The Maharashtra Education (Cess)
(Remission of Special Assessment)
Rules, 1964.

GOVERNMENT OF MAHARASHTRA.
Revenue and Forests Department.
Resolution No.EDC.1063/24606-C.
Sachivalaya, Bombay, 8th October, 1964.

RESOLUTION

The Draft Notification making the rules published in the Maharashtra Education (Cess)(Remission of Special Assessment) Rules, 1964 was previously published under Government Notification, Revenue and Forests Department, No.EDC. 1063-C, dated 23rd July, 1964 and suggestions and objections were invited in regard to the same. No suggestions and objections in respect of the said draft notification have been received by Government. The Notification should, therefore, now be published finally in part IV-B of the Maharashtra Government Gazette Extraordinary, dated 8th October, 1964.

2. The Translation Officer, Director of Languages, should make immediate arrangements to translate the notification into Marathi and Hindi in Deonagari Script and send the translations to the Manager, Government Central Press, Bombay, for publication in the Maharashtra Government Gazette.

3. The Manager, Government Central Press, Bombay, is requested to print sufficient number of copies of the Notification, in english, Marathi and Hindi, and supply them to the Collectors and other Officers immediately in accordance with the appended distribution list. The Manager should also be requested to keep sufficient number of copies of rules in English and other langauages for sale to the public.

4. The cost of printing the rules should be debited to the Budget head "19 General Administration" for the purpose of Proforma Accounts.

By order and in the name of the Governor of Maharashtra,

R.T. NADKARNI,
Under Secretary to Government.

To

*All the Commissioners of the Divisions

The Translation Officer, Director ate of Languages,
Bombay (with 5 copies),
The Director of Publicity, for issuing a Press Note,
The K Branch, Revenue and Forests Department.

No. of 1964.

Copy forwarded for information and guidance to -

ACCOMPANIMENT TO THE GOVERNMENT RESOLUTION, REVENUE AND FORESTS DEPARTMENT, NO.EDC.1063/24606-C, DATED 8TH OCTOBER, 1964.

LIST FOR DISTRIBUTION

Designation of the Officer.	Number of copies		
	English	Marathi	Hindi.
The Commissioner of each Division.	25	50	25
The Settlement Commissioner and Director of Land Records.	25	25	25
The Collector of each district.	50	500	25
The Secretary, Revenue and Forests Department.	200	100	10

ACCOMPANIMENT TO GOVERNMENT RESOLUTION, REVENUE AND FORESTS DEPARTMENT, NO.EDC.1063/24606-C, DATED 8TH OCTOBER, 1964.

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NOTIFICATION

Revenue and Forests Department,
Sachivalaya, Bombay-32,
Dated: 8th October, 1964.

Maharashtra Education Cess Act, 1962.

No.EDC.1063/24606-C. - In exercise of the powers conferred by Clauses(e) and (f) of sub-section(2) of section 26 of the Maharashtra Education (Cess) Act, 1962 (Mah.XXVII of 1962), and of all other powers enabling it in that behalf, the Government of Maharashtra hereby makes the following rules, namely:-

1. Short-title:-These rules may be called the Maharashtra Education (Cess) (Remission of Special Assessment) Rules, 1964.

2. Definitions:- In these rules, unless the context requires otherwise, -

(a) "Act" means the Maharashtra Education (Cess)Act, 1962;

(b) "application" means an application to the Assessing Officer under sub-section (1) of Section 21;

(c) "section" means section of the Act.

3. Manner of making applications:- (1) Every application shall -

(a) state the particulars of agricultural land on which the commercial crop is raised;

(b) specify the name of the commercial crop claimed to have been affected;

(c) state the cause of failure of the crop, that is to say, flood, drought, locusts or the like;

(d) state the rate of special assessment levied on the agricultural land on which the commercial crop is raised;

(e) state the amount of remission of special assessment claimed;

(f) specify the name and address of the applicant.

(2) Every application in cases where a commercial crop has failed due to a calamity of a fixed duration shall be made within thirty days from the date on which that calamity occurred, and in cases where a commercial crop has failed due to a calamity of an uncertain duration, not earlier than thirty days prior to the normal time of harvesting of the crop.

(3) The application shall bear the signature or thumb impression of the applicant or of his duly authorised agent, and either be presented to the Assessing Officer in person or be sent to him by registered post.

4. Manner of conducting Inquiry:-On receipt of the application under rule 3, the Assessing Officer shall cause inquiries to be made to find out the correctness of the particulars mentioned in the application. He shall, after being satisfied, proceed to determine the out-turn of the crop in the following manner, namely:-

(a) the out-turn of each commercial crop shall be determined in term of the proportion the actual yield per acre bears to the normal yield per acre, the normal yield per acre of a crop being reckoned at seventyfive per cent;

(b) the out-turn of each commercial crop reported to have been affect shall be determined separately for each such crop, and not on the resultant out-turn of all such crops grown by any person; and

(c) the out-turn of each commercial crop raised by the applicant on lands situate in different villages shall be determined separately for each such village.

Explanation:- For the purpose of this rule, -

(a) 'actual yield' means the yield estimated on the basis of actual field inspection and crop cutting experiments;

(b) 'normal yield' means the yield calculated on the basis of the yiel normally available in the village as ascertained from the village records, local enquiries or the like.

5. Remission of Special Assessment:-

(1) The rate of remission of special assessment referred to in sub-section (1) of section 21 shall be,-

(a) where the out-turn of the crop does not exceed 25 per cent, in a rupee, 100 per cent;

(b) where the out-turn of the crop exceeds 25 per cent, in a a rupee, but does not exceed 37 per cent, in a rupee, 50 percent; and

(c) where the out-turn of the crop exceeds 37 per cent, in a rupee, nil.

(2) The remission of special assessment shall be determined separately for each commercial crop raised by every person, who claims remission of the special assessment.

6. Manner of making appeal to Collector under Section 21(2):-

Every appeal to the Collector under sub-section (2) of section 21 shall be in the form of a petition addressed to the Collector and be drawn up in concise, intelligible and respectful language. It shall bear the signature or thumb impression of the appellant or his duly authorised agent.

(2) Every such appeal shall specify the name and address of the appellant and shall clearly set out in brief and unexaggerated manner the grounds on which the appeal is made.

(3) Every such appeal shall either be presented to the Collector in person or be forwarded to him by registered post.

(4) Every such appeal shall be accompanied by the original or a certified copy of the order of the Assessing Officer against which the appeal is made.

By order and in the name of the Governor of Maharashtra,

P.H. ABHYANKAR,
Deputy Secretary to Government.

No. RB-RW-1904