

GUJARAT RURAL DEVELOPMENT CESS RULES, 1984

CONTENTS

1. Short title and commencement
2. Definitions
3. Information regarding specified lands to be furnished to Director
4. Payment of cess
5. Return to be furnished
6. Assessment of Cess
7. Assessment in absence of returns etc
8. Appeal
9. Procedure on appeal
10. Notice of demand
11. Certificate to be issued by the Director
12. Refund of cess
13. Manner of withdrawal from Gujarat State Rural Development Fund
14. Keeping of books of accounts

GUJARAT RURAL DEVELOPMENT CESS RULES, 1984

In exercise of the powers conferred by section 16 of the Gujarat Rural Development Cess Act, 1984 the Government of Gujarat hereby makes the following rules, namely:

1. Short title and commencement :-

- (2) They shall come into force on the 22nd May 1984.

2. Definitions :-

In these rules, unless the context otherwise requires,

- (a) "Director" means the Director of Geology and Mining and includes any officer authorised by the Director in this behalf;
- (b) "Form" means a form appended to these rules.

3. Information regarding specified lands to be furnished to Director :-

- (2) Where on receipt of the information in Form I under sub-rule (1), the Director is of the opinion that the information so furnished is incomplete he may direct the person who has furnished the information in Form-I to furnish such additional information as the

Director may consider necessary.

4. Payment of cess :-

(2) The advance quarterly payment of cess under sub-rule (1) shall be paid into a Government treasury within 45 days after the expiry of the quarter.

5. Return to be furnished :-

(1) As soon as a person makes payment of advance cess under rule 4 he shall furnish a return in Form II to the Director within 50 days after the expiry of each quarter in a financial year and such return shall be accompanied by,

(a) the original challan showing payment into Government treasury, and

(2) Where a person after furnishing a return under sub-rule (1) discovers any omission or mis-statement in the return so furnished he may furnish a revised return at any time before assessment of cess is made under rule 6.

6. Assessment of Cess :-

(a) to produce or cause to be produced such accounts or documents or

(b) to furnish in writing information in such form and in relation to such matters, as specified in the order.

(3) Where in pursuance of the order referred to in sub-rule (2), accounts or documents are produced before the Director or information in writing is furnished to him, the Director shall after considering such accounts or documents or information complete the annual assessment on the basis of each returns, accounts, documents and information and determine the amount of cess payable by the person.

7. Assessment in absence of returns etc :-

Where the person liable to pay cess under Section 4

(a) fails to furnish return under rule 5 or

(b) fails to comply with the order referred to in sub-rule (2) of rule 6; the Director shall after taking into account all relevant materials available with him make the annual assessment of the cess to the best of his judgment and determine amount of cess payable by

such person.

8. Appeal :-

(1) any person who is aggrieved by any order of the Director under the Act may file an appeal to the State Government within thirty days from the date on which the order of the Director is communicated to such person and where an appeal is against the order of assessment made by the Director under rule 6 or 7, such appeal shall be preferred in Form IV :

Provided that the State Government may admit an appeal after the expiry of the period specified in this sub-rule, if the appellant satisfies the Government that he had sufficient cause for not preferring appeal within such period.

(2) An appeal under sub-rule (1) shall be accompanied by a certified copy of the order of Director and two copies of the grounds of appeal, and a fee of one hundred rupees.

9. Procedure on appeal :-

Where an appeal is preferred under rule 8 the State Government shall give an intimation thereof to the Director and may, after giving an opportunity to the parties concerned to be heard and after making such inquiry as it deems fit either confirm, modify or set aside the order of the Director.

10. Notice of demand :-

Where any cess or penalty is due from any person liable to pay cess under Section 4 , the Director shall serve or cause to be served a notice of demand in Form III specifying therein a date not earlier than thirty days from the date of the service of notice before which, the payment shall be made into the Government treasury and the date before which the challan in proof of such payment shall be produced before the Director.

11. Certificate to be issued by the Director :-

Where any sum is due to the State Government in respect of cess or penalty even after service of notice of demand, the Director shall forward to the Collector of a District a certificate under his signature specifying the amount of arrears due from the person liable therefor and on receipt of such certificate the Collector shall proceed to recover from such person the sum specified therein as arrears of land revenue.

12. Refund of cess :-

(2) Where on receipt of an application made under sub-rule (1) the Director, after making such inquiry: if any, as he deems fit, is satisfied that refund is admissible he shall determine the amount of refund due and make an order accordingly.

13. Manner of withdrawal from Gujarat State Rural Development Fund :-

In each year, such sum not exceeding the amount provided in budget estimates of that year for meeting the expenditure on the measures that may be implemented by the State Government relating to the scheme of rural development as the State Government may determine, may be withdrawn from the Gujarat State Rural Development Fund (hereinafter referred to as "the said Fund") for the purpose mentioned in Section 3 provided that :

(i) if the balance available in the said fund is less than the sum so determined, the sum to be withdrawn shall be restricted to the balance available;

(ii) if the actual expenditure incurred during a year for measures implemented by the State Government for rural development is less than the sum withdrawn from the said fund, the difference shall be made good by transfer of an equal amount from the consolidated fund of the State to the said fund during the year next following.

14. Keeping of books of accounts :-

The books of accounts kept by the person who holds specified land under Section 10 shall contain the following particulars viz :

(a) Mineral oil obtained by the person from the specified land;

(b) Details of utilisation of the mineral oil viz., quantity utilised by the person, quantity sold, flared etc.

(c) Details of sales showing the name of the party to which sold, price at which sold, quantity sold etc.

(d) Details of sales tax, royalty, oil development cess and excise duty paid.