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Madhya Pradesh Gramin Avsanrachna Tatha Sadak Vikas Niyam, 2005

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Bhopal, the 5th August 2005

No. F 19-60-2004-XII-2.—In exercise of the power conferred by sub-section (1) of Section 11 of the Madhya Pradesh Gramin Avsanrachana Tatha Sadak Vikas Adhiniyam, 2005 (No. 7 of 2005), the State Government do hereby make the following rules, namely:—

RULES

1. **Short title and Commencement.**—(1) These rules may be called the Madhya Pradesh Gramin Avsanrachana Tatha Sadak Vikas Niyam, 2005.

(2) These rules shall come into force from the date of their Publication in the Madhya Pradesh Gazette.

2. **Definitions.**—(1) In these rules, unless the context otherwise requires:—

- (a) “Act ” means the Madhya Pradesh Gramin Avsanrachana Tatha Sadak Vikas Adhiniyam, 2005;
- (b) “Appellate Authority” means the Commissioner as defined in Madhya Pradesh Land Revenue Code 1959 (No. 20 of 1959) but shall not include Additional Commissioner;
- (c) “Competent Authority” means the Collector as defined in Madhya Pradesh Land Revenue Code 1959 (No. 20 of 1959) but shall not include Additional Collector;
- (d) “Backward Area” means all tribal blocks of the State and such other areas, as may be identified by the Committee constituted under rule 18;
- (e) “Department” means the Mineral Resources Department;
- (f) “Director” means the Director of Geology and Mining, Madhya Pradesh;
- (g) “Form” means Forms appended to these rules;
- (h) “Government” means the Government of Madhya Pradesh;
- (i) “Mining Area” means area in a district, where mineral exploitation is being carried out;
- (j) “Rural Area” area means any area other than the area comprised within the territorial area of a Municipality or a Nagar Panchayat or a Municipal Corporation;
- (k) “Section” means a section of the Act.

(2) Words and expressions used but not defined in these rules, unless the context otherwise requires, shall have the same meaning as assigned to them in the Act.

3. **Competent Authority to exercise power.**—The competent authorities shall exercise powers under different provisions of these rules within their respective jurisdictions.

4. **Calculation of annual value of mineral bearing land.**—(1) For the purpose of Explanation II of clause (a) of Section-2 of the Act, where no prices are available on the date immediately preceding the first date of the financial year in relation to a mineral, the price or prices of the mineral of the nearby mineral, the price or prices of the bearing land shall be taken into account for the purpose of determination of price of that mineral or as the case may be, the price derived from the national price published by Indian Bureau of Mines for that particular mineral with reference to its grade, if any.

(2) The annual value of minerals bearing land held for carrying out mining operations for mineral in relation to a financial year, for an owner, who holds mineral bearing land for more than one mineral, shall be the sum of sale prices of all minerals produced during the said period by the owner.

(3) In case of sale in the domestic market, the per ton sale value will be the price of the mineral actually realized, less the tax, fee, duty, royalty and other deductible costs as shown by the mineral bearing land holders in their sale

order under Rule 11 has been violated, the appellate authority may, after issue of a thirty days' show cause notice to the holder of the mineral bearing land, impose fine up to five thousand rupees, which shall be paid within sixty days of the passing of the order.

(2) In the event of a breach of the aforesaid orders continuing beyond the period specified in sub-rule (1), the appellate authority may, by an order in writing under sub-section (3) of Section 11 of the Act, impose fine on the holder of the land with a daily fine not exceeding five hundred rupees during the continuance of the breach of the order till the order stipulated in sub-rule (1) is complied with.

(3) The fine so imposed, shall be recoverable from the holder of the land as an arrear of land revenue.

14. Collection of the Tax Proceeds.—(1) The sum specified in sub-section (2) of Section 3 and sub-section (2) of Section 4 and sub-section (3) of Section 11 of the Act shall be collected through the usual machinery for collection of mining revenue.

(2) The collection of the mining revenue shall be first credited to the Consolidated Fund of the State under the following Revenue Receipts head.—

“Major Heads—0853—Non-ferrous Mining and Metallurgical Industries Minor Head—104—Mines Department.

[1021] Amounts related to Rural Infrastructure and Road Development Tax.”.

15. Maintenance of register.—The Competent Authority shall maintain in his office a register showing demand, collection and balance of tax payable and refund, if any, made by each holder of the mineral bearing land in Form-‘T’.

