

Madhya Pradesh Karadhan Adhiniyam, 1982

15 of 1982

CONTENTS

PART 1 :- PRELIMINARY

1. Short Title, Extent And Commencement

PART 2 :- SCHOOL BUILDING CESS

2. Definitions
3. Levy Of School Building Cess
4. Constitution Of [X X] School Buildings Construction Fund
5. Maintenance And Operation Of Fund

PART 3 :- FOREST DEVELOPMENT CESS

6. Definitions
7. Levy Of Forest Development Cess On Sale Or Supply Of Forest Produce

PART 4 :- MINERAL AREAS DEVELOPMENT CESS

8. Definitions
9. Levy Of Mineral Areas Development Cess On Land Under Mining Lease

PART 5 :- MISCELLANEOUS

10. Power To Remove Difficulty
11. Power To Make Rules

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An Act to provide for levy of school building cess, forest development cess and mineral areas development cess and matters incidental thereto. Be it enacted by the Madhya Pradesh Legislature in the Thirty-third Year of the Republic of India as follows :-- 1. Received the assent of the Governor on 3-5-1982; assent first published in the Madhya Pradesh Gazette (Extraordinary), dated 6-5-1982.

PART 1

1. Short Title, Extent And Commencement :-

(1) This Act may be called the Madhya Pradesh Karadhan Adhiniyam, 1982.

(2) It extends to the whole of the State of Madhya Pradesh.

(3) It shall come into force on such date as the State Government may, by notification, appoint and different dates may be appointed for different provisions of this Act.

PART 2

SCHOOL BUILDING CESS

2. Definitions :-

In this part, unless the context otherwise requires,--

(a) "Code" means the Madhya Pradesh Land Revenue Code, 1959 (No. 20 of 1959);

(b) "school building cess" means the school building cess levied under section;

(c) "holder of land" means a tenure holder, occupancy tenant or a Government lessee;

(d) "holding" means all land held by a holder in the State in any one or more than one of the capacities specified in clause (c);

(e) "member of a Scheduled Caste" means a member of any caste, race or tribe or part of a group within a caste, race or tribe specified as Scheduled Caste with respect to the State of Madhya Pradesh under Article 341 of the Constitution of India;

(f) "member of the Scheduled Tribes" means a member of any tribe, tribal community or part of or group within a tribe or tribal community specified as such with respect to the State of Madhya Pradesh under Article 342 of the Constitution of India;

(g) words and expressions used in this part and not defined herein but defined in the Code shall have the meaning assigned to them in the Code.

3. Levy Of School Building Cess :-

(1) There shall be levied and collected for every revenue year school building cess on every holding of six hectares and above held by a holder at the rate of three rupees and seventy-five paise per hectare :

Provided that the provision of this sub-section shall, in respect of a

holding held by a member of Scheduled Castes or Scheduled Tribes shall, have effect as if for the words "six hectares", the words "ten hectares" were substituted.

(2) The school building cess levied and collected under sub-section (1) shall be in addition to land revenue or rent or any other cess or tax payable by the holder of the land in respect of the holding under the Code or any other enactment for the time being in force and shall be payable by the holder of the land in the same manner as and alongwith, land revenue.

(3) The provisions of the Code relating to assessment, collection and recovery of land revenue shall, so far as may be, apply to the assessment, collection and recovery of school building cess under this part as if the cess were land revenue assessed on the holding under the Code.

4. Constitution Of [X X] School Buildings Construction Fund :-

1[x x]

(1) The proceeds of the school building cess under Section 3 shall first be credited to the Consolidated Fund of the State and the State Government may, at the commencement of each financial year, after due appropriation has been made by law, withdraw from the Consolidated Fund of the State an amount equivalent to the proceeds of the school building cess realised by the State Government in the preceding financial year and shall place it to the credit of a separate fund to be called the 1 [x x] School Buildings Construction Fund and such credit to the said fund shall be an expenditure charged on the Consolidated Fund of the State of Madhya Pradesh.

(2) The State Government shall every year make its contribution to the fund equal to fifty percent of the amount credited to the fund under sub-section (1).

(3) The amount in the credit of the fund shall be utilised for construction and furnishing of 1 [x x] school building in non-urban areas as defined in clause (2-z) of Section 2 of the Code and for that purpose only so much amount in the credit of the fund shall be allotted to a district as is recovered by way of school building cess from that district together with fifty percent of the contribution of the State Government for that district.

1. Omitted by M.P. Act No. 10 of 1986 (w.e.f. 28-3-1986).

5. Maintenance And Operation Of Fund :-

The maintenance and operation of the 1[x x] School Buildings Construction Fund, including the investment or re-investment of sums in its credit, shall be in accordance with the rules made under this Part.

1. Omitted by M.P. Act No. 10 of 1986 (w.e.f. 28-3-1986).

PART 3

FOREST DEVELOPMENT CESS

6. Definitions :-

In this part,--

(a) "forest development cess" means cess levied on sale or supply of forest produce by the Forest Department under Section 7;

1[(b) "Forest Department" includes--

(i) the Forest Development Corporation constituted under the Companies Act, 1956 (No. 1 of 1956);

(ii) the Madhya Pradesh State Co-operative Marketing Federation registered or deemed to be registered under the Madhya Pradesh Co-operative Societies Act, 1960 (No. 17 of 1961);

(iii) the Madhya Pradesh State Minor Forest Produce Trading and Development Co-operative Federation registered under the Madhya Pradesh Co-operative Societies Act, 1960 (No. 17 of 1961);

(iv) any other Corporation or Co-operative Society as the State Government may, by order, specify in this behalf.]

