

Mineral Area Development Authority Market Fee Rules, 2010

JHARKHAND

India

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Rule

MINERAL-AREA-DEVELOPMENT-AUTHORITY-MARKET-FEE-RULES-2010

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Mineral Area Development Authority Market Fee Rules, 2010 Published vide Notification No. 2/UD/Yo/Vividh/148/2002-1849, dated 12th May, 2010, Published in Jharkhand Gazette Extra-ordinary No. 256 dated May 13, 2010 Notification No. 2/UD/Yo/Vividh/148/2002-1849, dated 12th May, 2010 [Published in Jharkhand Gazette Extra-ordinary No. 256 dated May 13, 2010]. - In exercise of powers conferred under sub-section 2(ZK) of Section 128 of the Bihar Coal Mining Area Development Authority Act, 1986 (as amended in 1992) adopted by State of Jharkhand vide Notification No. 5, dated the 15 February, 2001, the Governor of Jharkhand is pleased to make the following rules:-Chapter-I

1. Short title, extent and commencement.

- (i) These Rules may be called the Mineral Area Development Authority Market Fee Rules, 2010.(ii)These Rules will extend to whole area under the Mineral Area Development Authority.(iii)It shall come into existence on and from the date of publication of the Notification in the Jharkhand Gazette.

2. Definitions.

- In these Rules, unless there is anything repugnant in the subject or context-(i)"Act" means the Bihar Coal Mining Area Development Authority Act, 1986 (as amended, 1992) and Jharkhand Mineral Area Development Authority (Amendment and Adoption) Act, 2001.(ii)"Agent" means representative of any assessee duly authorized to appear before the officers of the authority.(iii)"Assessee" means any person, company, firm, corporate body etc. under license from the authority, liable to pay market fee for engaging in the sale, transaction or trade of

commodities.(iv)"Assessment Officer" means the Secretary or Revenue Officer of the Authority.(v)"Assessment Year" means the financial year beginning from the 1st April ending with 31st March, next.(vi)"Authority" means the Mineral Area Development Authority established by the State Government under Section 5 of the Act.(vii)"Factory" means any place or premises where production or extraction or storage of any commodity takes place.(viii)"Licence" means a licence granted by the Secretary or Revenue Officer of the Authority.(ix)"Managing Director" means the Managing Director of the authority appointed by the State Government under Section 5(3) of the Act.(x)"Prescribed Authority" means Managing Director of the authority or any officer of the authority as notified by the Government to act as such from time to time.(xi)"Quarter" means a quarter on the 30th June, 30th September, 31st December and 31st March of an assessment year.(xii)"Revenue Officer" means an officer deputed by the Managing Director or an officer deputed and notified by the State Government to act as such time to time,(xiii)"Schedule" means list of items of commodity on which market fee is to levied as notified by State Government.(xiv)"Secretary" means the Secretary appointed by the State Government under Section 6 of the Act.(xv)"Section" means section of the Act.(xvi)"State Fund" means the consolidated fund of the State Government,(xvii)"State Government" means Government of Jharkhand.N.B.-The words and expression not defined under those Rules shall have the same meaning as assigned to them in the Act.

Chapter-II

3. Declaration of Market Area, Grant of Licence and Cancellation.

- The State Government may by notification in the Official Gazette declare the whole area of the authority or part thereof as market area where production, sale or transaction of commodities takes place.

4.

The Authority may with approval of the State Government make a list of commodities, the production, sale or transaction of which takes place in the market area and may add, delete or amend any of the items or rate of fee of the commodity specified in the list notified in the Official Gazette. The power to include or exclude any of the items of commodity vests with the State Government.

5.

A person, company or corporate body engaged in the production, sale or transaction or trade of commodities specified in the list under the Act & the Rules shall be required to obtain a licence in Form 'A' from the Revenue Officer on payment of fee to the authority through bank challan as prescribed in Form-'F' of the authority.

6.

The Revenue Officer shall assess the fee on production, sale, transaction, trade of commercial

concern, company and person.

7.

No production, sale, transaction or trade shall be operated in the market area without having proper licence.

8.

Licence fee for the wholesale trade shall be Rs. 200/- (Rupees two hundred only) per annum and for retail shall be Rs. 100/- (Rupees one hundred only) per annum. The renewal and duplicate fee shall be half of the original licence fee per annum.

9.

Every licence granted under the Act shall be valid for the financial year ending with the 31st March and shall be renewed further for a period of one year. Renewal of licence and issue of duplicate license shall be mentioned clearly in the licence by the issuing authority.

10.

Every person, commercial concern, company or corporate bodies have to make an application in prescribed Form 'B' to the Prescribed Authority for obtaining licence along with copy of the deposit of licence fee through prescribed bank challan in Form 'F' of the authority.

11.

