

GUJARAT EDUCATION CESS RULES, 1962

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1. Short title :-

These rules may be called the Gujarat Education Cess Rules, 1962 .

2. Definitions :-

in these rules, unless the context otherwise requires:-

(b) "Government Treasury" means the Treasury or Sub-Treasury, as the case may be. of the District or Taluka:

(c) "section" means section of the Act:

(d) "year" means a financial year;

(e) words and expressions used in these rules but not defined shall have the meaning assigned, to them in the Act.

3. Collector to collect tax under section 12(1) :-

(1) Where a direction under clause (b) of sub-section 1 of sec. 15 has been issued in respect of any Urban area, the collector shall collect the tax (including penalty) in the manner here under provided.

(3) When the name of the person primarily liable for the payment of a tax on building or land or both in respect of any premises cannot be ascertained, it shall be sufficient to designate him in the assessment book and any notice required to be served under any law, as "the holder" of such premises without further description,

and in case the occupier of the premises refuses to give information for the purpose of determining who is primarily liable, the occupier shall himself be liable until such information is obtained.

(6) Any entry or alteration made under this rule in the assessment shall have the same effect as if it had been made in the case of building constructed, altered, added to or reconstructed on the day on which such construction, alteration, addition or reconstruction was completed or on the day on which the new construction, alteration, addition, reconstruction was first occupied whichever is earlier or in other cases, on the earliest day in the current official year on which the circumstances justifying the entry or alteration existed, and the tax or the enhanced tax as the case may be shall be levied in such year in the proportion in which the remainder of the year after such day bears to the whole year.

4. Proportion of remission or refund under section 23 :-

(2) In the case of remission or refund of any portion of the tax under sub-section (2) of section 23, the portion shall be such as bears to the total amount of the tax the same ratio which the period commencing from the date of the demolition or removal of the building or as the case may be. portion thereof and ending with the last date of the year for which the tax is leviable, bears to the whole year for which the tax is leviable.

5. Time for payment of tax :-

All sums collected by any local authority on account of the tax during month shall be paid into a Government treasury before the expiry of the next following month.

Explanation.-For the purpose of this rule, the expression "month" means a "Calendar month ."

6. Manner of withdrawal from Fund :-

In each year such sum not exceeding the amount provided in the budget estimates of that year for meeting expenditure on education, as the State Government may determine, may be withdrawn from the State Education Cess Fund for the purpose mentioned in section 3:

7. Circumstances under which remission of surcharge may be made :-

Remission of surcharge under section 27 may be made in respect of any land or class of lands in any of the following circumstances.

namely:

- (i) that the land is being used solely for the disposal of the dead;
- (ii) that the land is being used solely for the purposes of public religious worship: or
- (iii) that the land is being used for a public religious or charitable purposes and is held by a public trust registered under the Bombay Public Trusts Act. 1950 without deriving any rent therefrom.