

विधि (विधान) विभाग

अधिसूचना

18 नवम्बर, 2020

संख्या-एल0जी0-04/2020-384/लेज0 झारखंड विधान मंडल द्वारा यथा पारित और माननीय राज्यपाल द्वारा दिनांक-07/11/2020 को अनुमत झारखण्ड खनिज धारित भूमि पर (कोविड-19 महामारी) उपकर अधिनियम, 2020 का निम्नांकित अंग्रेजी अनुवाद झारखंड राज्यपाल के प्राधिकार से इसके द्वारा प्रकाशित किया जाता है, जिसे भारत का संविधान के अनुच्छेद 348 के खंड (3) के अधीन उक्त अधिनियम का अंग्रेजी भाषा में प्राधिकृत पाठ समझा जाएगा।

Jharkhand Mineral Bearing Land (Covid-19 Pandemic) Act, 2020

(Jharkhand Act No. 06, 2020)

An Act, to enact MINERAL BEARING LANDS (COVID-19 PANDEMIC) CESS ACT, 2020, in regard to its applicability and enforcement within the State of Jharkhand.

An Act to provide the levy of cess on mineral bearing land for the rehabilitation/employment of labourers/ migrant labourers, creating infrastructures in the field of cottage/village industries, msme, creating employment opportunities, mitigating the hardships caused due to loss of jobs, augmenting the existing health infrastructures and for other necessary purposes in the state of jharkhand arising out of disaster by way of covid-19 pandemic.

Be it enacted by the legislature of the State of Jharkhand in the Seventy First year of the Republic of India as follows:-

1. **Short title, extent and commencement:** -

- (1) This Act may be called the Jharkhand Mineral Bearing Lands (Covid-19 Pandemic) Cess Act, 2020.
- (2) It extends to the whole of the State of Jharkhand.
- (3) It shall come into force on the date of its publication in the official gazette.

2. **Definitions:** -In this Act, unless the context otherwise requires :-

- (1) **“Authorities”** means the authorities as prescribed to carry out the purposes of this Act;
- (2) **“Cess”** means the cess levied under section 3 of this Act, for the purposes provided in section-4;

- (3) “**Disaster**” means a catastrophe, epidemic/pandemic, mishap, calamity or grave occurrence in any area, arising from natural or man-made causes, or by accident or negligence which results in substantial loss of life, loss of employment or human suffering or damage to, and destruction of, property, or damage to, or degradation of, environment, and is of such a nature or magnitude as to be beyond the coping capacity of the community of the affected area;
- (4) “**Despatch**” means despatch of such Run-of-mine/minerals as specified in the Schedule appended to this Act, by the holder to any place outside the mineral bearing land;
- (5) “**Epidemic**” means the occurrence in the state, cases of an illness, specific health related behaviour, or other health related events clearly in excess of normal expectancy and includes COVID-19;
- (6) “**Fund**” means, a fund created for the purposes of depositing the proceeds of cessas “**Covid-19 Pandemic Fund**”; to carry out the purposes as specified in Section 4 of this Act; and shall be utilised in the manner as prescribed;
- (7) “**Government**” means the State Government of Jharkhand;
- (8) “**Governing Body**” means a body of such authorities, as constituted by the State Government to carry out the purposes of this Act, as prescribed;
- (9) “**Holder**” means the holder of mining or quarry lease or exploring license or prospecting license of the mineral bearing land(s);
- (10) “**Mineral Bearing Land**” means holding or holdings of land comprising the area of a land either allocated or granted or deemed to be granted for mineral right i.e. mining or quarry lease or exploring license or prospecting license or petroleum mining lease under the Mines and Minerals (Regulation and Development) Act, 1957, the Coal Bearing Areas (Acquisition and Development) Act, 1957, the Coking Coal Mines (Nationalisation) Act, 1972, the Coal Mines (Nationalisation) Act, 1973, the Coal Mines (Special Provisions) Act, 2015, Petroleum & Natural Gas Rules, 1959;

- (11) **“Mineral Produce”** means a produce of mineral specified in the Schedule, appended to this Act;
- (12) **“Mineral Right”** means rights conferred on a lessee/deemed lessee under a mining lease or quarry lease or exploring license or prospecting license or petroleum mining lease granted or renewed under the Mines and Minerals (Regulation and Development) Act, 1957, the Coal Bearing Areas (Acquisition and Development) Act, 1957, the Coking Coal Mines (Nationalisation) Act, 1972, the Coal Mines (Nationalisation) Act, 1973, the Coal Mines (Special Provisions) Act, 2015, Petroleum & Natural Gas Rules, 1959;
- (13) **“Notification”** means a notification as published in the Official Gazette of the State;
- (14) **“Prescribed”** means prescribed by rules made under this Act;
- (15) **“Section”** means the section(s) under this Act
- (16) **“State”** means the State of Jharkhand;
- (17) **“Schedule”** means the Schedule appended to this Act; and

Words and expressions used but not defined in this Act shall have the same meaning as defined in all the respective Minerals Act(s) and all the respective Rules, including the Disaster Management Act 2005 (Central Act No. 53 of 2005); as assigned to them under all those such Acts; Rules; Notifications or Regulations made or issued thereunder.

