

GUJARAT MINERAL RIGHTS TAX ACT, 1985

By the Gujarat government BY AUGUST 3, 1985/SRAVANA 12, Separate paging is given to this Part in order that it may be filed as a separate compilation. PART Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor. The following Act of the Gujarat Legislature having been assented to by the Governor on the 2nd August, 1985 is hereby published for general information. J. P. VASAVADA, Secretary to the Government of Gujarat, Legal Department. NO. 19 OF 1985. GUJARAT after having received the assent of the Governor in the {First published, the 3rd August, 1985). "Gujarat Government Gazette" Extra No. 32 a2_1 REGISTERED NO. to provide for and enact. It is hereby enacted in as follows : 1. (1) This Act (2) It extends to the whole of the Republic of India Rights Tax Act

1085. Short title, extent, commencement: 32 _ 2 GUJARAT GOVERNMENT GAZETTE, E.x., [PART r v of tax pay tax. Sul).nission Paynient tax. (3) It shall come into force on such (date) as the State Government • by notification in the Official Gazette, appoint 2. In this Act, unless the context otherwise requires, means a holder of a mining lease in respect of a specified mineral for which he holds such mining lease. Such holder is called a contractor or ; " tax' means a tax on mineral rights levied under section 3 ; ' Taxation Officer means such as the State Government may, by notification in the Official Gazette, appoint to be the Taxation Officer for the whole State or for any area or areas for the purposes of this Act, and the State Government appoint officers to be Taxation Officer for the whole (of the State or for any area , ' prescribed means prescribed by rules made under this Act means mineral specified in the Schedule : the words ' mineral " and mining lease 67 r. respectively to in the Mines and -Mineral (and Regulation) Act, 1957. 3. from the commencement of this Act, collected a tax on mineral rights at such rates not exceeding specified in column 2 of the Schedule, against minerals specified in column 1 of that Schedule. as the State Government may, from time to time by notification in the Official Gazette, fix. 4. The tax shall be leviable, on the holder of the mining lease in mineral for which he holds a mining lease. 5. (1) The holder liable to pay tax under this Act, shall, on or before the 1st day of January, every specified mineral. (2) The holder liable to pay tax under this Act, shall, on or before the 1st day of January, every specified mineral. (3) It is the duty of the holder to furnish a return in such and in such manner and at such intervals as may be prescribed in respect of different specified (3) If any holder having furnished a return under this section discovers any error or incorrect statement therein he may furnish at any time a revised return. 6. The tax payable in respect of any month in accordance with the returns or revised returns submitted under section 5 shall be assessed by the Taxation Officer or in such other manner as may be prescribed. by the holder and the receipt, if any, evidencing such payment shall be produced by the holder to the Taxation Officer on or before such date or such of the immediately succeeding day as may be prescribed and (1) applicable to him. PART- [V] GUJARAT GOVERNMENT GAZETTE, EX., 3-8-19% 32-2 7. (1) The Taxation Officer when satisfied on the material before him that the returns including a revised return, if any, made under the foregoing provisions for a month are correct and complete, shall proceed to assess the amount of tax payable by the holder to the State Government in respect of the period for which the return is made. (2) If the Taxation Officer is not, so satisfied he shall serve a notice on the holder either to attend in person at his office on a date specified in the notice or to produce or cause to be produced on that day any evidence on which the holder relies in support of his return. (3) For the purpose of assessing the amount of tax payable by a holder under this Act, the Taxation Officer may serve on the holder a notice requiring him to produce on a date specified in the notice such accounts, records and other documents as the officer may require. (4) The Taxation Officer after considering such evidences as the holder may produce, and such other evidence as that officer may require, shall by an order in writing assess the amount of tax payable by the holder

8. Where any holder fails to submit a return under section 5 in respect of any month or fails to comply with the terms of any notice issued under 7, the Taxation Officer shall, under sub-section (2) or sub-section (3) of section 7, assess the amount of tax payable by the holder for the month to the best of his judgement

9. Where the Taxation Officer has reason to believe, that any tax leviable under this Act for any period has remained unassessed, he may, at any time within one year after the end of that period, serve on the holder a notice requiring him to furnish such information (including any return in accordance with the provisions of section 5) as may be specified in the notice, and may after making such inquiry as he may consider

necessary, proceed to assess the amount of such tax ; and the other provisions' of this Act shall, so far as may be apply as if the holder had furnished the return in accordance with section 5

10. The amount of tax assessed and remaining unpaid under the foregoing provisions of this Act shall be paid by the holder to the Taxation Officer on or before such date; and in such manner as may be prescribed.

