

MADHYA PRADESH KARADHAN ADHINIYAM 1982

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 "f*" 'm nfft ; ftü (O) (qqvtF) 1 982 qaqTXT THE Sections : 2. 3. 4. 5. 6. T. CONTEN%LIB Short iiQ%
 ester. t PART Ji—scaooj.J CESS Definitions. Levy oi School buil&g cess, Constitution of primary school
 b'dldlנג conBtructiQn Maintenance and oi fund, .iPART DEVELOPMENT crss Definitions. OLevy of
 forest developrnt cess on sale oi• SUPPIY Of forest prodüce. 8, 9

11. PART AREAS DEVELOPMENT CESS Definitions. Levy of noineral Dtea.s development cess on
 land under mining •lease, PART V—MISCELLANEOUS Power to .PeiTIOve difficulty. Potever to
 PRADESH ACT No. 1982 XARADHAN lout üBeceIved the assent ot Governor on the 3rd May, 198-2 ;
 the "Mad.hyu Pradesh Gazette". dated Aet to provide for levy of building ceas, forest cæs anti areas
 C!eveiopment Datta" thereto. Be it enacted by the Madhya Pradesh Legialature in the Year oi the Republic
 india as follows 2— PART I—PRELIMINARY (1) This Act may be ulled the Madhya Pi•adeqh 1.
 Adhiniyam, 1,982, P) It extends to the whole of the State of Madhya (3) come into force. on such date the
 State Governzmit by appoint end different dates rmay appdnted tor different provi;ions of •this Act
 BUILDING CESS 2, In•• this por.t, unless the context other#rise reqtdreø,— "Code" means the Pradebh
 Revegue Code, 1759 (b) (c) (d) (No, 20 ; "school building egg" means the school building: cess undef
 æctåon ; "holder' ot 'land" meE:s a tenure holder, occu>aney tenant or a .Government lesæe ; ".holding" all
 land held' by holder in the State ahy one or more than. one of the . Ln cletlæe (c); etrnember of a *hedule
 Caste" means a. member pf my caste, race. or tribe. ar part of a group within a race tribe specified as
 Scheduled Caste with to tfe State' Madhya Pradesh under arâcie 341 oi the CangtitutloD, India a; (i)
 Êtrnember TribéBN'• means any, triEe, tribal commnnity or of or group a cot-nint.mlty B.s such to the
 State oat Mudhya Pradesh article 34.2 the 01 (g) and exFessionB used thL8 and herdn bui defined in, the
 CQâe Bhall have the sto them Jb 3, (1) levied and collected year gchool building cess on emæ.ry holdång
 oi six and held e holder at the . rate of Chree rupees and geverlty five per hectare : Provided that the of this
 gubæeectlon shall, in respect o! a holding heid by a mernber of Scheduled Cä8tes or gebeduled shbll, the
 words Uten hectare-aBB have effect aa if for the words "six •ne-etares", Üxvere stibs%i.ut.ed. 6 1982 (2)
 •The' fschool• blüldmg and collected Under l) be addition to. or rent or any other • by the holder oi land in
 of ,ihe holding under hhe Äny• Other Ate.nactmæE •Che time being in . force ana ' be byt •the of 'In the
 same marihé:•' and : a.lon•gwith, i- evenpe,•• (3): Di, {'be Cbde:relat.i.ng io ässeagméät, collecdon and:
 of•land' far as may 'be, •the assessment, (-nnection and . revovery of B±iool 'puijding. Cess, undex bihis '
 part.ias ,i.t the e.=s were land. revenue as.Äd on the hbl'dng.. :the Coda, 4'. (1) The pr'oceeds &\$tiee
 schQi.'l) building qess undäl+ 3 shall' •Est •be c.rpdited to the Fund of the and , .Stato commeneernent
 each' financial. year, after due 't! Qir•opriation 'has been law,' 'vvdthdrav.i from .t the Consolidhtod 'mind
 •of' the • State an amomt equivalent td the •:pgoceeds of ihe• school cess .realised by Governmént. in the
 preceding .flrianciesl year and shall' place it. to tae credit of a Separate fund to be called the Primary
 School Ünstruction Fund and such credit to the t fund shah be an charged on the Consolidated Fund of
 State of. Madhya (2) The State shall every year make itB contribution to the fund equal' to fifty cent. of
 the' amount credited to fund , under sub-section (1). (3)t; Thé cl;edit• the fund '-••éh'all be • utilibed •IOV :
 Primary ;Sf2h.ool ""building in .non-urban areas"? ot: section•. 2 'of : {he Code and ••for : that: much'. .iri•
 "the credit, of :thé• fündi.shall' aliott'edf • school . büiidihg ceBB fi"om that ",.cent, 'of •the•• contribution
 • of •the. ' State Government.!dor..!thät: d±üâct. operatiöri of. the: primary Sehooi Buildings"
 Cohgtrue:tiön the•• investment 'or re-Invec;tment of; sums and or»rz.tjon of shall: be•in with the rules
 made • 'Fund' ss PART lil—FOREST DEVELOPMEN , developmentt cess" means . ceeæ levied,. on' salet
 or supply by.. the Forest, Department: under section inclüdes , the Forest Development. {bj. ittEprest;•.
 Depnrnt't' •constituted under. .the Companies Act, 1956 (ND 1'. of..h956) ; (c) 'tthe expressikh ' 'foiest
 prodGce" shall •have the meaning assigned in. clauæ (4) ot. section 2 of the Indan 1927 16 of. 1927); 7. •
 (1) There "levie •and •collected a• forest development ces8 o.f Iforést produce' • by •the •Förest
 Department at on every 'sale 'or • slu- thé.fráté.o .one per' Of the pr'ce at which such forest produce Is
 DefinitionB, Levy of deye}opment or. Dupp}y of forest produce. (2) 'P.he forest. develop•inent. cess
 •levied sub-section W) ghan He in addition t.o -jny tax IL•vjable on forest produce undizr any other la•v
 fbr• •tj'.ue ti.zne being in force. (3) The f-ö.rest cess payable under sub-section . (1) sin respect oi•