In no case, the licence will be transferable to any person, company or commercial concern intending to carry on or engaged in sale or transaction of any commodities. The concern shall be required to obtain licence by making an application in prescribed form on depositing the licence fee through bank challan in Form 'F'.

12.

Revenue Officer may cancel or suspend any licence on contravention of any of the conditions after giving reasonable opportunity to give show cause reply.

13.

After cancellation or suspension of the licence, the licensee shall have to surrender it to the authority which shall be revived only after the decision of the Prescribed Authority and for this the appellant has to deposit Rs. 500/- (Rupees five hundred) only as the appeal fee in the authority fund through bank challan in Form 'F' of the authority in any Nationalised Bank.

14.

Each licensee shall maintain a record of proper account of sale, transaction, production or trade of the commodities and the Managing Director or any officer of the authority authorized by him or Revenue Officer may inspect the records any time either in the office of licensee or in the office of the authority as directed. The officer of the authority shall be competent to exercise the power of survey as specified in the Act.

15.

The licensee shall essentially make prior information in writing to the authority about change of place of business or partnership.

16.

Any person or body, aggrieved by order of cancellation or refusal of granting licence may prefer an appeal before the prescribed authority within a period of 30 days from the date of such order.

17.

This authority shall have power to levy and collect licence fee from traders, company, firm, corporate body, enterprises and person operating in the market area as per rates to be assessed by the authority.

18.

The market fee shall be chargeable on the transaction on any commodity at a rate which may be determined by the State Government in the Official Gazette from time to time which shall not be more than 1% (one per cent) of the sale value of the commodities.

19.

Market fee levied and collected by the authority shall be deposited temporarily in the separate authority fund and the authority shall deposit essentially the amount so levied and collected as a market fee to the State fund on 15th day of each month.

20.

(a)The State Government shall release quarterly at least 50% (fifty percent) of the deposited amount to the authority.(b)The authority shall make available a quarterly statement of the amount so collected and deposited in the State fund in Form 'G'. Thereafter, the State Government shall make a request to the Accountant General, Jharkhand in prescribed Form 'H' to release the amount as specified in 'a' in the name of Managing Director, Mineral Area Development Authority (MADA) and

on the basis of authority letter received from AG, the amount shall be withdrawn from the treasury concern.(c)The authority shall deposit the said amount in the P.L. Account of the authority and the Managing Director of the authority shall be drawing and disbursing authority.(d)The authority shall suitably spend the amount so received from the State Government in the prescribed sectors as specified in the Section 90(b)(2) of the Act.(e)The authority shall essentially make available utilization certificate annually to the State Government in the prescribed form.

21.

A person may ask certified copy of the order as per provision laid down in the Public Information Act and Rules after depositing the amount so specified in the Authority Fund

22.

Managing Director shall be competent to issue standing orders wherever he considers necessary to give effect to the provisions of the Act and Rules whatsoever may be.

23.

If any dispute arises for the decision of which Act and Rules do not provide between the Authority and any other Licencee, the matter shall be referred to the State Government whose decision upon the matter shall be final.Chapter-III

24. Return, Assessment, Payment and Appeal.

(a)Every assessee shall file a quarterly return in Form-D (in duplicate) within fifteen days from the date of expiry of the quarter, to the authority and shall also attach a challan in prescribed form (Form 'F') showing payment of fee.(b)The assessee shall also file an annual return in Form 'E' (in duplicate) within thirty days from the date of expiry of the assessment year, to the Authority.

25. Assessment.

(a)The Revenue Officer may make assessment of market fee on the basis of returns filled by the assessee and pass assessment order:Provided that, if any assessee fails to file the return in the time prescribed under the Rules, the Revenue Officer of the Authority may make the assessment on the basis of the survey or the any other records available.Provided also that, in case or return being found incorrect or in case of suppression of any fact by an assessee, the Revenue Officer may make assessment on the basis of the survey or any other records available:(b)Revenue Officer shall have power of re-assessment in case of the matter covered under second proviso of the sub-rule (a).(c)Revenue Officer may issue notice of hearing in case of the matter covered under the second proviso of sub-rule (a) and sub-rule (b).

26. Opportunity of hearing to the assessee.

- In any case not more than two opportunities shall be allowed to the assessee for the purposes of producing papers and evidence.

27. Notice of Demand.

- The Revenue Officer shall issue the order of assessment for the market fee on notice of demand in Form 'C' (in duplicate) to the assessee and the amount of assessment shall be paid by the assessee within fifteen days from the date of receipt of the notice to the Authority Fund in the prescribed manner.

28. Deposit of Fee.

(a) Every deposit of fee or charge due payable to the Authority shall be made through quadruplicate challan accompanied by an account payee (not negotiable) cheque or Bank draft of any Nationalized Bank. (b) The amount of fee so levied and collected by the authority shall be deposited temporarily in Authority's Fund under a separate deposit account as per Rule 19.

