

ORISSA ACT II OF 1947
THE BIHAR AND ORISSA LOCAL SELF-
GOVERNMENT AND CESS (ORISSA
AMENDMENT) ACT, 1947

[Received the assent of the Governor on the 11th March 1947,
 first published in the Orissa Gazette, dated the 25th March 1947]

AN ACT TO AMEND THE BIHAR AND ORISSA LOCAL SELF-GOVERNMENT
 ACT, 1885 AND THE CESS ACT, 1880

WHEREAS it is expedient to amend the Bihar and Orissa Local
 Self-Government Act, 1885 and the Cess Act, 1880, in the
 manner hereinafter appearing ;

Bengal Act
 III of 1885.
 Bengal Act
 IX of 1880.

It is hereby enacted as follows :—

Short title
 and com-
 mencement.

1. (1) This Act may be called the Bihar and Orissa Local
 Self-Government and Cess (Orissa Amendment) Act, 1947.

(2) It shall come into force on the first day of April 1947.

Amendment
 of section 46,
 Bengal Act
 III of 1885.

2. After the proviso to section 46 of the Bihar and Orissa
 Local Self-Government Act, 1885, the following further proviso
 shall be inserted, namely :—

Bengal Act
 III of 1885.

“Provided further that if the District Board fails to fix the
 rate of local cess for the ensuing year as required by this section,
 the rate at which the local cess shall be levied during the ensuing
 cess year shall, subject to the provisions of section 38 of the Cess
 Act 1880, be the same as the rate at which the local cess was
 levied during the cess year immediately preceding the ensuing
 cess year.”

Bengal Act
 IX of 1880.

Amendment
 of section 6,
 Bengal Act
 IX of 1880.

3. In section 6 of the Cess Act, 1880 (hereinafter referred to
 as the said Act), for the proviso thereunder the following proviso
 shall be substituted, namely :—

Bengal Act
 IX of 1880.

“Provided that the rate at which such cess shall be levied for
 any one year shall not be less than the rate of two annas or
 subject to the previous sanction of the Provincial Government
 more than two annas and six pies, on each rupee of such annual
 value and annual net profits respectively”.

Substitution
 of new
 section for
 section 38,
 Bengal Act
 IX of 1880.

4. For section 38 of the said Act, the following section shall
 be substituted, namely :—

“38. The local cess on the annual value of lands for each
 year shall be assessed and levied in each district as provided in
 section 6 and subject to the restrictions contained in the proviso
 to that section, at such rate as may be determined for such year
 by the District Board under section 46 of the Bihar and Orissa
 Local Self-Government Act, 1885, or, if the District Board fails
 to determine such rate in accordance with the provisions of the
 said section 46, at the rate specified in the second proviso to the
 said section”.

Bengal Act
 III of 1885.

TRANSITORY PROVISIONS

Rate of local
cess for the
year 1947.

5. Notwithstanding anything contained in the said Act as amended by this Act and any provisions in or any determination under section 46 of the Bihar and Orissa Local Self-Government Act, 1885, the rate of local cess on the annual value of lands or annual net profits, which shall be deemed to have been determined for the year commencing on the first day of April 1947, shall be two annas on each rupee of such annual value or net profits. **Bengal Act III of 1885.**

Special pro-
vision for
recovery of
local cess
for the year
1947-48 in
respect of
estates,
tenures,
holdings
and other
lands or
properties.

6. The local cess on the annual value of lands or net profits payable for any estate, tenure, holding, or other land or properties for the year commencing on the first day of April 1947, under the provisions of the said Act as read with this Act shall be payable as follows :—

- (a) subject to the provision of clause (b), so much of the local cess or instalment thereof as would have been payable by any person for any such property on any date during the said year if this Act had not been passed, shall be deemed to be payable by that person on that date ;
- (b) such additional amount of local cess as is payable for the said year for the same property, by reason of any increase in the rate of local cess applicable thereto under the provisions of the said act as read with this Act over the corresponding rate that would have been in force for the said year, if this Act had not been passed, shall be payable on the 28th day of March 1948, by the person who is liable to pay local cess for that property on that date.

Power of
Provincial
Government
to remove
difficulty.

7. If any difficulty arises as to recovery of local cess in respect of the year commencing on the 1st day of April 1947, the Provincial Government may, as occasion may require, by order do anything which appears to it necessary for the purpose of removing the difficulty.