



The Orissa Cess Act, 1962

Act 11 of 1962

Keyword(s):

Estate, Intermediary, Khas Possession, Land, Raiyat

Amendments appended: 30 of 1992, 10 of 1994

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ORISSA ACT 11 OF 1962
THE ORISSA CESS ACT, 1962
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SCHEDULE

ORISSA ACT 11 OF 1962

[THE ORISSA CESS ACT, 1962]

[Received the assent of the Governor on the 3rd May 1962, first published in an extraordinary issue of the Orissa Gazette, dated the 11th May, 1962]

AN ACT TO CONSOLIDATE AND AMEND THE LAW
RELATING TO CESS IN THE STATE
OF ORISSA

Be it enacted by the Legislature of the State of Orissa in the Thirteenth year of the Republic of India, as follows :—

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Orissa Cess Act, 1962. Short title, extent and commencement.

(2) It shall extend to the whole of the State of Orissa.

(3) This section shall come into force at once. The remaining provisions of this Act shall come into force² on such date as the Government may, by notification, appoint.

2. (1) On the coming into force of this Act Repeal in any district or part of a district the enactments specified in the first column of the Schedule so far as they are in force in the State of Orissa, shall, as regards such district or part of the district, be repealed to the extent mentioned in the third column thereof :

Provided that such repeal shall not affect the previous operation of such enactments or anything duly done or suffered or any right, privilege, obligation or liability acquired, accrued or incurred thereunder.

1. For the Statement of Objects and Reasons, see *Orissa Gazette*, Extraordinary, dated the 12th October 1961 (No. 710) and for Report of Select Committee, see *ibid.*, dated the 23rd March 1962 (No. 166).

2. Sections 2 to 22 came into force with effect from the 1st January 1963 vide Notification No. 61262-IVC-22/62-R., dated the 26th December 1962, published in *Orissa Gazette*, Extraordinary, dated the 27th December 1962 (No. 778).

(Sec. 3)

(2) All rules, orders, appointments and valuations in force at the commencement of this Act, which were made under the said enactments shall, so far as they are consistent with the provisions of this Act, be deemed to have been made under this Act.

(3) Every sum due to be collected in respect of arrears of cess, of expenses incurred, of fees or cost payable, of notices served or of fines imposed under the said enactments, shall be deemed to be due on such account under this Act; and all cess so imposed and every sum so due may be levied or realised as herein provided.

Definitions

3. In this Act, unless there is anything repugnant in the subject or context—

(i) 'Collector' means the Collector of a district and includes a Deputy Commissioner ;

(ii) 'estate' includes a part of an estate and means any land held by or vested in an Intermediary and included under one entry in any revenue roll or any of the general registers of revenue paying lands and revenue-free lands, prepared and maintained under the law relating to land revenue for the time being in force or under any rules, order, custom, usage having the force of law, and includes revenue-free lands not entered in any register or revenue-roll and all classes of tenures or under-tenures, any jagir, inam or maufi or other similar grant ;

Explanation 1 — 'Land Revenue' means all sums and payments in money or in kind, by whatever name designated or locally known, received or claimable by or on behalf of the State from an Intermediary on account of or in relation to any land held by or vested in such Intermediary.

(Sec. 3—contd.)

Explanation II — 'Revenue-free land' includes land which is, or but for any special covenant, agreement, engagement or contract would have been liable to settlement and assessment of land revenue or with respect to which the State has power to make laws for settlement and assessment of land revenue.

Explanation III — In relation to merged territories 'estate' as defined in this clause, shall also include any mahal or village or collection of more than one such mahal or village held by or vested in an Intermediary which has been or is liable to be assessed as one unit to land revenue whether such land revenue be payable or has been remitted or compounded for or redeemed in whole or in part;

(iii) 'Government' means the State Government of Orissa ;

(iv) 'Intermediary' with reference to any estate means a proprietor, sub-proprietor, landlord, land-holder, malguzar, thikadar, gaontia, tenure-holders, under-tenure-holder and includes an inamdar, a jagirdar, zamindar, ilaquedar, khorposhdar, Parganadar, sarbarakar and maufidar including the Ruler of an Indian State merged with the State of Orissa and all other holders or owners of interest in land between the raiyat and the State ;

Explanation I — Any two or more Intermediaries holding a joint interest in an estate which is borne either on the revenue-roll or on the rent-roll of another Intermediary shall be deemed to be one Intermediary for the purposes of this Act.

