

MADHY PRADESH UPKAR ADHINIYA 1981

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PART IV—CESS ON STORAGE OF COAL Levy of cess on storage of coal. Power to make rules. 34 12 1982 MADHYA PRADESH ACT No. 1 of 1982 THE MADHYA PRADESH UPKAR ADHINIYAM, 1981 e the assent of the President on the 16th December, 1981 ; first published in the "Madhya Pradesh Gazette (Extra-ordinary)" the 12th January 1982.] An Act to provide for levy of certain cesses. assent dated Be it enæted. by the Madhya Pradesh Legislature in the Thirty-second Year of the Republic of India as follows . 1. (1) This Act may be called the Madhya P•radesh Upkar Adhiniyam, Short title, extent and commencement, Definitions. 1981. (2) It extends to the whole of the State of Madhya Pradesh, (3) it shall come into force on such date as the State Government may, by notification, appoint

PART I—ENERGY DEVELOPMENT CESS 2. in this part unless. there is anything repu.gnan.t in the subject or context,— (a) "cess" means the energy development cess levied under section 3 ; (b) "Fund" means the energy development fund r'eferred to in sub- section (2) of section 3 ; (c) words and expressions used bul defined in this part and defined in the Madhya Pradesh Electricity Duty Act, 1949 (X of 1949), shall have lhe meaning respcc{ively assigned to them in that Act. i 3. (1) Subject to the exceptions specified in seci•ion 4, every distributor of Levy of energy develop- electrical energy shall pay to the State Governmentl at the prescribed time and ment cess. in the prescribed manner an energy developnren.t cess. at the rate of one paise per unit on the t,otal units. of eleccc.trical energy sold or supplied to a consumer or consumed himself or his employees during any month ; Provided that. no cess shall be payable in respect of electric energy— (i) sold cr supplied to the Government of India including Indian, Railways ; (ii) consumed in the prccess of generation, transmission and distribution by the distributor of electrical energy. sub-section "month" means Explanation.—For the of this sech period as may be prescribed. (1) shall first be credited '(2) The proceeds of the ress under suö-secficn the Consolidated Fund of the State and the State Government may, at the - Pnancial year, after' due appropriation has been made of cave 'e. (?onsolldated Fund of the an. amount equivalent Dv taw withdraw froxr± eovernment in. the preceding caased bv State to the proceeds financial yeor and shall it to the; credit of a seorate• fund to be called •the G are Madhya Pradesn, and such credit to [he said fund shall be an Fund. of the Statp Government ot the 7ßqa, 12 1982 (3) 'The amount in the credit of the fund shall, at the discretion of the State Government be utilised for— (a) research and development in the field of energy including elecfrical energy as well as other conventional and non-conventional sources of energy ; (b) improving the efficiency of generation, transmission, distribution and utilisation of energy including reduction of losses in transmission and diB.t4•bufion ; (c) r.esearch in design, construction, maintenance, operation, and materials 35 (d) (e) (f) (h) of the equipment used in the field of energy with a view to achieve optimum efficiency, continuity and safety ; survey of energy sources including non-perenial sources to alleviate energy shortage ; energy conservation programmes ; extending such facilities and services to the consumers as may be deemed necessary ; creation of a laboratory and testing facilities for testing of electrical appliances and equipments and other equipments used in the field of energy ; programmes of training conducive to achieve any of the above objectives ; (i) transfer of technology in the field of energy ; and (j) any other purposes connected with improvement of generation, transmission, distribution or utilisation of electrical and other foms of energy, as the Stae Government may, by notification, specify. Explanation—In this sub-section "energy" includes all conventional and non-conventional forms of energy, (4) If any question arises as to whether

the purpose for which the fund is being utilised is a. purpose falling under sub-section (3) or not, the decision of the State Government thereon shall be final and conclusive

4. The provisions of sections 4 to 9 (both inclusive) of the Madhya Pradesh Electricity Duty Act, 1949 (X of 1949) and the rules made thereunder shall mutatis mutandis apply to cess under this Act as they apply to levy of duty on sale or consumption of electrical energy under that Act and for that purpose reference to "duty" or "electricity duty" in the said Act or the rules made thereunder, as the case may be, shall be construed as reference to "cess"

