

The Bihar Health Cess Act, 1977

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Act 22 of 1977

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The Bihar Health Cess Act, 1977 Bihar Act 22 of 1977 [Dated 22.12.1977] Published in Bihar Gazette (Extraordinary) dated 30.12.1979 and assented on 22.12.1977. An Act to provide for the levy of health cess on Land, Municipal Holdings in the State of Bihar Be it enacted by the Legislature of the State of Bihar in the Twenty-eighth Year of the Republic of India as follows:-

1. Short title, extent and commencement.

(1) This Act may be called the Bihar Health Cess Act, 1977. (2) It extends to the whole of the State of Bihar. (3) It shall come into force with effect from the 1st October 1974.

2. Definitions.

- In this Act unless there is anything repugnant to the subject or context, -(a) "raiyat" has same meaning as is assigned to it in the tenancy law of the area concerned; (b) "rent" has the same meaning as is assigned to it in the tenancy law of the area concerned; (c) "health cess" means the health cess payable under Section 3; and (d) "the Government" means the Government of Bihar,

3. Levy of health cess.

(1) A health cess shall be payable to the Government for each financial year -(a) by every person 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, at the rate of forty per cent of the tax on a holding under clause (b) of sub-section (1) of Section 82 or under clause (b) of Section 389, as the case may be, of that Act and shall be recoverable in the same manner, as if it were such tax; (b) by every person in the area to which the [Patna Municipal Corporation Act, 1951 (Bihar Act VIII of 1952)] [Now, Bihar Municipal Act, 2007.], applies, at the rate of forty per cent of the tax on a holding under clause (b) of Section 123 of that Act and shall be recoverable in the same manner as if it were such tax; and (c) by every raiyat in any other area other

than a Cantonment, at the rate of forty per cent of the total rent which is payable by a raiyat or, if no rent is actually payable, would on a reasonable assessment, be payable, during the year, for any land held by a raiyat or by any other person in actual use of occupation thereof and shall be recoverable in the same manner as if it were such rent.(2)The proceeds of the health cess shall be deposited in the Government Treasury and shall form part of the Consolidated Fund of the State.(3)The proceeds of the health cess shall be applied wholly to the improvement of hospitals in the State and service therein.

4. Health cess to be collected to the nearest paisa.

- In determination of the amount of health cess, payable under this Act, fraction of a paisa less than half a paisa shall be disregarded and fractions of a paisa equal to or exceeding half paisa shall be regarded as one paisa.

5. Levy of cess under other Acts not affected.

- Nothing in this Act shall affect the operation of the provisions of any other Act and the levy of health cess under this Act shall be in addition to and not in lieu of, any other cess that may be levied under any other law for the time being in force.

6. Power to make Rules.

(1)The State Government may, by notification, make rules for the purpose of carrying out the provisions of this Act.(2)Every Rule made under this Act shall be laid, as soon as may be, after it is made, before each House of the State Legislature while it is in session for a total period of fourteen days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both the Houses agree that the Rule should not be made, the Rule shall thereafter have effect only in such modification form or be of no effect, as the case may be, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that Rule.

7. Repeal and saving.

(1)The Bihar Health Cess Fourth Ordinance, 1977 (Bihar Ordinance No. 188 of 1977) is hereby repealed.(2)Notwithstanding such repeal, anything done or any action taken in exercise of any power conferred by or under the said Ordinance shall be deemed to have been done or taken in exercise of powers conferred by or under this Act as if this Act were in force on the day on which such thing was done or action was taken.