(1) Where any tax or penalty or both are due under the provisions of this Act, the Taxation Officer shall serve upon the holder a notice of demand in the prescribed form specifying the sum so payable to the State Government. (2) Where any sum specified as payable in the notice of demand is not paid within one month from the date on which the notice was served on the holder, such sum shall be recoverable as arrears of revenue. 12. (1) Any holder who is aggrieved by notice of demand served on him under section 11 may, within thirty days of the service thereof, appeal to the prescribed authority : Government. PUBLISHED BY 32-1 GUJARAT GOVERNMENT GAZETTE. EX. 3-8-106 [PART of Government. Provided that no appeal shall be entertained unless it is accompanied by the proof of the payment of the tax admitted by the appellant to be due and of payment of such fees as may be prescribed. (2) Subject to such rules of procedure as may be prescribed, the prescribed authority may, after giving an opportunity of being heard pass such order on the appeal as such authority thinks just and proper

13. The State Government or such officer not below the rank of Deputy Secretary designated by the State Government in this behalf may suo motu or on the application submitted by the aggrieved person within four months of the date of passing of any order by any officer or authority under this Act call for and examine the record thereof for the purpose of satisfying itself or itself as to the legality of propriety of any order so passed thereon and may if it thinks just and proper . Provided that no order shall be made under this sub-section shall be made for,— in a case where an appeal the order passed therein has been made, when such appeal is pending, and (ii) in a case where an appeal has been filed from such order, before the expiry of time prescribed for filing appeal (2) No order which adversely affects any person shall be made under this section unless such person has been reasonable, opportunity of being heard. (3) No order shall be made under sub-section (1) by the State Government or the designated officer suo motu and no application under that. by any aggrieved person for revision of any order shall be entertained by State Government or the designated officer after the expiry of two years from the date of such order. In computing the period of limitation of this sub-section , (a) any period during which the record of any proceeding- shall not be made for under the proviso to sub-section (1), (b) any period during which any proceeding under this section is stayed by an order or injunction of any court, shall be excluded. 14. (1) The Officer shall refund to a holder, in such manner as may be prescribed, the amount of tax and penalty (if any) paid by such holder in excess of the amount due from him from the date of removal of the mineral (2) The Officer may at the option of the holder be by deduction of such excess from the amount of tax and penalty (if any) due from him in respect of any other period: that. the Taxation Officer may have before him any such refund Provided such excess towards the recovery of any amount due in respect first apply of which a notice under section 11 has been served on the holder

PART IV GUJARAT GOVERNMENT GAZETTE, EX. 32-5 1974

15. Every holder shall keep and maintain accounts and in such forms as may be prescribed in respect of any specified minerals removed or consumed by him from the leased area.

16 The Taxation Officer or any other officer empowered in this behalf by the State Government, may, for the purpose or assessment or for any of the purposes of this Act by order require any holder to produce before him such accounts, registers and documents, and to furnish such information relating to the removal or consumption by him any specified mineral as may be specified in the order. 17. (1) For the purpose of verifying whether the provisions of this Act or any rules made thereunder are being complied with, any officer authorised by the State Government in this behalf may, at all reasonable times enter and inspect, any mine or any area of mining lease granted to a holder; (b) survey and take measurements in any such area or mine; (c) weigh or take measurements of stocks of any specified mineral lying at any such area or mine; (d) examine any book, register or record in the possession or power of any person having the control of or connected with any area of mining lease or any mine and place marks of identification thereon and take extracts from or make copies of such document, book, register or record; (e) order the production of any such document, book, register or record referred to in clause (d); and (f) examine any person having the control of or connected with any area of mining lease or any mine. (2) All searches

Inade under sub-section (I) shall be in accordance with the provisions of the Code of Criminal Procedure, 1973

18. Any holder failing, without reasonable cause, to pay tax within time under the provisions of this Act shall be liable to pay in addition to the amount of the tax a sum not exceeding twenty five per cent thereof as penalty. 19. (1) Any person who — (a) being a holder, (i) submits or allows or causes to be

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tako effect. 32—8 Mineral 1 Quartz Silica Sand GUJARAT GOVERNMENT GAZETI'B, SCHEDULE
(See section 3) 34-1985 [PART Calcarious sand Chaina clay Dolomite Barite Lignite
Limestone Fluorspar Maxillite In rate of tax per metric tonne removed or consumed by the/ from the leased
area. 2 4 10 10 10 '25 25 AT GOVERNMENT PRESS.

