of mineral despatched as ravannas and weight slips.

S.N.	Date of issue of ravanna	Vehicle No.	Weight as per ravanna	Actual weight
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Amount of royalty charged at Government Naka/CheckPost Receipt No/Weight slip No.\* Remarks

\*Photocopies of receipt/weight slip supported by an undertaking regarding its veracity submitted by the lessee shall be acceptable in case originals are not submitted. Note. - For the purpose of

self-assessment, the quantity of mineral despatched from the lease area shall be calculated as follows:(a)Where there is established a Departmental weight bridge, the quantity of mineral shall be based on the weighment slips of the weigh bridge.(b)Where there is no Department weigh bridge but the vehicle has been weight on a private weigh bridge, the quantity shall be assessed on the basis of weighment slips of the private weigh bridge.(c)Where the mineral has not been weighed on any weigh bridge, the quantity shall be assessed on the basis of the norms determined by the Department for a particular mineral (s) and for different classes of vehicles/modes of transport.(d)Where there are more than one mineral in the lease, separate sheets should be attached.