

ODISHA RURAL EMPLOYMENT, EDUCATION AND PRODUCTION ACT, 1992

101 The Odisha . Gazette EXTRAORDINARY PUBLISHED BY AUTHORITY ORISSA ACT 36 OF 1992 ORISSA RURAL EMPLOYMENT, EDUCATION AND PRODUCTION ACT, 1992 [Received the assent of the Governor on 26th December 1992, first published in an extraordinary issue of the Orissa Gazette, dated the 29th December 1992, AN Act 20 PROVIDE FOR ADDITIONAL RBOUA(X FOR PROMOTION AND RURAL N.B.s AND FOR RURAL DUCATION AND Short titl an commo»æ• meat. Definiüon,5. BB ft by Leg*slaWæ of the Sate of in die Year tho Republie ot india (1) This Act may be called the Orissa Rural Employment, Education and Production 1992. (2) It extends to the whole of the State of Orissa. (3) It shall come into force on such date as the State GoyernYnent mayt by notification. appoint. 2. In this Act, unless the context oibervige requires.— (a) "annual value" in relation to a financial year means— (i) in relation to land held by a raiyat, the retit hy *uch raiyat to the landlord immediately under whom he holds the land : *For the Bill Orissa Gazejte, Extraordinary. dated the 13th July' 1992 (No. 964) *For Rcprbrt ot the Select Com.mittee, sce OpLtsa Gazejte, Extraordinary, dated tho 19th 1992 (No. t412) Rural emp- loyment, education and produc- tion tax. 102 Provided that in case of lands held on paynment of rent- in kind ot partly in cash and partly in kindl the annual value shall be calculated according to the rate of reat assessed for neighbouring lands of a similar description and quality and if such method of calculation is, in the opinion of the Board of Revenue, impracticable in any particular case. according to such other fair and equi table method which the Board may approve for t.he case ; and (ii) in relation to land held under lease for industrial or any other purpose, not being any mineral-bearing land, the rent payable by the lessee in respect of such land to the Government. (b) "Fund" means the Orissa Rural Employment, Education and Production Fond established under section 6; (c) "land" means land of whatever description which is cultivated, •uncultivated or covered •with •vago ad includes all benefits to arise out of land and things attached to the earth or EErmanently faetened to anything which is attached to the earth, but does not •include crops of any kind, or houses, shopg:or Gherbaitdlngs ; (d) "mineral-bearing land" means mineral-bearing land or quarry held for carrying on mining operations ; (e) means prescribed•by tuto (f) "proceeds of tax" means the proceeds of tax levied under section 3 (g) "ndes" means rutes made under this Act ; (h) "year" means the financial yee.r. 3. (I) On and* from the commencement of this Act, all lands 8hall be liable to payment of rural employment, education and production tax assessed in the manner hereinafter provided : Provided that any land which is liable to payment of cess udder the Orissa Orissa Act, 11 of 1962. Cess Act, 1962 shall not be liable to payment of rural education and production tax, (2) The rate per year at which such tox shall be levied shall be— (a) in the case of land other thau rmineral-bearing land, fifty percentum Ql' the annual value thereof; (b) ia the case of a mineral-beariDg land in relation to any mineral other than coal, the rate as the State Government may, from time to t;me, dcternioe in respect thereof by rules; and (c) in the case of a mineral-bearing land in relation to coal, the rate as specified in the Schedule. (3) The State Government may, by notification, amend the Schedule from time to time so as to enhance or reduce the rate of tax therein : Provided that every such notification shall, as soon as it is publisbe:l, be laid before the State Legislature for a total period of fourteen days which may be comprised in one or more sessions: Peymaa 103 (4) *Ibe rate of fax that may either be determined. undet clause (b)' of eub-section (2) or enhanced or reduced by amendment of the Schedule tinder ; sub-section (3). shall be so determined or. as the case may Sé, enbaoced or reduced, that the rate üKel-h in ease ot aay minetaVb2ating land retation to a miner-a2 does not exceed the average annual iicot-n.e from the mineral-bearing lands in the State in relation to that mineral during the two consecutive year? immediately preceding The year ia which tba rat2 is so fixed. 4. (1) The tax payable per year under (l) ot section 3— (i) in respect of land held by a naiyat shall b' paid by the raiyat, for the land he holds, to the landlord undet whom, he holds the lands; and (11) in respect of. any 'land held under lease for industrial or any other purpose, oot being zay mineral-bearing land or land held by a raiyat, shall be paid by the lessee to the lesor, in such manoet, at such intervals and by sueb dates as may be proscribod, and for the purposes of this section, the provisions coitained in sections 8. 9*A, IO-A, IO-B. 12, 13, 14. 15. 16, 17. 19 and 20 of the Olissa cess Act. 1962 nutMdis apply. (2) Notwithstanding anything coocained in any other Act,— (a) the tax payab)e for a yur under sub-section of section 3 in ræpece ofa mineral-bearing land shall be paid by the persoo who holds sach !aod to such authority. not being inferior in rank to that of a