Explanation II — The heirs and successors-in-interest of an Intermediary and where an Intermediary is a minor or of unsound

(Sec. 3—contd.)

mind or an idiot, his guardian, committee or other legal curator shall be deemed to be an Intermediary for the purposes of this Act. All acts done by an Intermediary under this Act shall be deemed to have been done by his heirs and successors-in-interest and shall be binding on them.

- (v) 'khas possession' used with reference to the possession of an Intermediary of any land used for agricultural or horticultural purposes, means the possession of such Intermediary by cultivating such land or carrying on horticultural operations thereon himself with his own stock or by his own servants or by hired labour or with hired stock ;

Explanation — 'Land used for horticultural purposes' means land used for the purpose of growing fruits, flowers or vegetables.

- (vi) 'land' means lands of whatever description and includes land which is covered with water, but does not include houses or buildings ;
- (vii) 'prescribed' means prescribed by rules made by the Government under this Act ;
- (viii) 'raiyat' means any person who holds land for the purposes of agriculture with rights of occupancy or with permanent and heritable rights therein or is a raiyat within the meaning of any law relating to land tenures but shall not include persons holding mediately or immediately under a raiyat ;
- (ix) 'year' means the cess year as determined by the Board of Revenue under section 5.

(Secs. 4-5)

CHAPTER II

IMPOSITION AND APPLICATION
OF THE CESS

4.(1) From and after the commencement of this Act all lands shall be liable to the payment of cess determined and payable as herein provided :

All lands to be liable to payment of cess.

[Provided that no such cess shall be payable in respect of lands which were not liable to payment of rent or revenue prior to the 1st day of April, 1977 or lands in respect of which a tax on holding is assessed under the Orissa Municipal Act, 1950] :

Orissa Act 23
of 1950.

²[Provided further that nothing in the preceding proviso shall apply to lands held for carrying on mining operations.]

(2) Save as otherwise expressly provided in this Act, nothing contained in sub-section (1) shall prejudice or affect the operation of any law relating to land revenue or tax, cess, rate or fee in respect of any land or to the assessment or collection thereof.

(3) Notwithstanding anything contained in this section or in any of the other provisions of this Act, all revenue-free or rent-free lands shall continue to remain liable to pay cess on the basis of assessment, if any, in force immediately before the commencement of this Act made under any of the laws specified in the Schedule until the revenue or rent in respect of such land becomes payable under any law for the time being in force and every amount due or which may become due on account of such cess shall be deemed to be an amount due under this Act.

5. (1) The cess shall be assessed on the annual value of all lands on whatever tenure held calculated in the manner hereinafter appearing.

Rate of cess, assessment and fixation of cess year.

1. Substituted by the Orissa Cess (Amendment) Act, 1978 (Or. Act 7 of 1978), s. 2. This Amendment came in to force w. e. f. the 1st April, 1977.

2. Inserted by the Orissa Cess (Amendment) Act, 1976 (Or. Act 42 of 1976), s. 2.

(Sec. 6)

¹[(2) The rate per year at which such cess shall be levied shall be—

- (a) one hundred per centum of the annual value in the case of lands held for carrying on mining operations; and
- (b) fifty per centum of the annual value in the case of other lands.]

(3) The Board of Revenue, shall by an order published in the Gazette, fix the date from which cess leviable under this Act in any district or part of a district shall take effect and may fix and from time to time alter the date from which the cess year shall run in any district or part thereof.

Persons by whom cess payable.