3. Levy and collection of cess on mineral bearing land-

- (1) Subject to any limitation imposed by Parliament by law relating to mineral development, there shall be levied and collected, in such manner as may be prescribed, a COVID-19 cess on mineral bearing land in respect of such mineral and at such rates, not exceeding rupees one hundred per tonne/cubic metres, as the case may be; on despatch of such Run-of-mine/mineral, as may be specified in the Schedule appended to this Act, by the State Government from time to time.

- (2) The cess levied under sub- section (1) shall be payable by the holder on despatch of Run-of-mine/mineral in such manner as may be prescribed.
- (3) The proceeds of the Cess shall be credited into the Fund to be known as COVID-19 PANDEMIC FUND.
- (4) The Levy of cess under this Act shall be valid for three years from the date of the commencement of this Act;
- (5) Notwithstanding anything contained in sub-section (4) of this section, the State Government through a notification and for the reasons to be recorded and upon recommendation of the governing body, may extend the levy of cess under this Act, for another one year and also for the succeeding year(s);
- (6) The manner and the procedures for managing the “Fund”, shall be specified or prescribed by the Government.

4. Purposes and objectives of this Act–

The proceeds of the fund so collected shall be appropriated into a separate account, which shall be used for the following purposes:-

- (11) to mitigate the impact of disaster and epidemic;
- (12) to provide the rehabilitation/employment to labourers;
- (13) to create all such infrastructures in the field of Cottage/village Industries, MSME generating employment and mitigating the hardships caused due to loss of jobs due to the pandemic;
- (14) to augment the existing health infrastructures;
- (15) to establish the community shelters/dormitories/kitchens/food securities etc;
- (16) to meet the expenses for transporting the migrating labourers;
- (17) to provide support/compensate all such persons/families who have lost their lives, on account of this epidemic and or during their movement from other states into the state;
- (18) to provide all such necessary help/logistic support for proper cultivation to the Agriculturist;

- (19) to provide necessary logistic support for marketability of Agriculture produces;
- (20) to provide all necessary assistance/support to all such labourers, casual/migrant labourers, persons, who suffered loss of employment or suffered pecuniary losses during this epidemic or and for all such other purposes as the Government may specify, from time to time in the state.

5. **Determination and Payment of Cess-**

- (6) The proceeds of the cess levied under this Act shall be credited into a separate account to be known as COVID-19 PANDEMIC FUND, especially maintained by the Government in this behalf and shall be, managed, disbursed and to be utilized by the Government for the purposes as prescribed under the provisions of this Act; in the prescribed or specified manner.
- (7) The cess payable under this Act shall be assessed in accordance with the provisions of section 3 and the Rules made thereunder, by the prescribed authority.
- (8) The amount of cess on mineral bearing land at such rate(s) as may be specified shall be payable by the holder on the quantity of such Run-of-mine/minerals as made at the time of despatch of such Run-of-mine/minerals from mineral bearing land by such date as prescribed.
- (9) In case where the holder despatch the Run-of-mine/minerals without payment of cess, or as the case may be any variation in the assessment of cess payable, the prescribed authority shall cause to issue a notice of demand served upon the holder for payment of the cess due along with an interest at the rate of not exceeding 3% per month or part thereof on such value of cess due, in such manner as may be prescribed.

Explanation- The words, “cess due”; for the purpose of this Act shall mean any cess payable under section 3, but not paid after the prescribed due date, and also after expiry of such date, as provided in notice of Demand as issued under this section.

- (10) For the purpose of registration of the holder, under this Act; the holder means holder of mineral right i.e. mining or quarry lease or exploring license or prospecting license of the mineral bearing land(s) under the Mines and Mineral (Regulation and Development) Act, 1957, the Coal Bearing Areas (Acquisition and Development) Act, 1957, the Coking Coal

Mines (Nationalisation) Act, 1972, the Coal Mines (Nationalisation) Act, 1973, the Coal Mines (Special Provisions) Act, 2015, Petroleum & Natural Gas Rules, 1959; and lessee/deemed lessee/allocated under which they are already registered under the respective mining laws for the time being in force, shall apply mutatis mutandis for the purpose of this Act.

6. Appeal: -

Any person aggrieved by the notice of demand under section 5, may, within sixty (60) days from the date of service of the said notice under sub-section (iv) of section 5 thereof, appeal to such authority as may be prescribed and the said authority may pass such orders on the appeal as it thinks fit, and which may be, subject to the provisions of section 5, become final.