(c) the expression "forest produce" shall have the meaning assigned to that expression in clause (4) of Section 2 of the Indian Forest Act, 1927 (No. 16 of 1927).

5. Substituted by M.P. Act No. 22 of 1984 (w.e.f. 15-7-1984).

7. Levy Of Forest Development Cess On Sale Or Supply Of Forest Produce :-

(1) The shall be levied and collected a forest development cess on every sale or supply of forest produce by the Forest Department at the rate of 1[three per cent] of the price at which such forest produce is sold or supplied.

(2) The forest development cess levied under sub-section (1) shall be in addition to any tax leviable on forest produce under any other law for the time being in force.

(3) The forest development cess payable under sub-section (1) in respect of forest produce sold or supplied by the Forest Department shall be payable by the person to whom the forest produce is sold

or supplied and shall be collected by and recovered by the officer or official of the Forest Department concerned with such sale or supply at the time of such sale or supply.

(4) The proceeds of the forest development cess levied under subsection (1) shall first be credited to the Consolidated Fund of the State and the State Government may, at the commencement of each financial year after due appropriation has been made by law, withdraw from the Consolidated Fund of the State an amount equivalent to the proceeds of the forest development cess realised by the State Government in the preceding financial year and shall place it to the credit of a separate fund to be called the Forest Development Fund and such credit to the said fund shall be expenditure charged on the Consolidated Fund of the State of Madhya Pradesh.

(5) The amount in the credit of the fund shall, at the discretion of the State Government, be utilised for--

- (a) social forestry purposes;
- (b) afforestation, re-forestation and rehabilitation of forest; and
- (c) any other purposes connected with the development of forests as the State Government may, by notification, specify.

(6) The maintenance and operation of the Forest Development Fund shall be in accordance with the rules made in this behalf.

1. Substituted by M.P. Act No. 35 of 2000 (w.e.f. 30-11-2000).

PART 4

MINERAL AREAS DEVELOPMENT CESS

8. Definitions :-

In this part, unless the context otherwise requires,--

(a) "dead rent" means the dead rent payable under the Mines and Minerals (Regulation and Development) Act, 1957 (No. 67 of 1957);

(b) "land" means land held under a mining lease for undertaking mining operations;

1[(bb) "Major mineral" means a mineral other than a minor mineral, and shall include all types of lime stone irrespective of its uses;]

(c) "mineral areas development cess" means cess levied under Section 9 on land held under a mining lease for undertaking of mining operations;

(d) "royalty" means the royalty payable under the Mines and Minerals (Regulation and Development) Act, 1957 (No. 67 of 1957)

and includes any payments made or likely to be made to the Central Government or the State Government as the case may be for the right of raising minerals from the land under the said Act;
(e) words and expressions used but not defined in this part and defined in the Mines and Minerals (Regulation and Development) Act, 1957 (No. 67 of 1957) shall have the meaning respectively assigned to them in that Act.

1. Inserted by MP. Act No. 15 of 1983 (w.e.f. 10-3-1983).

9. Levy Of Mineral Areas Development Cess On Land Under Mining Lease :-

1 [(1) There shall be levied and collected--

(a) on the land held under mining lease for undertaking mining operations for a major mineral other than coal, a mineral areas development cess at the rate of one hundred per centum of the rental value thereof; and

(b) on the land held under the mining lease for the undertaking mining operations for coal, a mineral areas development cess at the rate of one hundred twenty-five per centum of the rental value thereof.]

(2) For the purpose of sub-section (1) rental value shall be equal to the royalty or dead rent as the case may, whichever is higher.

(3) The mineral areas development cess shall be payable by the person to whom the mining lease is granted.

(4) The mineral areas development cess shall, subject to and in accordance with the rules made in this behalf, be collected by such agencies and in such manner as may be prescribed and shall be applied towards development of mineral bearing areas :

2[Provided that if the mineral areas development cess is not paid within the prescribed date, there shall be charged interest at the rate of 15 per cent, per annum on the amount of cess or part thereof which has not been paid or deposited before the said date from the date the cess or the part thereof has become due for payment and the same shall be recoverable as an arrear of land revenue along with costs of recovery.]

1. Substituted by MP. Act No. 13 of 1985 (w.e.f. 1-8-1985).

1. Inserted by MP. Act No. 13 of 1985 (w.e.f. 1-8-1985).

PART 5

MISCELLANEOUS

10. Power To Remove Difficulty :-

If any difficulty arises in giving effect to the provisions of this Act the State Government may, by order not inconsistent with the provisions of this Act, remove the difficulty :

Provided that no such order shall be made after the expiry of a period of one year from the date of commencement of this Act.

Explanation.-- In this section the expression "commencement of this Act" means with relation to any provision of this Act, the relevant date of commencement, appointed under sub-section (3) of Section 1, in relation to that provision.

11. Power To Make Rules :-

(1) The State Government may, after previous publication, make rules to carry out the purposes of this Act.

(2) All rules made under this Act shall be laid on the table of the State Legislative Assembly.