

**GOVERNMENT OF WEST BENGAL
LEGISLATIVE DEPARTMENT**

West Bengal Act XIV of 1976

**THE WEST BENGAL RURAL EMPLOYMENT
AND PRODUCTION ACT, 1976.**

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary*, of the 1st April, 1976.]

[1st April, 1976.]

An Act to provide for additional resources for promotion of employment in rural areas and for implementing rural production programme.

WHEREAS it is expedient to provide for additional resources for promotion of employment in rural areas and for implementing rural production programme;

It is hereby enacted in the Twenty-seventh Year of the Republic of India, by the Legislature of West Bengal, as follows:—

1. This Act may be called the West Bengal Rural Employment and Production Act, 1976. Short title.

2. In this Act, unless the context otherwise requires,—

Definitions.

- (1) “development value” means a sum equivalent to five times the annual value of land as assessed under the Cess Act, 1880;
- (2) “prescribed” means prescribed by rules made under this Act;
- (3) “proceeds or tax” means—
 - (a) the proceeds of “surcharge on land revenue” levied under section 3, and
 - (b) the proceeds of “rural employment cess” levied under section 4.

3. (1) On and from the commencement of this Act, a surcharge on land revenue shall be levied and collected annually at the rate of thirty *per cent.* of the revenue payable under section 23B of the West Bengal Land Reforms Act, 1955 in respect of the holding or holdings situated in an irrigated area and fifteen *per cent.* of such revenue payable in respect of the holding or holdings situated in a non-irrigated area. Surcharge on land revenue.

(2) The provisions of the West Bengal Land Reforms Act, 1955, shall, as far as possible, apply to the assessment, levy and collection of the surcharge.

Ben. Act
IX of 1880.

West Ben.
Act X of
1956.

(Sections 4-7.)

Rural
employment
cess.

4. (1) On and from the commencement of this Act, all immovable properties on which road and public work cesses are assessed according to the provisions of the Cess Act, 1880, shall be liable to the payment of rural employment cess:

Ben. Act IX
of 1880.

Provided that no *raiayat* who is exempted from paying revenue in respect of his holding under clause (a) of sub-section (1) of section 23B of the West Bengal Land Reforms Act, 1955, shall be liable to pay rural employment cess.

(2) The rural employment cess shall be levied annually—

- (a) in respect of lands, at the rate of six paise on each rupee of development value thereof;
- (b) in respect of coal mines, at the rate of fifty paise on each tonne of coal on the annual despatches therefrom;
- (c) in respect of mines other than coal mines and quarries, at the rate of six paise on each rupee of annual net profits thereof.

West Bengal
Rural
Employment
and
Production
Fund.

5. (1) There shall be established a fund to be called the West Bengal Rural Employment and Production Fund which shall be administered in such manner as may be prescribed.

(2) The fund shall consist of—

- (a) all proceeds of tax,
- (b) any sum granted by the State Government, and
- (c) any other sum received from any source whatsoever.

Application
of the West
Bengal
Rural
Employment
and Produc-
tion Fund.

6. The West Bengal Rural Employment and Production Fund shall be utilised by the State Government for the implementation of such rural production programme and for promotion of such employment in the rural areas as may be prescribed.

Power to
make rules.

7. (1) The State Government may, by notification in the *Official Gazette*, make rules for carrying out the purposes of this Act.

(2) Without prejudice to the generality of the foregoing power such rules may provide for all or any of the matters which may be or are required to be prescribed.