7. Revision: -

The Government may, either suo-moto or on receipt of a revision petition filed within ninety days by any person aggrieved by an order passed under section 6, call for and examine the record relating to any order passed or proceedings taken by any officer or authority under this Act, for the purpose of satisfying themselves as to the correctness, legality or propriety of such order(s) or as to the regularity of such proceedings and if in any case it appears to the Government that such order or proceedings should be modified, annulled, reversed or remanded for reconsideration, they may pass orders accordingly:

Provided that no order adversely affecting any person, shall be passed unless such person has been given an opportunity of making his representation.

8. Cess to be recovered as arrear of land revenue—

The cess due payable and or determined under section 5 of this Act, but not paid within the specified and or prescribed time under this Act, shall be recovered as arrears of land revenue.

9. Exemptions:-

Notwithstanding anything contained in this Act, where the Government is of the opinion that it is necessary or expedient in the public interest so to do, it may by notification in the Official Gazette, exempt cess, fully or partially, in respect of any holder or any class of holder as may be specified in the notification.

10. Powers to amend the Schedule-

1) The State Government may, by notification, add to or delete or amend or alter any of the items or rate(s) in the Schedule appended to this Act.

- 2) The Government may issue such circulars or directions or regulations to carry out the purposes of this Act.

11. Power to make Rules: -

- (5) The Government may, by notification in the Official Gazette, make Rules for carrying out the purposes of this Act.
- (6) In particular and without prejudice to the generality of the foregoing power such rules may provide for all or any of the following matters, namely-
- i. The authorities which may impose cess under section 3 or interest under Section-5 and the manner in which the cess levied under this Act shall be collected;
 - ii. The constitution and functions of the Governing body, the term of office of its members, and the procedure for the conduct of its business;
 - iii. The manner in which accounts shall be kept and registers to be maintained by the holder at the Mineral Bearing Land or at the office the holder.
 - iv. the assessment and collection of the cess levied under this Act;
 - v. The form of receipts for payment of the cess; and
 - vi. Any other matter that may have to be prescribed.
- (7) The Rules made under this section may provide penalty for contravention of such provisions of this Act to the following extent, namely:-
- i. in cases of evasion or avoidance of cess, to the extent of double the amount of cess evaded or, as the case may be, avoided;
- (8) All Rules made under this Act, shall be laid, as soon as may be after they are so made, before the House of the State Legislature, while it is in session, for a period of not less than fourteen days which may comprise in one session or in two successive sessions and if before the expiry of the sessions in which they are so laid or in the session immediately following the House of the State Legislature makes any modification in any of such rules or resolves that any such rules should not be made, such rules shall thereafter have effect only in such modified form or be of no effect, as the

case may be, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done thereunder.

12. Liability of the holder under other laws not affected:-

Nothing contained in this Act, shall affect the liability of the holder for the payment of cess under this Act, to that of under any other law(s) for the time being in force.

13. Action taken in good faith. —

No suit or prosecution or other proceeding shall lie in any court against the prescribed authorities or any officer or employee of the State Government, in respect of any work done or purported to have been done or intended to be done in good faith by such authority or Government or such officer or employee under the provisions of this Act or the rules made thereunder.

14. Bar of jurisdiction of court. —

No court (except the Supreme Court or a High Court) shall have jurisdiction to entertain any suit or proceeding in respect of anything done, action taken, orders made, direction, instruction or guidelines issued by the State Government in pursuance of any power conferred by, or in relation to its functions, by this Act.

15. Power to remove difficulties:-

If any difficulty arises in giving effect to any provisions of this Act the Government may, by general or special order, do anything not inconsistent with provisions of this Act for the purpose of removing the difficulty:

Provided, no order of removal of such difficulty shall be made after the expiry of the period of two years from the date the commencement of this Act.

16. Repeal and Saving :-

- (i) The Jharkhand Mineral bearing lands (Covid-19 Pandemic) Cess Ordinance, 2020 is hereby repealed.
- (ii) Notwithstanding such repeal anything done or any action taken under the said Ordinance shall be deemed to have done or taken under this Act, as if, this Act was in force when such Act was done or action was taken.

THE SCHEDULE

(See sections 2(4) and 3(1))

S. Nos.	Classification of Mineral bearing land	Rate of Cess*
1	Coal bearing land	Rs. 10/- per metric tonnes of coal dispatch
2	Iron ore bearing land	Rs. 5/- per metric tonnes of Iron ore dispatch.
3	Bauxite bearing land	Rs. 20/- per metric tonne of bauxite dispatch.
4	Limestone bearing land	Rs. 10/- per metric tonnes of limestone dispatch.
5	Manganese ore bearing land	Rs. 5/- per metric tonnes of manganese ore dispatch.

- * 1. Name of Minerals as specified in the Second Schedule under the Mines and Minerals (Regulation and Development) Act, 1957 (Central Act 67 of 1957) (Major Minerals).
2. Rates of cess are irrespective of their Grade/Properties.

झारखंड राज्यपाल के आदेश से,

संजय प्रसाद,
प्रधान सचिव-सह-विधि परामर्शी
विधि विभाग, झारखंड, राँची।
