

**THE TELANGANA MINERAL BEARING LANDS
(INFRASTRUCTURE) CESS ACT, 2005.**

(ACT NO. 38 OF 2005)

ARRANGEMENT OF SECTIONS

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**THE TELANGANA MINERAL BEARING LANDS
(INFRASTRUCTURE) CESS ACT, 2005.¹**

ACT No.38 OF 2005.

1. (1) This Act may be called the ²Telangana Mineral Bearing Lands (Infrastructure) Cess Act, 2005. **Short title, extent and commencement.**

(2) It extends to the whole of the State of ²Telangana.

(3) It shall be deemed to have come into force on and from the 12th September, 2005.

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

(a) **“Government”** means the State Government;

(b) **“holder”** means the holder of mining or quarry lease or exploring license or prospecting license of the mineral bearing land;

(c) **“mineral bearing land”** means holding or holdings of land comprising the area of a mine or quarry having minerals;

(d) **“mineral produce”** means a produce of mineral specified in the Schedule;

1. The Andhra Pradesh Mineral Bearing Lands (Infrastructure) Cess Act, 2005 received the assent of the Governor on the 27th October, 2005. The said Act in force in the combined State, as on 02.06.2014, has been adapted to the State of Telangana, under section 101 of the Andhra Pradesh Reorganisation Act, 2014 (Central Act 6 of 2014) vide. the Telangana Adaptation of Laws Order, 2016, issued in G.O.Ms.No.45, Law (F) Department, dated 01.06.2016.

2. Substituted by G.O.Ms.No.45, Law (F) Department, dated 01.06.2016.

(e) “**prescribed**” means prescribed by rules made under this Act;

(f) “**Schedule**” means the Schedule appended to this Act; and

(g) Words used but not defined in this Act and defined in the respective Acts shall have the meaning respectively assigned to them under those Acts.

Levy and collection of cess on mineral bearing land.

3. (1) With effect on and from commencement of this Act, there shall be levied and collected by the Government, a cess on the mineral produce from mineral bearing land in respect of any mineral specified in the Schedule at such rate and on such terms and conditions as the Government may by notification specify in this behalf from time to time.

(2) The cess levied under sub-section (1) shall be payable by the holder.

Determination of Cess.

4. (1) The cess payable under this Act shall be assessed in accordance with the provisions of section 3 by the prescribed officer.

(2) The amount of cess on mineral produce shall be paid in advance before despatch of the mineral from mineral bearing land.

(3) In case of despatch of any mineral produce without payment of cess, or as the case may be, any variation in assessment, the prescribed officer shall cause a notice of demand served on the holder for payment of the cess along with a penalty at the rate of 5% on such amount, in such manner as may be prescribed.

5. Any person aggrieved by the notice of demand under section 4, may, within sixty (60) days from the date of service of the said notice under sub-section (3) thereof appeal to such authority as may be prescribed and the said authority may pass such orders on the appeal as it thinks fit, which shall subject to the provisions of section 6, be final. **Appeal.**

6. The Government may, either suo motu or on receipt of a revision petition filed within ninety days by any person aggrieved by an order passed under section 5 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 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 remitted for reconsideration, they may pass orders accordingly: **Revision.**

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

7. The cess payable under this Act shall be recovered as arrears of land revenue and the provisions of ³the Telangana Revenue Recovery Act, 1864 shall apply for such recovery. **Cess to be recovered as arrear of land revenue. Act II of 1864.**

8. (1) The Government may, by notification, make rules for carrying out all or any of the purposes of this Act. **Power to make rules.**

(2) Every rule made under this Act shall immediately after it is made, be laid before the Legislature of the State, if it is in session and if it is not in session, in the session

3. Adapted by the Telangana Adaptation of Laws Order, 2016, issued in G.O.Ms.No.45, Law (F) Department, dated 01.06.2016.

immediately following for a total period of fourteen days which may be comprised in one session or in two successive sessions, and if, before the expiration of the session in which it is so laid or the session immediately following, the Legislature agrees in making any modification in the rule or in the annulment of the rule, the rule shall, from the date on which the modification or annulment is notified, have effect only in such modified form or shall stand annulled as the case may be, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

**Repeal of
Ordinance 22 of
2005.**

9. The Andhra Pradesh Mineral Bearing Lands (Infrastructure) Cess Ordinance, 2005 is hereby repealed.

THE SCHEDULE
(See sections 2(d) and 3(1))

1. All minerals specified in the Second Schedule under the Mines and Minerals (Regulation and Development) Act, 1957 (Central Act 67 of 1957) (Major Minerals).
2. Mineral Oils including Natural Gas and Petroleum.
3. All minerals specified under Schedule I under rule 10 of the Telangana Minor Minerals Concession Rules, 1966 (Minor Minerals).

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