6. (1) Notwithstanding anything contained in any other law the cess shall be payable —

- (a) by a raiyat for the lands he holds and shall be paid by him to the landlord immediately under whom he holds the land ;²[*]
- (b) by an Intermediary in respect of his estate and such cess together with the amount payable to him as cess by Intermediaries subordinate to him and the raiyats holding under him shall be paid by him to the Intermediary immediately superior to him or to the Government, as the cases may be,

³[(c) by a person for the lands he holds for carrying on mining operations and shall be paid by him to the Government.]

Explanation — For the purposes of clause (a) 'landlord' shall include the Government.

(2) Cess shall be paid on such dates and in such manner as may be prescribed.

1. Substituted by the Orissa Cess (Amendment) Act, 1980 (Or. Act 5 of 1980), s. 2, w. e. f. the 1st April, 1980.

* Cess levied throughout the State with effect from the 1st April 1963— vide Notification No. 1222-IX-8/63-R, dated the 26th March 1963, published in *Orissa Gazette*, Extraordinary, dated the 28th March 1963 (No. 205).

2. Omitted by the Orissa Cess (Amendment) Act, 1976 (Or. Act 42 of 1976), s. 3.

3. Inserted by *ibid.*

(Sec. 7)

7. (1) The annual value of lands held by a raiyat shall be the rent payable by such raiyat to the landlord immediately under whom he holds the land : Annual value.

Provided that in case of lands held on payment of rent in kind or partly in cash and partly in kind the annual value shall be calculated according to the rates of rent 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 equitable method which the said Board may approve for that case.

(2) In the case of lands held as an estate the annual value shall be the aggregate of —

(a) the amount which the Intermediary is entitled to receive on account of revenue or rent less the amount payable by such Intermediary as revenue to the Intermediary immediately superior to him or to the Government, as the case may be ; and

(b) the rent, if any, payable in respect of lands in the Khas possession of the Intermediary.

[3) In the case of lands held for carrying on mining operations, the annual value shall be the royalty or, as the case may be, the dead rent payable by the person carrying on mining operation, to the Government.]

Explanation — For the purposes of this section—

(i) whatever is lawfully payable or deliverable in money or in kind —

(a) by a raiyat to his landlord or by an Intermediary in respect of lands in his khas possession within the estate, on account of the use and occupation of the land shall be deemed to be rent ; and

(Sec. 8)

(b) by an Intermediary in respect of his estate to Government or to his superior Intermediary shall be deemed to be revenue ;¹[*]

(ii) "Landlord" includes Government.

²[iii) "dead rent" means the dead rent payable under the Mines and Minerals (Regulation and Development) Act, 1957; 6 of 1957

(iv) "rent" includes the surcharge payable under the Orissa Land Revenue (Re-imposition) Act, 1975; Orissa Act 33 of 1975,

(v) "royalty" means the royalty payable under the Mines and Minerals (Regulation and Development) Act, 1957 and includes any 67 of 1957 payments made or likely to be made to the Government for the right of raising minerals from the land which shall be calculated on every tonne of such minerals despatched from the land at the same rate as prescribed under the said Act or such other rate as may be fixed by Government, but not exceeding the amount which would have otherwise been payable as royalty under the said Act.]

Assessment
of cess
during
Settlement
proceedings.

³[8. (1) Where proceedings for settlement of rent in respect of land are being carried on under the Orissa Survey and Settlement Act, 1958 (hereinafter referred to as the said Act), Government may, by order, direct that cess payable under this Act in respect of any such land shall also be assessed in the course of such proceedings. Orissa Act 3 of 1959.

(2) On an order being made under sub-section (1) the provisions of the said Act in so far as they relate to settlement of rent shall apply as fully and

1. Deleted by the Orissa Cess (Amendment) Act, 1976 (Or. Act 42 of 1976), s. 4 (b) (i).

2. Inserted by *ibid.*, s. 4 (b) (ii).

3. Substituted by the Orissa Cess (Amendment) Act, 1965 (Or. Act 10 of 1965), s. 2.

(Secs. 9—9-B)

effectively as if under the said provisions cess had been required to be assessed alongwith the rent and incorporated in the records relating to such rent.

