

MAHARASHTRA EDUCATION (CESS) (REMISSION OF SPECIAL ASSESSMENT) RULES, 1964

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MAHARASHTRA EDUCATION (CESS) (REMISSION OF SPECIAL ASSESSMENT) RULES, 1964

In exercise of the powers conferred by clauses (e) and (f) of subsection (2) of Section 26 of the Maharashtra Education (Cess) Act, 1962 (Mah. XXVII of 1962), and of all other powers enabling it in that behalf, the Government hereby makes the following rules, namely

1. Short title :-

These rules may be called the Maharashtra Education (Cess) (Remission of Special Assessment) Rules, 1964

2. Definitions :-

In these rules, unless the context requires otherwise,

- (a) "Act" means the Maharashtra Education (Cess) Act, 1962;
- (b) "Application" means an application to the Assessing Officer under sub-section (1) of Section 21;
- (c) "section" means section of the Act

3. Manner of making Application :-

(1) Every application shall

- (a) state the particulars of agricultural land on which the commercial crop is raised;
- (b) specify the name of the commercial crop claimed to have been affected;

- (c) state the cause of failure of the crop, that is to say, flood, drought, locusts or the like;
- (d) state the rate of special assessment levied on the agricultural land on which the commercial crop is raised;
- (e) state the amount of remission of special assessment claimed;
- (f) specify the name and address of the applicant.

(2) Every application for remission of special assessment shall be made at least thirty days prior to the normal time of harvesting of the crop

(3) The application shall bear the signature or thumb impression of the applicant or of his duly authorized agent, and either be presented to the Assessing Officer in person or be sent to him by registered post

4. Manner of conducting Inquiry :-

On receipt of the application under Rule 3, the Assessing Officer shall cause inquiries to be made to find out the correctness of the particulars mentioned in the application. He shall, after being satisfied, proceed to determine the out-turn of the crop in the following manner, name

(a) the out-turn of each commercial crop shall be determined in terms of the proportion the actual yield per acre bears to the normal yield per acre, the normal yield per acre of a crop being reckoned at seventy-five percent;

(b) the out-turn of each commercial crop reported to have been affected shall be determined separately for such crop, and not on the resultant out-turn of all such crops grown by any person; and

(c) the out-turn of each commercial crop raised by the applicant on land situate in different villages shall be determined separately for each such village.

Explanation For the purpose of this rule , -

(a) "actual yield" means the yield estimated on the basis of actual field inspection and crop cutting experiments ;

(b) "normal yield" means the yield calculated on the basis of the yield normally available in the village as ascertained from the village records, local inquiries or the like

5. Remission of Special Assessment :-

(1) The rate of remission of special assessment referred to in sub-section (1) of section 21 shall be

(a) where the out-turn of the crop does not exceed 25 per cent, 100 per cent;

(b) where the out-turn of the crop exceed 25 per cent, in a rupee, but does not exceed 37 per cent, in a rupee 50 per cent; and

(c) where the out-turn of the crop exceeds 37 per cent nil.

(2) The remission of special assessment shall be determined separately for each commercial crop raised by every person who claims remission of the special assessment

6. Manner of making Appeal to Collector under Section 21 (2) :-

(1) Every appeal to the Collector under sub-section (2) of Section 21 shall be in the form of a petition addressed to the Collector and be drawn up in concise, 2[and intelligible] language. It shall bear the signature or thumb impression of the appellant or his duly authorized agent.

(2) Every such appeal shall specify the name and address of the appellant and shall clearly set out in brief xxx the grounds on which the appeal is made.

(3) Every such appeal shall either be presented to the Collector in person or be forwarded to him by registered post.

(4) Every such appeal shall be accompanied by the original or a certified copy of the order of the Assessing Officer against which the appeal is made.