Mining Officer or of a Deputy Director of Mines in charge of a mining circle. as the State Government may, by notification, specify (hereinafter referred to as the notified authority in such manner, at such intervals and by such date or dates as may be prescribed ; (b) every holder of a mineral bearing land shall be liable to pay, by way of penalty in default of payment of tax payable by him under clause (a) for any year by the prescribed date, an amount not exceeding the amount of such tax payable (or such year, as may be by the notified authority at the time of assessment of such tax under clause (c), in the manner prescribed: Provided that the amount of penalty that may be so imposed shall, in no case, be less than an amount as may be equivalent to a simple interest calculated at the rate of eight per centum per annum on such unpaid amount of tax for the period intervening between such prescribed date and the date when the penalty is so imposed : Provided further that the notified authority shall give the holder of a land a reasonable opportunity of being heard before imposition of such penalty; (c) the tax payable under clause (b) of sub-section (2) of section 3 shall be assessed by the notified authority in the manner prescribed; (d) recovery of the tax assessed under clause (c) or refund of any amount of such tax found to have been paid in excess after assessment shall be made in the manner prescribed : Provided that the notified authority may proceed to recover any unpaid amount of the tax assessed as if it was an arrear of land revenue; Orissa Act 11 Of 1962 vis-a-vis «view. Employment, Education and Production Appellate Fund. 104 (O) •every holder of a mineral bearing land shall be liable to pay, by way of penalty in default of payment of the tax assessed under clause (c) by the date specified in the notice of demand issued in his behalf, an amount, not exceeding the amount of such tax remaining unpaid, may be imposed by the notified authority in the manner prescribed: Provided that the amount of penalty that may be so imposed shall, in no case, be less than an amount as may be equivalent to a simple interest calculated at the rate of eighteen per centum per annum on such unpaid amount of tax for the period intervening between the date specified in the notice and the date when such penalty is so imposed : Provided further that the notified authority shall give the holder of a mineral bearing land a reasonable opportunity of being heard before imposition of such penalty; (f) the authority shall, in the prescribed manner, pay a simple interest at the rate of eighteen per centum annum for each month of delay in making refund to any holder of land of the amount of tax paid in excess, when such excess payment arises out of an order passed on an appeal or revision under section-5, from the first day of the month next following the expiry of three months from the date of such order or the month preceding the month in which the refund is made payable upon the amount of tax payable to him according to order; (g) in calculating the interest payable under clause (f), the amount of interest shall be rounded off to the nearest multiple of ten rupees and, for this purpose, any amount less than five rupees shall be ignored; (h) the State Government or the notified authority may appoint persons to assist the notified authority; (i) any powers, duties or functions of the notified authority may be conferred on any person appointed under clause (h) in a manner as may be prescribed. S. AD appeal, revision or review, as the case may be, from an order of assessment or any other order passed under section 4 shall lie to such authority, on such conditions and in such manner as may be prescribed. 8. (1) there shall be established a Fund to be called the Orissa Rural Employment, Education and Production Fund which shall be in such manner as may be prescribed, (2) The Fund shall consist of— (a) all proceeds of tax; (b) any sum granted by the State Government; and (c) any other sum received from any source whatsoever

7. The Fund shall be utilised by the State Government for the implementation of rural production programme and for promotion of education and employment in rural areas, with special emphasis to backward rural areas, for which, the State Government shall take appropriate measures by drawing such effective educational programme as may be result oriented in reducing the level of illiteracy to a desirable extent in rural areas and such effective rural production programme as may be productive, employment oriented, suitable for local conditions and can be easily fitted into overall strategy of agriculture and rural developments pertaining to the Power to make minor irrigation, drainage, flood control, water conservation, land reclamation and development, soil conservation, forestry development, dairy, poultry and fishery development and matters of similar nature which are employment intensive and capable of producing assets of durable nature in consonance with all round development of rural areas. 8. (1) The State Government may, by notification, make rules for carrying out the provisions of this Act (2) In particular, and without to the generality foregoing power, such rules may provide for— (a) the manner of calculation of average annual income from mineral bearing land for the purposes of sub-section (4) of Section 3; (b) submission of returns and other relevant information as may be necessary for

the purposes of sub-section (2) of section 4; and (c) all other matters which may be, or are required to be, prescribed under this Act. (3) In making any rule, the State Government may direct that a breach thereof shall be punishable with fine not exceeding five hundred rupees when the breach is a continuing one, with daily fine not exceeding twenty rupees during the continuance of the breach. 106 SCHEDULE (Clause (c) of (2) of section 3 | Description of mineral bearing land Land bearing coal Rate of tax Per year per acre. (2) Rs. 32,000 79 [ORISSA ACT 21 OF 1993] THE ORISSA RURAL EMPLOYMENT, EDUCATION AND PRODUCTION (AMENDMENT) ACT, 1993

