

## **ANDHRA PRADESH RURAL AND INFRASTRUCTURE DEVELOPMENT CESS RULES, 1996**

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## **ANDHRA PRADESH RURAL AND INFRASTRUCTURE DEVELOPMENT CESS RULES, 1996**

In exercise of the powers conferred by sub section (1) Section 12 of the Andhra Pradesh Rural Development Ordinance, 1995 (Ordinance No. 2 of 1995), the Government of Andhra Pradesh hereby makes the following rules

### **1. . :-**

These rules may be called the Andhra Pradesh Rural and Infrastructure Development Cess Rules, 1996.

### **2. . :-**

They shall come into force on the 30th December 1995.

### **3. . :-**

In these rules, unless the context otherwise requires

(a) "Act" means the Andhra Pradesh Rural and Infrastructure Development Cess Act.

(b) "Assessing authority" means the assessing authority under the Andhra Pradesh General Sales Tax Act, 1957.

(c) "Form" means a form appended to these rules.

(d) "Government" means the Government of Andhra Pradesh.

(e) "Month" means a calendar month.

(f) "Ordinance" means the Andhra Pradesh Rural Development Ordinance 1995.

(g) "Section" means a section of the Ordinance.

(h) "State" means the State of Andhra Pradesh. All other words and expressions used but not defined in these rules or the Ordinance shall have the meaning assigned to them in the Andhra Pradesh General Sales Tax Act, 1957 or Andhra Pradesh General Sales Tax Rules, 1957, in so far as they are not inconsistent with the provisions of the Ordinance and the rules.

#### **4. . :-**

(1) Every dealer liable to pay cess under the Ordinance shall submit so as to reach the assessing authority on or before the 15th of every month a return in Form RD 1 (in duplicate) showing the total quantity of purchases of goods specified in the Schedule to the Ordinance during the preceding month. The return shall be accompanied by a receipt from a Government or a crossed demand draft in favour of the assessing authority for the full amount of cess payable for the month to which the return relates:-

Provided that where a dealer intends to pay the cess through a crossed cheque, the cheque should be sent so as to reach the assessing authority on or before the 15th day of the month succeeding the month to which the cess relates.

(2) The return in Form RD-1 so filed shall subject to the provisions of sub rule (3) be provisionally accepted.

(3) Where any dealer fails to submit in respect of any month before the due date or if the return submitted appears to be incorrect or incomplete, the assessing authority shall after making such enquiry as he considers necessary and after giving dealer an opportunity of proving the correctness and completeness of the return submitted by him and making such enquiry as he deems necessary, estimate the total quantity of the goods purchases to the best of his judgment and provisionally assess the cess payable for the month and shall serve upon the dealer a notice in Form RD II and the dealer shall pay the sum demanded at the time and in the manner specified in the notice:

Provided that if for any reason the determination of provisional assessment of cess payable for any month is not completed on or before the receipt of the return for the succeeding month the assessing authority may in his discretion provisionally assess in a single order the cess payable for all such months as the case may

be and serve upon the dealer a notice in Form RD II and the dealer shall pay the sum demanded within the time and in the manner specified in the notice.

(4) After the close of the year for which the returns have been submitted under sub rule (1) or in the course of the year where a dealer has discontinued business the assessing authority shall if he is satisfied after such scrutiny of the accounts and after such enquiry as he considers necessary, that the return or returns filed are correct and complete finally assess in a single order on the returns the cess payable under the Ordinance.

(5) If on final assessment made under sub rule (4) any cess is found to be due from the dealer after deducting the cess paid by him towards the provisional assessment, the assessing authority shall serve on the dealer notice in Form RD-II and the dealer shall pay the sum demanded in the notice within such time and in such manner as specified therein. If however, any refund of cess is found to be due to the dealer, the assessing authority shall serve on him a notice Form RD-III.

(6) If, for any reason the whole or any part of the quantum of purchase of goods specified in the Schedule of a dealer has escaped assessment to cess or has been under assessed in any year, he assessing authority may after issuing a notice to the dealer and after making such enquiry as the considers necessary within a period of three years from the date on which such order was served on he dealer determine to the best of his judgment the correct quantum of purchase of goods and assess the cess payable on such quantum of purchase of goods.

(7) An assessing authority may, at any time within three years from the date of any order passed by him rectify and arithmetical mistake apparent on the face of the record:

Provided that no such rectification which has the effect of enhancing the assessment shall be made unless the assessing authority has given a notice to the dealer of the intention to do so and has allowed him a reasonable opportunity of being heard.

(8) The powers conferred by sub rules (6) and (7) on the assessing authority may also be exercised by the appellate or revising authority subject to the same limitation and conditions as are applicable in the case of assessing authority.

(9) Notwithstanding anything contained in sub rules (6)(7) and (8) of Rule 4 where an assessment, re assessment, rectification in revision of, an assessment, is made in respect of an assessee or any person, in pursuance or in consequence of or to give effect to any finding or direction contained in an order passed by an appellate or revisional authority or in any order of any court in a proceeding otherwise than by way of appeal or revision under the Ordinance, such assessment, re assessment, rectification in or revision of an assessment shall be made within three years from the date of receipt of such order by the assessing or revising authority as the case may be.

**5. . :-**

Whoever commits any breach of any of these rules shall on conviction by a Magistrate of the first class be punishable with fine which may extent to five hundred rupees and when the offence is a continuing offence, with a daily fine which may extend to fifty rupees for every day during which the offence continues.

**6. . :-**

The provision contained in the Andhra Pradesh General Sales Tax Act 1957 relating to the inspection of books, accounts or documents kept and maintained by the dealer, the entry into any premises at all reasonable times by the Officers duly empowered for the purposes of search for any such books, accounts or documents kept or suspected to be kept in such premises and the seizure of such books, accounts or documents shall so far as may be apply in relation to those matters under this Ordinance.