29. Recovery.

- Arrear of fee alongwith costs and interest shall be recoverable as arrears of Market fee revenue under the Public Demand Recovery Act, 1914 (Act 10, 1914).

30. Appeal.

(a) Any assessee being dissatisfied with the assessment order, may within forty five days from the date of issue of notice of demand, file an appeal in the duplicate accompanied by a copy of the notice demand, before the prescribed authority: Provided that, fifty percent of the assessed amount shall be deposited in the fund of the Authority before filing of an appeal and a copy of the challan showing such deposit shall be annexed with the memorandum of appeal. (b) The Prescribed Authority after giving reasonable opportunity of hearing modify the assessment order as the case may be within thirty days of the filing of the appeal, and/or may direct the Revenue Officer to pass a fresh order after further enquiry. (c) The order of the Prescribed Authority shall be final and it shall not be questioned except as otherwise provided in the Act and Rules made thereunder.

31. Interest.

(1) Where the return under rule is furnished after the due date, or is not furnished, the assessee shall be liable to pay simple interest at the rate of 2 percent for every month or part thereof comprised in the period, commencing on the date immediately following the due date and, (a) Where the return is furnished after the due date, ending on the date of furnished of the return, or (b) Where no return has been furnished, ending on the date of completion of the assessment, on the amount of the fee as

determined.(2)If the amount specified, in any notice or demand under Rule 27 is not paid within the specified period the assessee shall be liable to pay simple interest @ 2% for every month or part thereof comprised in the period commencing from the date immediately following the specified date and ending with the day on which the amount is paid.

32. Penalty.

- Submission of incorrect return shall be criminal offence and assessee shall be liable for punishment under the appropriate Act and Rule.

33. Refund.

- If any amount is found in excess after the assessment, the refund shall be allowed by adjustment of such excess towards the amount payable by the assessee for subsequent periods:Provided that, no claim of such refund shall be entertained unless it is made within three months from the receipt of such notice of demand and the appeal is finally disposed.

34. Supply of copy of order to assessee.

- If any assessee requires a copy of order passed by any officer under these rules, he shall make application to the Public Information Officer of the Authority accompanying an additional charge as per provision laid down in Public Information Act & Rules through challan in the Authority Fund.Form-A
Mineral Area Development Authority, Dhanbad
Not Transferable
New/Renewal/Second

1. Name of the firm and address.....

2. Name of the licensee.....

3. Father's name of the licensee

4. Kind of assessed material I.....

5. Period of licence, 31st March, 20.....

6. Renewal till

(a)31st March, 20.....(b).....(c).....

7. Statement of licence fee

8. Any other essential statement.....

Place.....Date.....Signature of Revenue OfficerAddress of
theOffice and seal
Form-BMineral Area Development Authority, DhanbadForm of Licence(See Rule 10)

1. Name of the applicant (block letters).....

2. Father's name of the applicant.....

3. Name of the Firm/Institution.....

4. Branch of the Firm/Institution.....

5. Applicant's status in the Firm.....

6. Types of Business of the Firm.....

7. Place of Business, in details

(Khata No..... Plot No..... Area.....Place.....
Thana/P.S..... P.O.....Distt.....)

8. Name of the commodity/commodities for which the licence is required.....

9. Annual Sale/Transaction of the commodity/commodities.....

10. How long has the applicant been doing business in the notified market area.....

11. Place of storage of the commodity.....

12. Did the applicant hold a licence on any previous occasion from the Authority.....

I am fully acquainted with the terms and conditions of the licence and agree to abide by them and any breach of the terms of the license shall liable to the suspension/cancellation and any other action taken under the Act, Rule or by Managing Director or any officer authorized by him.I declare

that the above statements are true and complete to the best of my knowledge and belief. I hereby apply for issuance/renewal of licence.

Place.....Date.....Signature of applicant(With Seal of the Firm)

Form-C Mineral Area Development Authority, Dhanbad Notice of Demand (See Rule 27) From.....Mineral Area Development Authority, Dhanbad. To, M/s.....Address.....(a) Where as you have not paid the amount of market fee as specified hereunder due according to the return/revised return filed by you/records of the authority for the period noted below. (b) Whereas you have not paid the assessed/re-assessed amount of fee for the period specified hereunder. (c) Whereas you have not paid the interest amount as specified hereunder. (Strike whichever is not applicable) Please take notice to deposit the amount specified below by date..... Bank..... (place) in quadruplicate challan enclosed. Failing which legal action shall be taken against you under the provisions laid down in the Authority Act & Market Fee Rules. Assessment

1. Period under reference.....

2. Section under which order passed and date.....

3. Nature of order

(a) Assessment/Re-assessment.....(b) Interest.....

