

C.G. (ADHOSANRACHNA VIKASH AND PARYAWARAN) UPKAR ADHINIYAM, 2005,
NO. F4-50 -7-REV. -2005-4056

20 f-ä--a-[2005 f 2005 / 4056 2005 t. (0 tE31. (tiq') 64 3. 2005) 2005 4 ZOOS) a-ü 'w' 737TTå 642 (i) 6. 7. 8. 20 2005 qfi e-ITZüN qr*T, aFq qi-a 20 ZOOS 'Z.' ii Ra-ofi (2) Rq•vfi - aq•gfQ a+.ÄT 9. (2) (3) (4) (5) (6) (7) AlfQqt, alq#l ai-q (2) (4) (s) (6) (7) eq—efi 81, 10. 11, 12. 13. 14. 20 ZOU) - glfÅå q-4 30 ii7W, 1 (-füt (2) 4 2 3 uqi'lfil) (2) 20 2005 Raipur,» the 20th December 2005 . NOTIFICATION No. 4-50/Sevsn/Revenue/2005/4056.— In exercise of the powers conferred by sub-section (1) of section 9 of the Chhattisgarh (Adhosanrachna Vikas avam Paryavaran) Upkar Adhinyarh, 2005 (No 4 of 2005) the State Government hereby makes the following rules, namely : 2 3. 4 5 6 RULES Short title and commencement: (1) These rules may be called the Chhattisgarh (Adhosenrachna Was avam Paryavarar!) Upkar Niyam ,2005 (2) They shall come into force with effect from the date of .publication in the official gazette. (3) It exãends to the who;e of Chhattisgarh. Defininttions (1) In these rules unless the conte,xt othnise requires:- (a)"Act" means Chhattisgarh (Adhosanrachna Vikas avam Patyavaran)Üpkar Adhinyam 2005 (NO 40f 2005) (b) "Rules means rules made under the Act. (c) "Competant Authority " means the Collector as defined under section 16 of Chhattisgarh Land Revenue Code 1959 of (N020 of 1959) but shah not include Additional collector. (d) 'Schedule" means the schedule appended to these rules . (e) "Appellate. authority " means the authority as noified by the Stale Government in the officia! gæette from tme to ime. (f) The words and expressions used in these rules but not defined there in Shaq have the meaning •respectjveiy as assigned. to them in the Chhattisgah (Adhosanrachna Vikas avam Paryavaran)upkar Adhinyam,2005 (NO 4 of 2005) Competent Auihority to exercise power:-The competent authority shall exercise powers under different provisions of these ruies within their respective Jurisdictions. Tax where there is nc production Gf MineFa! :-Where in case of any minetd bearing land , there is no production -of mineral for two consecutive years or morel such land shaft be liable for levy of tax at the rate fixed in scheduie I and li. Manner of payment of Tax:-The payment of under sectionr3 and. 4 shdf be madé -in four equal instalments on the last day of each quarter of financial year through the treasury challen .A copy of the treasury chaiian shall be submitted by the holder of any mineral beating land to the competent aüthority. (1) The competent authority.shäii impose penaity Penalty on défaut payment:- not exceeding three tmes of the tax in the event of default Of payment of tax under rule 5 by the holder Of any. mineral bearing land,, after giving him a reasonable opportunity of hearing . 642 (16) 7 8 20 2005 by sewing a fifteen days notice in Fom on him categaicatyspecifying the amount of the proposed penalty. (2) If, the explanãon of the holder of the minöra! beaing land, the competent authority is not satisfied that the default due to rëßon:tÆe cause. he shall pass en levying pendty in accordance mh the provisions of the sub-section (2) of section 7 and set'SC it "'Ch hdder together vith e notice of demand in Form-B.. Assetment end Demand of if the aethofiyy is satisfied , without requiring the presence of the hoidff of minera; *and or the producton by him of any evidervce lthat the return of tie financid ueæ are correct and complete she Sha!! assess due from the holda of mined beaiiog lend or: the basis o!' such the competent authority safisiaæd with the returns furnished in respect of t?fiencia! year, he shf*; a notice in Form-C tothe holder ofthe minera; aeaiing•iand, and fix the date for producion of such accounts ,documents and meteria!g. effete taking the-objectors rased by the sa;d ho'd95, the annud value oi minerel hearing tha tate of tax fixed 4 the quantity and the sak price of Silth {he retu;wre furttish#d it} the -mannq•• provided and any other requfred tie pt.ypose ascertainino the annue* value of mine-ai beefing land, assess the tax and demand the tax due if any,iil Form —D by the end of the Monti of the y•ea. Submission of retorn end revised return.'- (1) Every ho!det of minetal bearing land or quarry holder carrying mining Qerütons Sha!! famish an a:mue! return for each financial year in Form -E to the competent authority, so as to reach him by the 2\$ day of April .Whsre a person has mors than one mineral beaing lend holding within the t«ritoria! jurisdiction of the competent returns shall be furnished for each such holding. Provided that the return filed in Form -E is not accü•rvanied by the documents provided therein and showing full payment of tax for the relevant tt shah be deemed that no retuni is fited under this ru;e. (2) In case of eny inaccuracy in the return furnished to the competent authOrity, comes to tie notice of the holder of a minera! beaing land,he submit a revised return so as to reach the cornpeteat authoriW mhin a period of one cdendac monti from •thi last date fixed for furnishing of return under •ub.ru!e Ndong with a challan receipt by way of proof of payment

of any differential tax to be paid as a result of a revision in the return. (3) On the receipt of the holder of the mineral bearing land the quarry holder to file return under sub-rule (1) by the due date as the case may be, the return is to be furnished, the competent authority giving a reasonable opportunity being heard assess the due to me of Rs 10. 11. 20 2005 judgement on the basis of available materials and pass an order in form-F and issue a notice of demand in Form-G in pursuance of that order. Appeal:- (1) An appeal may be preferred to the Appellate Authority S. against the order passed by the Competent Authority under rule 6 7 or sub-rule (3) of rule 8 in form -H and I and may be presented either in person by the agent or may be sent by registered post (2) The Appellate Authority shall not entertain any appeal unless half of the tax assessed and demanded is paid. (3) If the Appellate Authority, after seeing the appeal memo and the accompanied documents, is of the opinion that the order or any of the same is not in order, the may direct the appellant to rectify the deficiencies within the specified time and admit the appeal petition accordingly. (4) After admission of the appeal, the appellate authority, may call for production any records or documents from the appellant. The competent authority may give a hearing to the appellant and pass such order as it may deem just and (5) The shall dispose the appeal by the order indicating clearly the amount of tax and if any which is found payable be refundable to the appellant under the Act (6) A copy of the order passed by the appellate authority shall be sent to the appellant free cost (7) The amount to be refunded under sub rule 6 of when the of the mineral bearing land has paid in excess shall wherever possible be adjusted against future taxes due, and if no such adjustment is possible, amount shall be refunded by the Government on the recommendation of the Competent Authority by issuing a sanction order and shall make it over to the assessee as the case may be, to the holder of the mineral bearing land through the Government treasury. A copy of the sanction order shall be forwarded simultaneously to Officer concerned. Recovery of Tax :-The competent Authority may issue a Revenue Recovery certificate under his direction requiring the amount of tax due if any to be paid under the provisions of the act and the rules, but not paid, who shall recover the same from the holder of the mineral bearing land as an out of land revenue. Penalty on breach of order :-(1) On receiving a request from the competent authority to the effect that his order under the provisions of the act has been disobeyed by the holder of the mineral bearing land, impose fine up to five thousand rupees or for a period of sixty days of the period of the order.