

## **Andhra Pradesh (Mineral Rights) Tax Act, 1975**

**14 of 1975**

**[10 April 1975]**

### CONTENTS

1. Short Title, Extent, Application And Commencement
2. Definitions
3. Levy And Collection Of Tax On Mineral Rights
4. Determination Of Tax
5. Appeal
6. Revision
7. Tax To Be Recovered As Arrear Of Land Revenue
8. Power To Make Rules
9. Amendment Of Act Xliv Of 1956

### **SCHEDULE 1 :- THE SCHEDULE**

## **Andhra Pradesh (Mineral Rights) Tax Act, 1975**

**14 of 1975**

**[10 April 1975]**

An Act to provide for the Levy and Collection of Tax on Mineral Rights of holders of mining leases in respect of certain minerals in the State of Andhra Pradesh. Be it enacted by the Legislature of the State of Andhra Pradesh in the Twenty-sixth Year of the Republic of India, as follows.--

### **1. Short Title, Extent, Application And Commencement :-**

(1) This Act may be called the Andhra Pradesh (Mineral Rights) Tax Act, 1975.

(2) It extends to the whole of the State of Andhra Pradesh

(3) It shall come into force on such date as the Government may, by notification, specify and they may specify different dates in relation to different minerals.\*

(4) It shall apply to every mineral specified in the Schedule.

\* The Act came into force w.e.f. 15-4-1975 in respect of some minerals.

## **2. Definitions :-**

In this Act, unless the context otherwise requires--

- (a) "appointed date" means the date specified by notification under sub-section (3) of Section 1 in relation to a mineral;
- (b) "Government" means the State Government;
- (c) "Mineral" means any mineral specified in the Schedule.
- (d) "Mining lease" means a lease granted for the purpose of mining operations and includes a sub-lease granted for such purpose;
- (e) "Notification" means a notification published in the Andhra Pradesh Gazette and the expression "notified" shall be construed accordingly;
- (f) "prescribed" means prescribed by rules made under this Act;
- (g) "Schedule" means the Schedule to this Act.

## **3. Levy And Collection Of Tax On Mineral Rights :-**

(1) With effect on and from the appointed date and subject to any limitations which may be imposed by Parliament, by law relating to mineral development and the rules made thereunder, there shall be levied and collected by the Government a tax on the mineral rights of every holder of a mining lease in respect of any mineral specified in the Schedule, 1[at such rate, not exceeding ten times], of the amount of royalty payable by him under Section 9 of the Mines and Minerals (Regulation and Development) Act, 1957, as the Government may, by notification, fix and different 1[rates] may be fixed in respect of different minerals.

(2) The tax levied under this section shall be payable by the holder of a mining lease, and shall be in addition to the royalty payable by him.

1. Substituted by Act 7 of 1985.

## **4. Determination Of Tax :-**

(1) The tax payable under this Act shall be determined in accordance with provisions of Section 3 by the prescribed officer.

(2) Before levying the tax, the prescribed officer shall cause a notice of demand to be served upon the holder of a mining lease in such manner as may be prescribed, specifying the amount of tax payable by him.

(3) The amount of tax specified in the notice of demand shall be paid within thirty days from the date of service of the said notice.

## **5. Appeal :-**

Any person aggrieved by the levy of tax under Section 4 may, within thirty days from the date of service of the notice referred to in subsection (2) of that section, appeal to such authority as the Government may, by notification appoint in this behalf, and the said authority may pass such orders on the appeal as it thinks fit, which shall, subject to the provisions of Section 6, be final.

## **6. Revision :-**

The Government may, either suo motu or on an application, call for and examine the record relating to any order passed or proceedings taken by any officer or authority under this Act, for the purpose of satisfying themselves as to the correctness, legality or propriety of such order or as to the regularity of such proceedings and if in any cases it appears to the Government that such order or proceedings should be modified, annulled, reserved or remitted for reconsideration, they may pass orders accordingly.

Provided that no order adversely affecting any person shall be passed unless such person has been given an opportunity of making his representation.

## **7. Tax To Be Recovered As Arrear Of Land Revenue :-**

The tax payable under this Act shall be recovered as an arrear of land revenue and the provisions of the Andhra Pradesh Revenue Recovery Act, 1864 shall apply for such recovery.

## **8. Power To Make Rules :-**

(1) The Government may, by notification, make rules for carrying out all or any of the purposes of this Act.

(2) Every rule made under this Act shall immediately, after it is made, be laid before each House of the State Legislature if it is in session and if it is not in session, in the session immediately following, for a total period of fourteen days which may be comprised in one session or in two successive sessions, and if, before the expiration of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or in the annulment of the rule, the rule shall, from the date on which the modification or annulment is notified, have effect only in such modified form or shall stand

annulled, 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.

## **9. Amendment Of Act Xliv Of 1956 :-**

In the Andhra Pradesh (Telangana Area) Mining Settlements Act, 1956,--

(1) Section 35 shall be omitted;

(2) in Section 36,-

(a) in the opening portion, for the words "any of the following other taxes", the words "any of the following taxes" shall be substituted;

(b) the proviso shall be omitted;

(3) in sub-section (2) of Section 62, clause (v) shall be omitted.

### **SCHEDULE 1**

#### **THE SCHEDULE**

[See Sections 2(c) 2(g) and 3 (1)]

1. Coal
2. Mica
3. (a) Gold
- (b) Silver
4. Iron
5. (a) All precious and semi-precious stones (except diamond).
- (b) Diamond
6. Manganese Ore
7. Chromite
8. Limestone
9. Dolomite
10. Graphite
11. China Clay
12. Kyanite
13. Gypsum
14. Lime shell (including Calcareous and sand chalk)
15. Fire clay [including plastic, pipe, lithographic and natural (pozzolanic) clay].
16. Ilmenite
17. Copper Ore
18. Lead Ore
19. Zinc Ore
20. Granite (Abrasive)
21. Silimanite
22. Barytes
23. (a) Quartz and Quartzite
- (b) Sand for stowing
24. Glass-sand and moulding-sand
25. Corundum
26. Bauxite (All grades)
27. Ochre
28. Steatite (Soap stone and Talc)
29. Apatite.

- 30. Asbestos
- 31. Cadmium
- 32. Calcite
- 33. Diaspore
- 34. Felspar
- 35. Fluorspar
- 36. Magnesite
- 37. Nickel Ore
- 38. Pyrophyllite
- 40. Rutile
- 41. Vermiculite
- 42. Wolframite
- 43. All other minerals not herein before specified