(3) The cess so assessed shall, subject to the alterations, if any, in proceedings under the said Act for alteration of rent, be deemed to have been correctly assessed under this Act and shall take effect from the same date from which such rent takes effect.

9. Where proceedings under the provisions of the said Act are being carried on in any area for preparation of record-of-rights or for settlement of rent or for both, Government may, by order, direct that in course of the said proceedings the cess payable under this Act shall, subject to the rules made in that behalf be assessed in respect of lands held as an estate in the aforesaid area, which are not covered by an order under sub-section (1) of section 8 by such of the officers conducting the said proceedings and in such manner as may be specified in the said rules and the cess so assessed shall take effect from the date notified in that behalf by Government.

Assessment
of cess in
cases of
estates
during
Settlement
proceed-
ings.

9-A. The cess payable in respect of lands not covered by an order made under sub-section (1) of section 8 or under section 9 shall, whenever Government, by order, so direct, be assessed or revised by the Collector in the prescribed manner and the cess so assessed or revised shall take effect from the beginning of such year as may be fixed by the Board of Revenue.]

Assessment
of cess in
other cases.

[9-B. (1) The cess payable in respect of lands held for carrying on mining operations shall be assessed in the prescribed manner.

Assessment
of cess on
lands held
for mining
operations.

(2) Nothing contained in sections 8, 9 and 9-A shall apply in relation to the assessment of cess in respect of the aforesaid lands.]

(Secs. 10-11)

Application
of proceeds
of the cess.

¹[10. (1) Notwithstanding anything contained in any other law, all amounts collected as cess shall be credited to the Consolidated Fund of the State and out of the amounts so credited ²[fifty per centum of those which represent] cess collected in respect of lands, other than the lands held for carrying on mining operations, shall be utilised for the following purposes, namely:—

- (a) primary education;
- (b) contribution to Grama Panchayats; and
- (c) contribution to Samitis

(2) The allotment of amounts to be utilised for the purposes mentioned in clauses (a), (b) and (c) of sub-section (1) shall be made in such proportion as may be prescribed.

Explanation—In this section, “Grama Panchayat” means a Grama Panchayat constituted under the Orissa Grama Panchayat Act, 1964 and “Samiti” means a Panchayat Samiti constituted under the Orissa Panchayat Samiti Act, 1959.]

Or. Act
1 of 1965.
Or. Act 7
of 1960.

Remission
of cess.

³[⁴10-A. Whenever distress is caused to the land owners by serious drought, flood, fire, cyclone, earthquake or any other serious natural calamity in the State of Orissa or any part thereof, Government may, by order, direct that cess payable under this Act in respect of all or any of the lands in the State or such part thereof, as the case may be, shall be remitted or realisation of such cess shall be suspended for such period as may be specified in the order.]

Explanation—For the purposes of this section the expressions “rent” and “revenue” shall have the same meaning as assigned to them under section 7.]

11.

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*

1. Substituted by the Orissa Cess (Amendment) Act, 1976 (Or. Act 42 of 1976), s. 6.

2. Substituted by the Orissa Cess (Amendment) Act, 1978 (Or. Act 7 of 1978), s. 4. This section came into force w. e. f. the 1st April 1977.

3. Inserted by the Orissa Cess (Amendment) Act, 1976 (Or. Act 15 of 1966), s. 2.

4. Substituted by the Orissa Cess (Amendment) Act, 1980 (Or. Act 5 of 1980), s. 3, w. e. f. the 20th May 1980.

5. Omitted by Orissa Cess (Amendment) Act, 1965 (Or. Act 10 of 1965), s. 3.

(Secs. 12—16)

CHAPTER III

MISCELLANEOUS

[12. If any instalment of cess or part thereof payable to Government or Intermediary is not paid within fifteen days from the date on which the same becomes due, the amount of such instalment or part thereof, together with interest at the rate of six per centum per annum calculated from the date on which such instalment became due and the costs of recovering the same, may be recovered at any time within—

Interests to be paid in cases of default and limitation for realisation of arrears.