4. Amount of demand

(a) Amount of M. Fee, Rs.....(b) Amount of Interest, Rs.....(c) Total..... Rs.

5. Amount already paid Rs.....

6. Balance demand/excess.....

Place.....Signature of Revenue Officer

Date.....Mineral Area Development Authority, Dhanbad
(Seal)

Form-D Mineral Area Development Authority, Dhanbad [See Rule 24(a)] Quarterly return for the month ending.....(Return of statement filled by an assessee)

1. Name and address of assessee.....

2. Statement containing completion of market fee payable for selling/trading/transporting of material during the I/II/III/IV quarter of the year.....

(a)Total production.....(b)Total selling.....(Retail Sale)(c)Total Trading.....(Agency/Wholesale)(d)Transportation.....

3. Market fee payable during the quarter:

(a)@ 1% Rs.....(b)@ 1% Rs.....(c)@ 1% Rs.....(d)@ 1%Rs.....(e)Interest @ 2% Rs.....Total Payable Rs.....

4. Market fee paid

Date.....Amount.....Cheque No.....Bank Draft.....date..... Bank..... (Place).Date.....Signature of the Assessee(Seal)Form-EMineral Area Development Authority, Dhanbad[See Rule 24(b)](Return of Fee payable by an assessee under Mineral Area Development Authority Market Fee Rules.....

1. Name and address of assessee.....

2. Year to which the return relates.....

(a)Return for quarter ending 30th June filed on.....(b)Return for quarter ending 30th September filed on.....(c)Return for quarter ending 31st December filed on.....(d)Return for quarter ending 31st March filed on.....

4. Revised return, if any filed for any of the quarters ending

5. Total market fee payable.....

6. Details to payment.....

Date.....Place.....Signature of the Assessee or Authorized AgentFull Address.....(Seal)Form-FNo..... Date.....Mineral Area Development Authority, DhanbadForm of Challan of Deposit of Market Fee(See Rule 24)Name of the Bank.....A/c No.....Original(To be retained by the Bank)

Name & Address of Assessee (depositors)	Particulars	Amount
		Rs. p.

(a) Assessed

Fee

(b) Interest

Total

Rupees in words.....Signature of Assessee or Authorized

AgentForm-FNo.....Date.....Mineral Area Development Authority, DhanbadForm of

Challan of Deposit of Market Fee(See Rule 24)Name of the Bank.....A/c

No.....Duplicate(To be retained by the Bank)

Name & Address of Assessee (depositors)	Particulars	Amount
---	-------------	--------

(a) Assessed	Rs. p.
Fee	

(b) Interest

Total

Rupees in words.....Signature of Assessee or Authorized

AgentForm-FNo.....Date.....Mineral Area Development Authority, DhanbadForm of

Challan of Deposit of Market Fee(See Rule 24)Name of the Bank.....A/c

No.....Triplicate(To be retained by the Bank)

Name & Address of Assessee (depositors)	Particulars	Amount
---	-------------	--------

(a) Assessed	Rs. p.
Fee	

(b) Interest

Total

Rupees in words.....Signature of Assessee or Authorized

AgentForm-FNo.....Date.....Mineral Area Development Authority, DhanbadForm of

Challan of Deposit of Market Fee(See Rule 24)Name of the Bank.....A/c

No.....Quadruplicate(To be retained by the Bank)

Name & Address of Assessee (depositors)	Particulars	Amount
---	-------------	--------

(a) Assessed	Rs. p.
Fee	

(b) Interest

Total

Rupees in words.....Signature of Assessee or Authorized

AgentForm-FNo.....Date.....Mineral Area Development Authority, DhanbadForm of

Challan of Deposit of Market Fee(See Rule 24)Name of the Bank.....A/c

No.....Duplicate(To be retained by the Bank)

Name & Address of Assessee (depositors)	Particulars	Amount
---	-------------	--------

(a) Assessed	Rs. p.
Fee	

(b) Interest

Total

Rupees in words.....Signature of Assessee or Authorized
AgentForm-FNo.....Date.....Mineral Area Development Authority, DhanbadForm of
Challan of Deposit of Market Fee(See Rule 24)Name of the Bank.....A/c
No.....Triplicate(To be retained by the Bank)

Name & Address of Assessee (depositors)	Particulars	Amount
	(a) Assessed Fee	Rs. p.
	(b) Interest	
	Total	

Rupees in words.....Signature of Assessee or Authorized
AgentForm-FNo.....Date.....Mineral Area Development Authority, DhanbadForm of
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Name & Address of Assessee (depositors)	Particulars	Amount
	(a) Assessed Fee	Rs. p.
	(b) Interest	
	Total	

Rupees in words.....Signature of Assessee or Authorized Agent