16. Constitution of the Rural Infrastructure Development Tax Fund.—(1) Out of the amount credited under the Major Head “0853-Non-ferrous Mining and Metallurgical Industries” above, necessary provision will be made under the Demand No. 25-Mineral Resources—2853-Non-ferrous Mining and Metallurgical Industries- [02] Regulation and Development of Mines-797-Transfer to Reserve Funds. Provision will be made on the basis of the actual proceeds made upto the end of the preceding financial year.

(2) On the basis of the amount provided under expenditure side, for transferring to the fund necessary orders will be issued by the Mineral Resources Department in consultation with the Finance Department. The Accountant General, Madhya Pradesh will make necessary adjustment in his books by debiting under the Major Head “2853” and giving contra credit to the following head of public account:—

“J-Reserve Funds- (b) Reserve Funds not bearing Interest -8229-Development and Welfare Funds-114-Mines Welfare Funds.”.

17. Application of the Fund.—(1) Without prejudice to the generality of powers in this behalf, the fund shall be utilized for implementation of Rural Infrastructure and Road Development Programmes in the rural areas, backward areas and mining areas of the State.

(2) Up to two per centum of the fund may be utilized for the following:—

(a) modernization and improvement of the infrastructure of the departmental machinery through computerization, training and competence building, increased mobility, better communication monitoring and supervision, provision of better public services, plugging of leakage of revenue and checking of theft, smuggling and other unlawful activities, and

(b) Mineral development and exploration.

18. Administration of the Fund by the committee:—(1) The Fund shall be administered by a Committee, which shall consist of the following, namely:—

- | | |
|---|----------|
| 1. Secretary to Government,
Planning, Economics and Statistics Department. | Chairman |
| 2. Secretary to Government,
Finance Department. | Member |

- | | | |
|----|--|------------------|
| 3. | Secretary to Government,
Rural Development Department. | Member |
| 4. | Secretary to Government,
Public Works Department. | Member |
| 5. | Secretary to Government,
Tribal Welfare Department. | Member |
| 6. | Secretary to Government,
Mineral Resources Department. | Member |
| 7. | Secretary to Government,
Scheduled Castes Welfare Department. | Member |
| 8. | Additional Secretary/Deputy Secretary
to Government, Planning Department. | Member-Secretary |

The Chairman of the committee may co-opt such other members depending on the type of infrastructural works taken-up.

The Planning Department shall be the Administrator of the fund.

(2) The Committee shall.—

- (a) consider and approve the Infrastructure and Roads Development proposals received from the concerned departments;
- (b) prioritise the proposals keeping in view the status of Infrastructure and Roads in such areas and availability of funds;
- (c) monitor and evaluate the progress of the projects undertaken therein;
- (d) identify backward areas other than tribal blocks;
- (e) perform such other functions that may be necessary to achieve the objectives of the Act.

(3) The Committee shall meet at-least once in a period of 6 (six) months.

(4) The Fund shall be utilized only on the proposals/projects, which are approved by the Committee.

19. Formulation of proposals/projects.—(1) The Projects/proposals shall be formulated by the concerned Departments. Each project shall got technically vetted by the appropriate Technical Officer and shall stipulate the arrangements for maintenance of assets to be credited.

(2) The responsibility of maintenance of the assets so created, shall be that of the concerned Department, as may be indicated for formulating the projects in the manner laid down in sub-rule (1).

(3) The Committee specified in rule 18 shall prioritise the sanction of the proposals/projects keeping in view the availability of funds and the comparative lackness of infrastructure in that area.

(4) The progress of projects shall be reported by the implementing Departments to the Planning Department as per the schedule prescribed by the Committee as mentioned above from time to time.

20. **Mode of expenditure from the fund.**—After the amount is credited to the Fund, the Administrator will issue an order in accordance with the approval of the Committee, as mentioned above, for incurring the expenditure by debiting the fund account directly. The Finance Department will, however, be consulted before drawing the amount from the fund.

21. **Correction of error.**—(1) The Competent Authority or the appellate authority, as the case may be, either on application by any aggrieved party or on its own motion, for reasons to be recorded in writing, may correct any mistake, which is apparent on the face of the record, or rectify any accidental slip or omission in any order or order of assessment of tax or penalty:

Provided that no such correction shall be made unless a reasonable opportunity of being heard is given to the party concerned:

Provided further that this power shall not be exercised beyond a period of one year from the date, on which the order, which is purported to be corrected, was passed.

(2) All the relevant records and ledgers maintained in the office of the Competent Authority shall be corrected accordingly.

22. **Power to Issue Instructions.**—The State Government may issue instructions not inconsistent with the provisions of the Act or these rules from time to time with a view to remove anomalies, doubts and difficulties.

"FORM - A"

Notice before imposing of penalty

[See Rule- 8 (1)]

To,

.....
.....