- (a) three years after it becomes due, if the same is payable to an Intermediary; and
- (b) ten years after it becomes due, if the same is payable to Government.]

13. Every amount due, or which may become due, to the Government under the provisions of this Act or the rules made thereunder in respect of any arrears of cess, any expenses incurred, any interest, fee or costs payable, any notice served, any fines imposed or on any other account shall be recoverable as an arrear of land revenue.

Dues under the Act and the Rules made thereunder to be recovered as arrear of land revenue.

14. The Board of Revenue may at any time invest any officer not below the rank of a Sub-Deputy Collector with the powers of a Collector under this Act or the Rules made thereunder to be exercised by such officer under the control and supervision of the Collector of the district or independently of such control and supervision as the Board of Revenue may direct.

Board of Revenue to invest Officers not below the rank of Sub-Deputy Collector with Collector's powers.

15. The Collector may, with the sanction of the Board of Revenue delegate all or any of his powers and functions under this Act or the rules made thereunder to be exercised under his control and supervision by any officer not below the rank of a Sub-Deputy Collector.

Collector may delegate powers.

16. The Collector or any officer exercising the powers of a Collector under this Act may, subject to the rules made thereunder, at any time enter upon any land but not a dwelling house with such officers or other persons as he considers necessary, and make a survey or take measurements thereof or do any other act which he considers necessary for carrying out any of his duties under this Act.

Power to enter upon land to make survey, etc.

⁴ Substituted by the Orissa Limitation (Recovery of Revenue) Act, 1964 (Or. Act 14 of 1964), s. 5.

(Secs. 17—20)

Power to
compel
production
of records
and docu-
ments and to
enforce
attendance
of witnesses.

17. Subject to the provisions of this Act and the rules made thereunder, any officer in dealing with proceedings or making an enquiry under this Act or the rules made thereunder shall have the powers of a Civil Court under the Code of Civil Procedure, 1908, for the purpose of enforcing the attendance of witnesses, compelling production of documents and examining witnesses on oath and such officer shall record the substance of the evidence, if any, taken by him. 5 of 1968

Appeals

18. (1) An appeal by any person aggrieved by any order made by the Collector under section 9-A shall, if preferred within thirty days from the date of the order appealed against, lie to—

(a) the Collector of the district, when the order is made by an officer below the rank of such Collector; or

(b) the Revenue Divisional Commissioner having jurisdiction when it is made by a Collector of a district.

(2) An appeal by any person aggrieved by an order of assessment of cess made in proceedings in pursuance of section 9 shall, if filed within thirty days from the date of the order appealed against, lie to the prescribed authority.

(3) Appeals preferred under this section shall be heard and disposed of in the prescribed manner.]

Power of
revision by
Board of
Revenue.

19. The Board of Revenue may, of its own motion or on application, call for the records and revise any order passed under this Act or the rules made thereunder after giving the parties concerned an opportunity of being heard.

² [Explanation—Nothing in this section shall apply in relation to proceedings for assessment of cess in pursuance of an order made under section 8.]

Protection of
action taken
under this
Act.

20. (1) No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done in pursuance of this Act or the rules made thereunder.

¹ Substituted by the Orissa Cess (Amendment) Act, 1965 (Or. Act 10 of 1965), s. 4.

² Added by the Orissa Cess (Amendment) Act, 1965 (Or. Act 10 of 1965), s. 5.

(Secs. 21-22)

(2) No suit or other legal proceedings shall lie against the Government for any damage caused or likely to be caused or for any injury suffered or likely to be suffered by virtue of any provision of this Act or the rules made thereunder or by anything in good faith done or intended to be done in pursuance of this Act or the rules made thereunder.

21. (1) The Government may, after previous publication, make rules* for carrying out all or any of the purposes of this Act. Power to make rules.

(2) In particular and without prejudice to the generality of the foregoing powers, they may make rules in respect of all or any of the matters expressly required or allowed by this Act to be prescribed.