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2. 3. 4. 5. 6.- 7. 8. Short title and commencement Amendment of Section 2 Amendment of Section 3 Amendment of Section 4 Amendment of Section 8 Amendment of Schedule Validation Repeal and savings, 80 ORISSA ACT 21 OF 1993 *THE ORISSA RURAL EMPLOYMENT, EDUCATION AND PRODUCTION (AMENDMENT) ACT, 1993 [Received the assent of the Governor on the 3rd December, 1993 first published in an extraordinary issue of the Orissa Gazette, dated the 6th December 1993.] AN ACT TO AMEND THE ORISSA RURAL EMPLOYMENT, EDUCATION AND PRODUCTION ACT, 1992. Short title and commencement. Amendment of Section 2 Amendment of section 3. Amendment of section 4. BE it enacted by the Legislature of the State of Orissa in the Forty-fourth Year of the Republic of India as follow:— 1. (1) This Act may be called the Orissa Rural Employment, Education and Production (Amendment) Act, 1993. (2) This section, section 7 and section 8 shall be deemed to have come into force (on the 27th day of September, 1993 and the remaining provisions of this Act shall be deemed to have come into force on the 1st day of February, 1993

2. In section 2 of the Orissa Rural Employment, Education and Production Act Act, 1992 (hereinafter referred to as the principal Act), after clause (a), the following 3' of Clause shall be inserted, namely:— '(a—1) "coal bearing land" means any land acquired or declared from time to time under any law for the purpose of obtaining coal'; 3. In section 3 of the principal Act,— (a) in sub-section (1), for the words "in the manner hereinafter provided", the words "in the prescribed manner subject to provisions contained" shall be substituted; (b) in sub-section (2) for clauses (b) and (c), the following clauses shall respectively be substituted, namely: — "(b) in the case of any mineral bearing land other than coal bearing land the rate as may be prescribed from time to time in respect thereof; and (c) in the case of coal bearing land, the rate as specified in the Schedule.'; and (c) for sub-section the following sub-section shall be substituted, namely:— "(4) The rate of tax that may either be prescribed in pursuance of clause (b) of sub-section (2) or enhanced or reduced by amendment of the Schedule under sub-section (3), shall be so or, as the case may be, enhanced or reduced that the rate fixed in the case of— (i) any mineral bearing land other than coal bearing land, does not exceed the average annual income from all such mineral bearing lands in the State during the two consecutive years immediately preceeding the year in which the rate is so fixed; and (ji) coal bearing land, does not exceed, in the aggregate, fifty per cent of the rate specified in the Schedule on the date of publication of this Act in the Gazette." 4. In section 4 of the principal Act,— (a) sub-section (2),— (i) in clause (b), for the word "period" shall be substituted; (ii) in clause (c), for the word, words, brackets and letters noted; and "year" wherever it occurs, the word brackets and letter- "clause (b)". the "clauses (b) and (c)" shall be substituted; (iii) the provision to clause (d) shall be omitted; and (b) after sub-section (2), the following sub-section shall be inserted, namely:— "(3) The notified authority shall recover the assessed amount of tax and penalty, if any, as an arrear of revenue." *For the Bill Orissa Gazette, Extraordinary, dated the 1st November 1993 (No. 1435) Amendment of section 8. Amendment of Schedule. Validation. Repeal and savings. 81 5. In section 8 of the principal Act, in subsection (3), the words "and that such fine shall, without prejudice to any other mode of recovery, be recoverable as an arrear of land revenue" shall be added at the end

6. In the principal Act, for the words "Land bearing Coal" appearing in column (1) thereof, the words "Coal bearing land" shall be substituted. 7. (1) Notwithstanding anything contained in any judgement, decree or order of any Court, all actions taken, things done, rules made, notifications issued or purported to have been taken, done, made or issued and taxes realised under or in pursuance of the principal Act prior to the date of commencement of this Act shall be deemed to have been validly taken, done, made, issued or realised, as the case may be, as if sections 2, 3, 4, and 8 of, and the Schedule to the principal Act as amended by this Act had been in force at all material times when such actions were taken, things were done, rules were made, notifications were issued or taxes were realised* and, accordingly, no suit or other proceeding shall be maintained or continued in any Court for the refund of the

tax realised under the principal Act as stood prior to the said date. (2) For the removal of doubts it is hereby declared that — (i) nothing in sub-section (1) shall be construed as preventing any person from claiming refund of any tax paid by him in excess of the amount due from him under the principal Act as amended by this Act; and (ii) no act or omission on the part of any person, before the coming into force of this section, shall be liable to any penalty which would not have been so liable if this Act had not come into force. 8. (1) The Orissa Rural Employment, Education and Production (Amendment) Ordinance No. 7 Ordinance, 1993 is hereby repealed. (2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.