WHEREAS You, the holder of the mineral bearing land/quarry over Hectares in village
..... of district for (name of the mineral) are required to pay the tax of
Rs. (Rupees) only for the quarter from to by
due date of 30th June/30th September/31st December/31st March, under the Madhya Pradesh Gramin
Avsanrachana Tatha Sadak Vikas Niyam, 2005.

WHEREAS You have failed to pay the tax by the aforesaid due date.

Take notice that under Rule-8 of the said Rules you are liable to pay penalty upto three times of the aforesaid tax amount. You are, therefore, noticed under sub-section (2) of Section 4 of the Madhya Pradesh Gramin Avsanrachana Tatha Sadak Vikas Adhiniyam, 2005 to appear before the undersigned on at AM/PM for personal hearing to state your case, if any, failing which your case will be disposed of as per law.

Place:

Date:

Competent Authority

FORM - 'B'
Notice of Demand
[See Rule- 8 (2)]

To,

.....

Please take notice that for the quarter/year ending a sum of Rs. has been determined as the dues payable under the Madhya Pradesh Gramin Avsanrachana Tatha Sadak Vikas Adhiniyam, 2005.

Rs

Penalty under sub-section (2) of
 Section 4 as per order

Dated.

Total Rs

2. You are required to pay above amount into the receipt head at within thirty days from the date of receipt of this notice by you and to produce the receipt in proof of payment before the undersigned within seven days from the date of payment failing which, the said sum of Rs. will be recovered from you as an arrear of land revenue.

3. In case you fail to pay the amount as aforesaid and produce evidence of such payment by the due date, a further penalty not exceeding three times of the amount due will be imposed on you under sub-section (2) of Section 4 of the Act.

Date:

Place:

Competent Authority

FORM - 'C'
Notice for production of documents
[See Rule- 9 (2)]

To,

.....

In order to enable to ensure that the undersigned whether the return filed by you under rule 10 of the Madhya Pradesh Gramin Avsanrachana Tatha Sadak Vikas Niyam, 2005 of the financial year is correct and complete, you are hereby required to attend in person or by authorized representative at my office at (place) on at A. M./P. M. and thereto produce or cause to be produced the accounts and documents specified below and any other evidence on which you may rely in support of the said return.

In the event of your failure to comply with all the terms of this notice, the undersigned shall proceed to assess under

sub-section (3) of Section 4 of the Madhya Pradesh Gramin Avsanrachana Tatha Sadak Vikas Adhiniyam, 2005 in accordance with law.

Place:

Date:

Signature of Competent Authority

Particulars of accounts and documents required:—

(a)

(b)

FORM - 'D'

Assessment of Tax and Notice of Demand

[See Rule- 9 (2)]

To,

Shri.

.....

.....

You are hereby noticed that amount of tax payable by you for the financial year has been determined Rs (Rupees) only, whereas you have paid Rupees (Rupees) only by way of tax for the said year.

You are hereby directed to pay the tax amount alongwith the following penalty/fine into the Receipt Head within thirty days from the date of receipt of this notice by you and to produce the receipt in proof of payment before the undersigned within seven days from the date of such payment.

In the event of your failure to comply with this notice, the tax, penalty and fine shall be recovered as an arrear of land revenue as provided under Section 12 of the Madhya Pradesh Gramin Avsanrachana Tatha Sadak Vikas Adhiniyam, 2005.

Details of the assessment and payment made are given below.

ASSESSMENT DETAILS :

- | | |
|---|---------------------------------------|
| 1. Period of assessment | |
| 2. Location of the Mineral area,
Mineral bearing land or quarry. | |
| 3. Date of assessment | |
| 4. Books of accounts/returns verified | |
| 5. Amount of Tax payable for the period | Rs (Rupees) only. |
| 6. Amount of tax paid, if any | Rs (Rupees) only. |
| 7. Penalty, if any | Rs (Rupees) only. |
| 8. Fine, if any | Rs (Rupees) only. |
| 9. Balance to be paid (defaulted amount) | Rs (Rupees) only. |

Place:

Date:

Competent Authority

FORM - 'E'
ANNUAL RETURN SHOWING PRODUCTION OF MINERAL/ORES SALE PRICE AND

TAX FOR THE FINANCIAL YEAR

[See Rule- 10 (1)]

1. Name of the holder of the mineral bearing land
2. Name of the minerals/ore.
3. Name and location of the land/mine/quarry
4. Extent of mineral bearing land Acres/Hectares.
5. Period of holding years from. (date) to. (date)

(Quantity in metric tonne)
(Tax in Rupees.)