(3) In making rules under this section the Government may provide that a breach of any of the rule shall be an offence punishable with fine which may extend to two hundred fifty rupees.

(4) All rules made under this section shall be laid before the Legislative Assembly as soon as possible after they are made for a total period of fourteen days which may be comprised in one or more sessions and shall be subject to such modifications as the Assembly may make during the said period.

Power to
remove
difficulty.

22. If any doubt or difficulty arises in giving effect to the provisions of this Act, the Government may, as occasion may require, by order, do anything, not inconsistent with the provisions of this Act or the rules made thereunder, which appears to them necessary for the purpose of removing the doubt or difficulty.

* For rules see Notification No. 6685-IV-C-11/62-R, dated the 30th January 1963, published in *Orissa Gazette, Extraordinary*, dated the 31st January 1963 (No. 72).

SCHEDULE
[ENACTMENTS REPEALED]
(See section 2)

Number and year	Short title	Extent of repeal
1	2	3
1. Bengal Act IX of 1880	The Cess Act, 1880	The whole
2. Orissa Regulation V of 1936.	The Angul Laws Regulation, 1936.	Section 54-A
3. Order of 1948	The Administration of Orissa States Order, 1948.	Paragraph 11 in so far as it is repugnant to the provisions of this Act.
4. Order of 1949	The Administration of the Mayurbhanj State Order, 1949.	Paragraph 12 in so far as it is repugnant to the provisions of this Act,
5. Orissa Act 7 of 1960	The Orissa Panchayat Samiti and Zilla Parishad Act, 1959.	Section 58-A.

ANNEXURE

PROVISIONS OF THE ORISSA CESS (AMENDMENT)
ACT, 1966 (Or. Act 15 of 1966) NOT INCOR-
PORATED IN THE ORIGINAL ACT

* * * *

3. Whenever rent or revenue payable by any person in respect of his lands has been remitted or realisation of such rent or revenue has been suspended for any period, Government may, by order, direct that forest cess, fuel cess or nistar cess, if any, payable by such person shall be remitted or, as the case may be, realisation of such cess shall be suspended for the period aforesaid.

Remission of forest, fuel and nistar cess.

ORISSA ACT 30 OF 1992

*** THE ORISSA CESS (AMENDMENT) ACT, 1992**

[Received the assent of the Governor on the 23rd November 1992, first published in an extraordinary issue of the Orissa Gazette, dated the 27 November 1992]

AN ACT FURTHER TO AMEND THE ORISSA CESS ACT, 1962.

B_R it enacted by the Legislature of the State of Orissa in the Forty-third Year of the Republic of India as follows :—

Short title.

1. This Act may be called the Orissa Cess (Amendment) Act, 1992.

Amendment
of section 12.

2. In the Orissa Cess Act, 1962, in Section 12, for the words "six per centum", the words "twelve per centum" shall be substituted.

Orissa Act
11 of 1962.

* For the Bill, see *Orissa Gazette*, Extraordinary, dated the 10th March 1992 (No. 351)

** For Report of the Select Committee Report see *Orissa Gazette*, Extraordinary, dated the 17th October, 1992 (No. 1404).

ORISSA ACT 10 OF 1994
THE ORISSA CESS (AMENDMENT) ACT, 1994

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ORISSA ACT 10 OF 1994

* THE ORISSA CESS (AMENDMENT) ACT, 1994

[Received the assent on the Governor of the 9th May 1994, first published in an extraordinary issue of the *Orissa Gazette*, dated the 23rd May 1994.]

AN ACT FURTHER TO AMEND THE ORISSA CESS ACT, 1962

BE it enacted by the Legislature of the State of Orissa in the Forty-fifth Year of the Republic of India as follows:—

Short title and commencement

1. (1) This Act may be called the Orissa Cess (Amendment) Act, 1994.

(2) This section and section 13 shall come into force at once, clause (i) of section 3 and sections 5, 6 and 7 shall be deemed to have come into force on the 5th day of April, 1991 and the remaining provisions of this Act shall come into force on such date as the State Government may, by notification, appoint.

