

CHHATTISGARH (ADHOSANRACHNA VIKASH AND PARYAWARAN) UPKAR ADHINIYAM, 2005

(funi SC-S ?hRNTJ17/2002. " 102 4 27 2005—x.üB6, 1927 26 2005 fi*fä7 18-5-2005 sq-*q. 203 27 2005 0--qi\$ 7 2005) () 2005 q;-n-ä : rrüuzii 2005 t. 1. 2. (1) (2) (3) (1) (2) (71) (z:) (v) "3Vü"ü 3 1957 67 1957) 'fifa" t, " a-Tfi-üa t, 3 fizfi; fiqi; t, On, 1959 (Fl. 20 1959) 1957 67 1957) t. 204 (1) 3. (1) (2) (1) 4. S. 6. (2) (1) (2) (3) (1) (2) 27 2005 3-Tf€1fi•q-q Q, q•rvfi. fif@ iq•r. fizti; (q) fir. gm Afi- OTT. (3) 204 (2) 31. (1) 1. 3. 7. 8. 9. (1) (2) (1) (2) (1) (2) (2) (1) 27 2QDS *11, f*-zn --F7FF -€3* •*-rfi. (3) qe.Tft9fi, •Fit • i U-TfitÄi frai?fi 27 2005 5#171. 26 2005 204 (3) (3) 2. 3. 1. —a-tTd 348 (3) 2005 (7 2005) 2. CHHATTISGARH ACT (No. 7 of 2005) CHHATTISGARN (ADHOSANRACHNA VIKAS EVAM' PARYAVARAN) UPKAR ADMINIYAM, 2005 An Act to provide for levy of cess on for raising funds to implement infrastructure development projects and environment invrovement projects. Whereas it is expedient to provide for additional resources for augmenting the development activities and improvement of environment in tye State. Be it enacted by the Chhattisgarh Legislature in the fifty sixth year of the Republic of India as follows :— (1) (2) (3) This Act may be called Chhattisgalh Adhosanrachna Vikas Evam Paryavarann) Upkar Adhiniyam, 2005. It extends to the whole of State of Chhattisgarh. It shali come into force on of ' +s publication in the Official Gazette. Short title, extend and Commencement 27 2005 In this Act, unless the context otherwise requires,— Definitions. Infrastructure de- velopment cess. Environment cos. Infrastructure Devel- opment Fund. 2. 3. 4. 5. (1) (2) (1) (2) (1) (2) (2) (a) (b) (c) (d) (e) "cess" means the infrastructure development cess levied under section 3 or the environment cess levied under section 4 of this Act; "infrastructure development fund" means the fund established under section 3 of this Act; "environment fund" means the fund established under section 4 of Act; "mining lease" means a lease granted under the Mines and Minerals (Development and Regulation) Act, 1957 (No. 67 of 1957); "prescribed" means prescribed by rules made under this Act; "proceeds of infrastructure development cess" means the proceeds of cess levied under section 3 of this Act; "proceeds of environment cess" means the proceeds ofcess levied under section 4 of this Act; The words and expressions used in this Act, but not defined therein, shall have the meaning respectively as assigned to them in the Chhattisgarh Land Revenue Code, 1959 (No. 20 of 1959) and the Mines and Minerals (Development and Regulation) Act, 1957 (No. 67 of 1957). On and from the date of commencement of this Act, there shall be levied and collected an infrastructure development cess on all lands on which land revenue or rent, by whatever name called, is levied. Provided that infrastücture development cess shall not be levied on land which for the time being is exempt from payment of land revenue or rent, as the case may be. The infrastructure development cess shall be levied at thc rate specified in Schedule-I. On and from the commencement of this Act, there shall be levied and collected an environment cess on all lands on which land revenue or rent, by whatever name called, is levied. Provided that environment cess shall not be levied on land which for the time t?eing is exempt from payment of land revenue or rent, as the case may be. The. environment cess shall be levied at the rate specified in Schedule-II. There shall be established a fund to be called Infrastructure Development Fund. The infrastructure development fund shall consist of,— (a) (b) (c) the proceeds of infrastructure development cess, any sum granted by the State Government, and any other sum received from any source whatsoever. 27 2005 204 (5) The infrastructure development fund shall be utilized by the State Government for implementation of such infrastructure development projects in the State of 6. 7. 8. 9. S. No. (1) 1. 2. 3. (3) (2) (3) (1) (2) (1) (2) (1) (2) Chhattisgarh as may be prescribed. There shall be established a fund to be called Environment Fund. The environment fund shall consist of,— Environment Fund. (a) (b) (c) the proceeds of environment cess; any sum granted by the State Government; and any other sum received from any source whatsoever. The environment fund shall be utilized by the State Government for implemen- tation of such environment projects in the State of Chhattisgarh as may be prescribed. Cess levied under section 3 and 4 of the Act shall be assessed in such manner as may be prescribed. The cess levied under this Act shall be collected as an arrear of land revenue and provisions of the Chhattisgarh Land Revenue Code, 1959 (No. 20 of 1959) shall apply mutatis mutandis for such collection and recovery. The State Government may, by a notification to be published in the Official Gazette, amend any Schedule to this Act for revising the rate of any cess. Provided that the rate of any cess shall not be revised more than once in any consecutive period of three years. Provided further that the rate

of any cess shall not be increased by more than fifty percent of the existing rate by any notification to be issued under this sub section. Every notification issued under sub section (1) shall be laid immediately before the Legislative Assembly of the State if it is in session, and if it is not in session, in the session immediately following the date of such notification. The State Government may make rules for carrying out the purposes of this Act. Every rule made under this Act shall be laid immediately before the Legislative Assembly of the State if it is in session, and if it is not in session, in the session immediately following the date on which such rule is notified. SCHEDULE-I (See section 3) Assessment and collection of cess. Amendment Schedules. of Power to make rules. Classification of Land (2) On land covered under coal and iron ore mining leases. On land covered under mining leases other than (1) above. On land other than land covered under (1) and (2) above. Rate of development cess (3) Rupees 5 on each tonne of annual dispatch of mineral. 5 percent of the amount of royalty payable annually. 5 percent of the amount of land revenue or tent, as the case may be, payable annually. 204 (6) K' •Io. 1. 27 2003 SCHEDULE-11 (See section 4) etagsitcat;on of Land (2) 3. On land covereci under coal and iron ore mining leases. On land covered under mimng leases other than (1) above. On land other than land covered under and (2) above. Rate of ervironmer..• Rupees 5 cn each tonne of annua. dispatch of 5 percent ot the amount of loyalty payable annually . 5 percent of the amot:nt of land revenue or rent, as the case may be, payable

