

## **Madhya Pradesh Koyala Upkar (Manyatakaran) Adhiniyam, 1964**

**18 of 1964**

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## **Madhya Pradesh Koyala Upkar (Manyatakaran) Adhiniyam, 1964**

**18 of 1964**

An Act to validate the imposition and collection of cess on Coal by certain local authorities. Be it enacted by the Madhya Pradesh Legislature in the Fifteenth Year of the Republic of India as follows : 1. Received the assent of the Governor on 22-9-1964, assent first published in the "Madhya Pradesh Gazette" (Extraordinary), dated 25-9-1964.

### **1. Short Title :-**

This Act may be called the Madhya Pradesh Koyala Upkar (Manyatakaran) Adhiniyam, 1964.

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

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

- (a) "Board" means the Independent Mining Local Board, Chhindwara, constituted under the Central Provinces Local Self Government Act, 1920 (IV of 1920), and its successor body, the Janapad Sabha, Chhindwara constituted under the Central Provinces and Berar Local Government Act, 1948 (XXXVIII of 1948);
- (b) "Cess" means a cess imposed by the Independent Mining Local

Board, Chhindwara, or its successor body, on coal, dust or coke from time to time, as the case may be, produced or manufactured at the mines, sold for export outside the State, or sold otherwise than for export by rail within the territorial jurisdiction of the said Board.

( c ) "Enactment" means the Central Provinces Local Self Government Act, 1920 (IV of 1920), or the Central Provinces and Berar Local Government Act, 1948 (No. XXXVIII of 1948), as the case may be, and rules made thereunder.

### **3. Validation Of Imposition, Assessment And Collection Of Cess :-**

(1) Notwithstanding anything contained in any judgment, decree or order of any Court, cesses imposed, assessed or collected or purported to have been imposed, assessed or collected by the Board in pursuance of the notifications/notices specified in the Schedule shall, for all purposes, be deemed to be and to have always been validly imposed, assessed or collected as if the enactment under which they were so issued stood amended at all material time so as to empower the Board to issue the said notifications/notices and accordingly--

(a) all acts, proceedings or things done or taken by the Board or by any officer of the Board in connection with the imposition, assessment or collection of such cess shall, for all purposes, be deemed to be and to have always been done or taken in accordance with law;

(b) any cess imposed or assessed in pursuance of the said notifications/ notices before the 20th day of May, 1964 but not collected before such date as may be recovered (after assessment of the cess where necessary) in the manner provided therefor;

(c) no suit or other proceedings shall be maintained or continued in any Court against the Board or any person or authority whatsoever for the refund of any cess so paid;

(d) no Court shall enforce any decree or order directing the refund of any cess so paid.

(2) For the removal of doubts, it is hereby declared that nothing in sub-section (1) shall be construed as preventing any person--

(a) from questioning in accordance with the provisions of the enactment, the assessment of such cess for any period;

(b) for claiming refund of the cess paid by him in excess of the amount due from him under the enactment.

#### **4. Board Not Debarred From Varying Rate :-**

Nothing in this Act shall be construed so as to debar the Board from varying the rate of cess in accordance with the provisions of the relevant law-for the time being in force.

#### **5. Repeal :-**

The Madhya Pradesh Koyala Upkar (Manyatakaran) Adhyadesh, 1964 (5 of 1964) is hereby repealed.

#### **SCHEDULE 1**

##### **SCHEDULE I**

(See Section 3)

1. Notification dated the 22nd December, 1943, issued under clause (b) of Rule 6 of the Rules made under clause (xvi) of sub-section (1) of Section 79 of the Central Provinces and Berar Local Self Government Act, 1920 (IV of 1920), and published in Part III of the "Central Provinces and Berar Gazette" dated the 10th March, 1944, at page 86, under the signature of Shri S.N. Lokras, Hon. Secretary I, M.L.B.
2. Notification dated the 29th July, 1945 issued under clause (b) of Rule 6 of the Rules made under clause (xvi) of sub-section (1) of Section 79 of the Central Provinces and Berar Local Self Government Act, 1920 (IV of 1920), and published in Part III of the "Central Provinces and Berar Gazette" dated the 11th October, 1946, at page 350 under the signature of Shri S.N. Lokras, Hon. Secretary I, M.L.B.
3. Notification No. 204-A, dated the 19th July, 1947, published in Part III of the "Central Provinces and Berar Gazette", dated the 25th July, 1947, at page 406, under the signature of Shri S.N. Lokras, Hon. Secretary I, M.L.B.