Amendment of section 2.

2. In the Orissa Cess Act, 1962 (hereinafter referred to as the principal Act ^{Orissa Act 11 of 1962.} in sub-section (1) of section 2, for the word and figure "Schedule I", the word "Schedule" shall be substituted.

Amendment of section 3.

3. In the principal Act, in section 3,—

(i) for clause (vi), the following clause shall be substituted, namely:—

"(vi) 'land' means land of whatever description and includes land which is covered with water, but does not include—

(a) mineral bearing land as defined in the Orissa Rural Employment, Education and Production Act, 1992 ; and

Orissa Act 36 of 1992.

(b) houses or buildings; " ; and

(ii) clause (viii-a) shall be omitted.

Amendment of section 4.

4. In the principal Act, in section 4, the second proviso to sub-section (1) shall be omitted.

Amendment of section 5.

5. In the principal Act, for section 5, the following section shall be substituted, namely:—

“5. (1) The cess shall be assessed on the annual value of all lands on whatever tenure held calculated in the manner hereinafter appearing.

(2) The rate per year at which such cess shall be levied shall be fifty per centum of the annual value of the land with effect from the 5th day of April 1991 and seventy-five per centum of such value with effect from such date as the State Government may, by notification, appoint.”

Omission of section 5-A.

6. In the principal Act, section 5-A shall be omitted.

Amendment of section 6.

7. In the principal Act, for section 6, the following section shall be substituted, namely:—

“6. (1) Notwithstanding anything contained in any other law, the cess shall be payable by a raiyat for the land he holds to the landlord under whom he holds the land.

Explanation—For the purposes of this sub-section, 'landlord' shall include the Government.

(2) Cess shall be paid on such dates and in such manner as may be prescribed.”

*For the Bill see *Orissa Gazette*, Extraordinary, dated the 24th February 1994 (No.260)

Amendment
of section 7.

8. In the principal Act, for section 7, the following section shall be substituted, namely:—

“7. The annual value of the land held by a raiyat shall be the rent payable by such raiyat to the landlord under whom he holds the land :

Provided that in case of lands held on payment of rent in kind or partly in cash and partly in kind, the annual value shall be calculated according to the rates of rent 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 equitable method which the said Board may approve for that case.

Explanation—For the purposes of this section,—

(i) whatever is lawfully payable or deliverable in money or in kind or in both by a raiyat to his landlord on account of the use and occupation of the land shall be deemed to be rent ; and

(ii) “landlord” includes Government.”.

Omission
of section 9-B.

9. In the principal Act, section 9-B shall be omitted.

Amendment
of section 10.

10. In the principal Act, in section 10,—

(i) for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) Notwithstanding anything contained in any other law, all amounts collected as cess shall be credited to the Consolidated Fund of the State and shall be utilised for the following purposes, namely:—

(a) contribution to Grama Panchayats ; and

(b) contribution to Samitis.” ; and

(ii) in sub-section (2), for the words, brackets and letters “clauses (a), (b) and (c)”, the words, brackets and letters “clauses (a) and (b)” shall be substituted.

Omission of
section 21-A.

11. In the principal Act, section 21-A shall be omitted.

Amendment
of Schedule-I

12. In the principal Act, in schedule-I, for the word and figure “Schedule-I” the word “Schedule ” shall be substituted.

Validation.

13. (1) Notwithstanding 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 cesses realised under the principal Act on or after the 5th day of April, 1991 and before the commencement of this section shall be deemed to have been validly taken, done, made, issued or realised, as the case may be, as if sections 3, 5, 6 and 7 of the principal Act as amended by this Act were in force at all material times when such actions were taken, things were done, rules were made, notifications were issued or cesses were realised and no suit or proceeding shall be maintained or continued in any court for the refund of the cesses realised under the principal Act.

(2) For the removal of doubts it is hereby declared that nothing in sub-section (1) shall be construed as preventing any person from claiming refund of any cess paid by him in excess of the amount due from him under the principal Act as amended by this Act.