

ORISSA ACT 42 OF 1976

THE ORISSA CESS (AMENDMENT) ACT, 1976

---

TABLE OF CONTENTS

PREAMBLE

SECTIONS

1. Short title
2. Amendment of section 4
3. Amendment of section 6
4. Amendment of section 7
5. Insertion of new section 9-B
6. Substitution of section 10

## ORISSA ACT 42 OF 1976

**\*THE ORISSA CESS (AMENDMENT) ACT, 1976**

[ Received the assent of the Governor on the 5th October 1976,  
first published in an extraordinary issue of the Orissa  
Gazette, dated the 16th October 1976 ]

## AN ACT TO AMEND THE ORISSA CESS ACT, 1962

Be it enacted by the Legislature of the State of Orissa in the  
Twenty-seventh Year of the Republic of India, as follows :—

Short title

1. This Act may be called the Orissa Cess (Amendment)  
Act, 1976.

Amendment  
of section 4.

2. In section 4 of the Orissa Cess Act, 1962 (hereinafter referred  
to as the principal Act), after the existing proviso to sub-section (1),  
the following new proviso shall be inserted, namely :—

“ Provided further that nothing in the preceding proviso shall  
apply to lands held for carrying on mining operations. ”

Amendment  
of section 6.

3. In section 6 of the principal Act, in sub-section (1), in  
clause (a), the word “and” occurring at the end shall be omitted and  
after clause (b) and before the explanation the following new clause  
shall be inserted, namely :—

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

Amendment  
of section 7.

4. In section 7 of the principal Act,—

(a) after sub-section (2) and before the existing explanation,  
the following new sub-section shall be inserted, namely :—

“ (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. ”;

(b) in the explanation,—

(i) in clause (i), the word “and” occurring at the end shall  
be deleted;

(ii) after clause (i), the following new clauses shall be inserted,  
namely :—

“(iii) “dead rent” means the dead rent payable under the  
Mines and Minerals (Regulation and Development)  
Act, 1957;

67 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 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." 67 of 1957.

Insertion of new section 9-B.

5. After section 9-A of the principal Act, the following new section shall be inserted, namely:—

Assessment of cess on lands held for mining operations.

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

(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."

Substitution of section 10.

6. For section 10 of the principal Act, the following section shall be substituted, namely:—

"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 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 Panchayats Act, 1964 and "Samiti" means a Panchayat Samiti constituted under the Orissa Panchayat Samiti Act, 1959." Orissa Act 1 of 1965.  
Orissa Act 7 of 1960.