Year immediately preceding the financial year	Production		Quantity dispatched for			* Ex-mines sale price on 1st March (Grade wise) Rs. per tonne	
	Grade	Quantity	Sale		Captive use	Domestic	Export
			Domestic	Export			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Arrear of Tax as on beginning of the year			Demand of tax during the year			Balance of Tax as at the end of the year		
Principal	Penalty/Fine	Total	Principal	Penalty/Fine	Total	Principal	Penalty/Fine	Total
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)

Particulars of payment of tax			Remarks
Amount	Chalan No.	Date	
(18)	(19)	(20)	(21)

Signature of the holder of the mineral bearing land

*N. B:—Copies of Sale Bills or Invoices or Vouchers of the mineral prevailing on 31st March of the year should be enclosed.

FORM - 'F'
Order of Assessment
[See Rule- 10 (3)]

Office of the Competent Authority

Circle

District

Date

1. Name and address of the holder of Mineral bearing land.
2. Name of the Mineral.
3. Name of the Mines and location
4. Extent of the Mineral bearing area (In acres/hectares).
5. Period of Assessment.
6. Amount of tax assessed.

Assessment Order

Place :

Date:

Competent Authority

FORM - 'G'
Notice of demand
[See Rule- 10 (3)]

To,

1. Name and address of the holder of Mineral bearing land.
2. Name of the Minerals
3. Name of the Mines/Mineral bearing land and the location
4. Extent of mineral bearing area (In hectares/acres).

Please take notice that for the failure to file the return for the year a sum of rupees as tax has been assessed on you under the Madhya Pradesh Gramin Avsanrachana Tatha Sadak Vikas Adhiniyam, 2005 and the rules made thereunder as per orders passed on

You are required to pay the above sum into the Receipt Head within thirty days from the date of receipt of this notice and produce the receipt before the undersigned within seven days from the date of payment, failing which the said sum of Rs. will be recovered from you as an arrear of land revenue.

In case, you fail to pay the sum as aforesaid by the due date, a penalty not exceeding three times the tax due shall be imposed under sub-section (2) of Section 4 of the Act and fine for the non-filing of return shall be imposed on you.

Place:

Date:

Competent Authority

FORM - H

Appeal

[See Rule- 11 (1)]

(To be submitted in duplicate)

To,

The

The day of

1. (a) Period of assessment/determination of tax
- (b) Date of assessment/determination of tax appealed against
- (c) Name and designation of the Officer making the said assessment/determination of tax/imposition of penalty and passing the order
- (d) Amount of tax assessed and demanded
Rs. (Rupees) only.
- (e) Amount of tax in dispute.

The petitioner the owner of the mineral bearing land or quarry over hectares in village of district for (name of the mineral) having his office/principal office/Head office at swear as follows:—

- (i) Under the Madhya Pradesh Gramin Avsanrachana Tatha Sadak Vikas Adhiniyam, 2005, petitioner has been assessed to tax for Rs. (Rupees)
 - (ii) A penalty of Rs. (Rupees) has been imposed on the petitioner.
2. A copy of the Assessment/Determination of tax Order appealed against, is attached.
 3. The petitioner has paid half of tax assessed and demanded as mentioned in item 1 (d) above amounting to Rs. (Rupees) only in these proceedings in Treasury challan No. dated
 4. The petitioner has submitted return(s) for the above period.
 5. Being aggrieved by the aforesaid assessment/determination/order, the petitioner begs to prefer this appeal on the following other grounds.

GROUND

(Here enter the grounds on which the petitioner relies for the purpose of the appeal)

PRAYER

Signature of petitioner

Address:

Place:

Date:

FORM - I

Register of Demand, Collection and Balance of Tax and Penalty/Fine

(See Rule- 15)

1. Name of the holder of mineral bearing land
2. Serial number in the Register.
3. Name of the mineral
4. Name of the mines/mineral bearing land and location
5. Area in acre/hectares

(Note.—The column relating to penalty/fine shall be filled up only after an order imposing penalty/fine under rule-10 or rule 13 is passed).

Rupees in figures (in words)

Year (Financial) of demand	Amount outstanding at the end of the previous year			Demand during the year		
	Tax	Penalty/fine	Total	Tax	Penalty/fine	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Total due by the end of the year			Amount collected during the year		
Tax	Penalty/fine	Total	Tax	Penalty/fine	Total
(8)	(9)	(10)	(11)	(12)	(13)

Balance at the end of the year			Refund	Remarks
Tax	Penalty/fine	Total		
(14)	(15)	(16)	(17)	(18)

By order and in the name of the Governor of Madhya Pradesh,
MANISH SINGH, Dy. Secy.