

## **GUJARAT MINERAL RIGHTS TAX RULES, 1986**

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

## **GUJARAT MINERAL RIGHTS TAX RULES, 1986**

In exercise of the powers conferred by sub-section (1) and (2) of section 23 of the Gujarat Mineral Rights Tax Act, 1985 (GUJ. 19 of 1985), the Government of Gujarat hereby makes the following rules, namely :-

### **1. Short title and commencement :-**

- (1) These rules may be called the Gujarat Mineral Rights Tax Rules, 1986 .
- (2) They shall come into force at once.

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

In these rules, unless the context otherwise requires,-

- (1) "the Act" means the Gujarat Mineral Rights Tax Act, 1985 .
- (2) "Director" means the Director of Geology and Mining, Gujarat State:
- (3) "Form" means a form appended to these rules:
- (4) "Section" means a sections of the Act.

### **3. Submission of returns under section 5 :-**

(1) Every holder liable to pay tax under Section 4 shall deliver or cause to be delivered to the Taxation Officer within whose jurisdiction the area specified in the mining lease is situate a monthly return in Form I duly completed and signed in respect of every specified mineral.

(2) Every return under sub-rule (1) shall be delivered or cause to be delivered by registered post or by hand delivery so as to reach the Taxation Officer on or before the eighth day of the month immediately succeeding the month to which the return relates.

**4. Manner of payment of tax under section 6 :-**

The payment of tax may be made to the Taxation Officer every quarter at the end of 31st March, 30th June, 30th September and 31st December of an year, in the district treasury by a challan in Form II.

**5. Submission of receipt evidencing payment of tax under section 6 :-**

The receipt evidencing payment of tax shall be forwarded by the holder to the Taxation Officer on or before the end of the month in which the return is delivered to the Taxation Officer under Rule 3.

**6. Time limit and manner for payment of tax assessed under section 40 :-**

The payment of tax assessed and remaining unpaid under the provisions of the Act and these rules shall be paid by the holder to the Taxation Officer in the manner laid down in Rule 4 on or before the expiry of fifteen days from the date of receipt of the assessment order by such holder.

**7. Notice of demand under section 11 :-**

The notice of demand to be served upon the holder under sub-section (1) of Section 11 shall be in Form III .

**8. Manner of serving notice of demand :-**

(1) A notice of demand under the Act shall be served by any of the following methods namely:-

(a) by delivery or tender of a copy of the notice to the addressee or his agent or any person duly authorised to receive notice on his behalf;

(b) by registered post with acknowledgement due :

Provided that if upon an attempt having been made to serve any such notice by any of the above mentioned methods, the Taxation Officer is satisfied that the addressee is keeping out of the way for the purpose of avoiding service, or that, for any other reason the notice cannot be served by any of the above mentioned methods, the Taxation Officer may direct that the notice shall be served by affixing a copy thereof on some conspicuous part of the addressee's place of business or of the building in which his place of business is located, or at the site of the mine or where the addressee ordinarily resides or on some conspicuous part of any place of residence or place of business last notified by the addressee, and such service shall be as effective as if it had been served on the addressee personally.

(2) Where an officer serving notice (hereinafter in this rule referred to as the "serving officer") delivers or tenders a copy of the notice to the addressee personally or to his agents or any other person duly authorised to receive notice on his behalf the serving officer shall require the addressee or any other person to whom the copy is so delivered or rendered to put his signature on an acknowledgement of service endorsed on the original notice and the addressee or such person shall comply with such requirement. When the notice is served by affixing a copy thereof in accordance with the proviso to sub-rule (1), the serving officer shall return the original to Taxation Officer who issued the notice with a report endorsed thereon or annexed thereto stating that he so affixed the copy, the circumstances under which he did so and the name and address of the person if any by whom, the place of business is or was located, or the place where the addressee ordinarily resides or resided, was identified and in whose presence the copy was affixed. The serving officer shall also require the person identifying the place of business or residence of the addressee to put his signature or thumb impression on his report, and such person shall comply with such requirement.

(3) When the notice is served by post, the service shall be deemed to be effected by properly addressing the notice, and, unless the contrary is provided the service shall be deemed to have been effected at the time at which the notice would be delivered in the ordinary course of post.

(4) The Taxation Officer at whose instance the notice was issued, if he is satisfied from the report of the serving officer or the postal

acknowledgement or by taking such evidence as he deems proper, that the notice has been served in accordance with this rule, record to that effect. If he is not satisfied that the notice has been properly served, he may, after recording an order to that effect, direct the issue of a fresh notice.

## **9. Appeal :-**

(1) An Appeal under sub-section (1) of Section 12 against a notice of demand served under Section 11 shall lie to the Director.

(2) Every appeal against the notice of demand shall be made in the form of a memorandum in duplicate setting forth the name and address of the appellant, the grounds of objections against the notice of demand, the amount admitted by the appellant to be due, and particulars to prove payment of such amount. Every such Memorandum shall be signed and verified by the appellant and shall be accompanied by certified copy of the notice of demand appealed against and a challan evidencing payment of a fee of two hundred fifty rupees into a district treasury.

## **10. Refund of excess payment under section 14 :-**

(1) Any person claiming a refund under sub-section (1) of Section 14 make an application in Form IV to the Taxation Officer to whom such tax and penalty (if any) has been paid.

(2) Every such application shall be accompanied by a period evidencing the payment of tax or penalty.

(3) A refund order under sub-section (1) shall be in Form V.

## **11. Accounts and Registers to be kept under section 15 :-**

Every holder shall keep and maintain accounts and registers in Form VI in respect of each specified mineral removed or consumed by him from the leased area.

### **SCHEDULE 1**

#### **SCHEDULE**

Mineral	Maximum rate of tax per metric tonne removed or consumed by the/from the leased area
1	2
	Rs.
Quartz	4

Silica Sand	4
Calcareous sand	25
China clay	4
Dolomite	10
Fireclay	4
Bauxite	10
Latarite	10
Lignite	25
Limestone	25
Flourspar	25