PART 11--URBAN DEVELOPMENT CESS 5. In this part,— (a) "cess" means urban development cess levied under section 6 ; (b) "law relating to local authority" means — (i) in the case of a municipal corporation, the Madhya Pradesh Municipal Corporation Act, 1956 (No. 23 of 1956) (ii) in the case of a municipal council or a notified area committee, the Madhya Pradesh Municipalities Act, 1961 (No. 37 of 1961) ; Madhya Pradesh Act No. X of 1949 and rules made thereunder to apply. Definitions. 36 Levy of cess on lands and buildings. Collection of cess, etc. i 2 1982 (iii) in the case of a Special Area Development Authority, the Madhya Pradesh, Nagar Tatha Gram Nivesh Adhiniyam, 1973 (No. 23 of 1973) ; (iv) in the case of Cantonment Board, the Cantonment Act, 1924 (11 of 1924) ; (c) "local authority" means a municipal corporation, municipal council, notified area committee, special area development authority or a cantonment board, as the case may be, constituted or deemed to have been constituted under the law relating to local authority concerned (d) "municipal area" means the area comprised within the limits of a local authority , (e) "Sampatti Kar Adhiniyam" means the Madhya Pradesh Nagariya Sthawar Sampatti Kar Adhiniyam, 1964 (No. 14 of 1964) (f) "Urban Area" means the area of commercial or industrial importance having population of ten thousand or above according to last census and which is not a municipal area (g) words and expressions used but not defined in this part and defined in the law relating to local authority or the Sampatti Kar Adhiniyam, shall have the meanings assigned to them in the said law or the Sampatti Kar Adhiniyam, as the case may be. (1) There shall be charged, levied and paid for each year an development cess on all lands or buildings or both situated in municipal area or urban area at the rate of 5 per centum of annual letting value or annual value : Provided that where the lands or buildings or both are in occupation of the owner himself, the rate of cess shall be one half of the rate aforesaid Provided further that no cess shall be charged, levied and paid in respect of lands or buildings or both, the annual letting value or annual value whereof is less than ten thousand rupees. (2) The cess charged and levied under sub-section (1) shall be in addition to tax charged and on lands or buildings or both in respect of annual letting value or annual value thereof under the law relating to local authority or the Sampatti Kar Adhiniyam, as the case may be, and shall be payable by the owner in the same manner as that tax. (3) Subject to the provisions of this part, the provisions of the law relating to local authority or the Sampatti Kar Adhiniyam, as the case may be, and the rules made thereunder shall apply to the cess as if the cess were a tax levied under the said law or the Sampatti Kar Adhiniyam, as the case may be. 7, (1) Subject to the other provisions of this part and the rules made thereunder, the authorities for the time being empowered to assess, reassess, collect and enforce payment of tax on lands or buildings or both in respect of the annual letting value or annual value thereof in municipal area or urban area, under the law relating to local authority or the Sampatti Kar Adhiniyam, as the case may be, shall, on behalf of the State Government assess, reassess collect and enforce payment of cess, including any penalty payable by the owner and for this purpose they may exercise all or any of the powers, they have under the said law or Adhiniyam. 31 The proceeds of the cess collected by a local authority shall after deducting therefrom such sum of money on account of collection charges as the State Government may fix, be credited to the account of the State Government at such intervals and in such manner as may be prescribed and shall be applied to urban development schemes particularly to slum Clearance

PART III—CESS ON TRANSFER OF VACANT LAND AND LAND USED FOR THE PURPOSE OF AGRICULTURE in this part,— Definition, (a) "vacant land" means open land, not being mainly used for the purpose of agriculture , "agriculture" and "land" shall have the meanings (b) expressions assigned to these expressions in the Madhya Pradesh Land Revenue code, 1959 (No. 20 of 1959). 9. (1) There shall be charged, levied and paid a cess on transfer of vacant land and land used for the purpose of agriculture at a rate of five per centum of the value of consideration for such transfers (2) The cess charged and levied under sub-section (1) shall be paid and recovered along with the registration of instrument of transfer of the Vacant land and land used for the purpose of agriculture. (3) The cess shall be payable by the person by

whom the stamp duty is payable under the Indian Stamp Act, 1899 (11 of 1899). (4) Notwithstanding anything contained in the Registration Act, 1908 (XVI of 1908), no officer thereunder shall admit to registration any document unless the cess charged and levied under sub-section (1) is paid in full* (5) The proceeds of the cess shall be applied to rural development specially for providing employment in rural areas

PART IV—CESS ON STORAGE OF COAL 10. (1) There shall be levied and collected on all storage of coal the State in which coal is stored after being raised and despatched from the collieries in the State a cess at the rate of two rupees per ton of coal stored (2) The cess provided under sub-section (1) shall, subject to and in accordance with rules made in this behalf, be collected by such agencies and in such manners as may be prescribed, and shall be applied towards development of coal bearing areas, (1) The State Government may, after previous publication, make rules to carry out the purposes of this Act. (2) All rules made under this section shall be laid on the table of the Legislative Assembly. Levy of cess on transfer of vacant land, Levy of cess on storage of coal. Power to make rules.