forests to produce sold or Supplied by the Forest shall be payable by the person to whom the forest produce would be sold and shall be by and levied by the officer or officers of the concerned division at the time of each sale or supply. (4) Proceeds of the forest development cess levied under sub-section (1) shall first be credited to the Consolidated Fund of the State (1) and the State Government may, at the commencement of each financial year after due appropriation has been made by law, withdraw from the Consolidated Fund of the State an amount equivalent to the proceeds of the 'forest development' cess realised by the State in the preceding financial year and shall place it to the credit of a separate fund to be called the Forest Development Fund and such credit to the said fund shall be an expenditure charged on the Consolidated Fund of the State of Madhya Pradesh. (5) The credit of the fund shall, to the discretion of the State Government, be utilised for— (a) social forestry purposes; (b) re-forestation and rehabilitation of forest; and any other purposes, connected with the development of forests, as the State Government may, by notification, specify. (6) Maintenance and operation of the Forest Development Fund shall be in accordance with the rules made in this behalf. PART IV—MINERAL AREAS DEVELOPMENT CESS 8. In this part, unless the context otherwise requires, (b) (e) (d) 'dead rent' means the dead rent payable under the Mineral Areas Development (Regulation and Development) Act, 1957 (No. 67 of 1957) 'land' means land held under a mining lease for undertaking mining operations; 'mineral areas development cess', cess levied under section 9 on land held under a mining lease for undertaking of mining operations; 'royalty' means the royalty payable under the Mines and Minerals Development Act, 1957 (No. 67 of 1957) and includes any payments or likely to be made to the Central Government or the State Government as the case may be for the right of raising minerals from the land under the said Act; (e) words and expressions used but not defined in this part and 9. (1) There shall be levied and collected on land held under or a mining lease for carrying on mining operations a rate five per centum on the rental or end development at the mining value (2) the of (a) section (i) rental value shall be equal to the dead rent. (3) the case may be, whichever is higher, (3) mineral areas development cess shall be payable by person the mining lease is (4) mineral areas development cess shall, subject to in accordance with the rules made in this behalf, be collected by the State in such manner as may be prescribed and shall be applied towards of mineral areas

PART V—MISCELLANEOUS 10. any difficulty arising in effect to the provisions of this Act, the State Government may, by order not inconsistent with the provisions of this Act, remove the that no such order shall be made after the expiry of the period of one year from the date of this Act, Commencement of this section expression this Act" means with reference to any, provision of this Act, the relevant date of commencement, appointed under sub-section (3) of section 1, in relation to that provision, 11. (2) The State Government may, after previous publication, power to make to carry out the purposes of this Act (2) rules made under this Act shall be laid on the table of the State Legislative Assembly.