

[JHARKHAND ACT 07, 2011]

THE JHARKHAND STATE ROAD DEVELOPMENT FUND ACT, 2011

AN

ACT

to provide for establishment of a Fund for investments in road sector projects in the state and for this purpose availing of grant, loans and deposits from other sources and to levy and collect, by way of cess, a tax on sale of motor spirit commonly known as petrol and high speed diesel oil and for other matters connected therewith and incidental thereto.

Be it enacted by the Jharkhand State Legislature in the Sixty Second Year of the Republic of India, as follows:-

CHAPTER - I

PRELIMINARY

1. Short title, extent and commencement -

- (i) This Act may be called the Jharkhand State Road Development Fund Act, 2011.
- (ii) It extends to the whole of the State of Jharkhand.
- (iii) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint in this behalf.

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

- (a) "State Government " means Jharkhand State Government.
- (b) "Cess" means a tax in the nature of a tax on sale of goods, imposed and collected on sale of motor spirit commonly

known as petrol and high speed diesel oil for the purposes of this Act;

- (c) "Development" includes new construction, maintenance, upgradation, strengthening, widening, improvement, rehabilitation, reconstruction, repair and includes all other activities relating to development of infrastructure and facilities related to road sector.
- (d) "Fund" means the State Road Development Fund established under sub-section (1) of Section 7;
- (e) "Person" shall include any company, a firm or association or body of individuals, whether incorporated or not;
- (f) "Prescribed" means prescribed by rules made under this Act;
- (g) "Highways authority" means highways authority appointed under sec 4 of The Jharkhand Highways Act, 2005 (Jharkhand Act 07, 2006);
- (h) "State road" means any roadway or lands declared under sec 3 of The Jharkhand Highways Act, 2005 (Jharkhand Act 07, 2006); within the State and includes -
 - (i) all lands appurtenant thereto;
 - (ii) all approach roads, bridges, flyovers, culverts, tunnels, causeway, carriage-ways and other structures on, over, along or across such roads; and
 - (iii) all fences, tress, posts and boundaries, two hundred meter and kilometer stones of such roads,

but does not include a National Highway.

CHAPTER II

LEVY OF CESS

3. Levy and collection of cess. -

(i) With effect from such date as the State Government may, by notification in the Official Gazette, specify, there shall be levied and collected, as cess, a tax on sale of motor spirit commonly known, as petrol and high speed diesel oil for the purposes of this Act.

(ii) The cess leviable under sub-section (i) shall be at such single point in the series of successive sales in the State, as may be prescribed and shall be levied at such rates, not exceeding two rupees per litre, as may be notified by the State Government in the Official Gazette.

(iii) The cess leviable under sub-section (i) shall be payable by the person by whom the goods specified in sub-section (i) are sold.

(iv) The cess leviable under sub-section (i) shall be in addition to any tax leviable on the goods specified in sub-section (i) under any other law for the time being in force.

(v) The provisions of The Jharkhand Value Added Tax Act, 2005 (Act No. 05 of 2006) and the rules made there under, including the provisions relating to refunds and exemptions, shall as far as may be, apply in relation to levy and collection of cess leviable, under this section and for that purpose, the provisions of The Jharkhand Value Added Tax Act, 2005 (Act No. 05 of 2006) shall have effect as if the aforesaid Act provided for the levy of cess on the goods specified in sub-section (i).

4. Crediting of cess to Consolidated Fund of the State ---

The proceeds of the cess levied under section 3 shall first be credited to the Consolidated Fund of the State, and the State Government shall after following the due procedure for appropriation, shall credit such proceeds to the fund from time to time, for being utilised exclusively for the purposes of this Act.

5. Grants and loans by the State Government -

The State Government may, after due appropriation made by the state legislature by law in this behalf credit by way of grants or loans such sums of money as the State Government may consider necessary in the Fund.

6. Deposits from other sources-

(i) All sums of money received from Central Road Fund established under The Central Road Fund Act, 2000 (Central Act 54 of 2000),

(ii) All fees, fines & other amounts collected by the Government as per the provisions of The Jharkhand Highways Act, 2005 (Jharkhand Act 7 of 2006),

(iii) All amounts collected by the Government as per the provisions of the Indian Toll (Jharkhand Amendment) Act, 2002 (Jharkhand Act 02, 2004),

(iv) All returns on investment if made by the governing council directly or through a government agency or statutory body,

(v) Any other amount authorised for credit to the fund under the provisions of this Act or rules made there under or any other law for the time being in force,

(vi) Any amount borrowed by the Governing Body.

CHAPTER III

JHARKHAND STATE ROAD DEVELOPMENT FUND

7. Establishment of State Road Development Fund. -

(i) With effect from such date as the State Government may, by notification in the Official Gazette, appoint in this behalf, there shall be established for the purposes of this Act, a Fund to be called as the "Jharkhand State Road Development Fund".

(ii) The fund shall be under the control of the State Government and there shall be credited thereto -

(a) any sums of money paid under section 4, section 5 & section 6;

(b) any other amounts allocated to the Fund by any other agency of the State or Central Government.

(c) the sums, if any, realised by the state government in carrying out its functions or in the administration of this Act;

(iii) The balance to the credit of the Fund shall not lapse at the end of the financial year.

(iv) All sums of money specified in Section 7(ii)(a) (b) & (c) and forming part of the Jharkhand State Road Development Fund shall be deposited in any Nationalised or Scheduled Bank or in such other Financial Institutions as may be decided by the Governing Body and the said amount shall be operated in such manner as prescribed.

8. Utilization of the Fund -

The Fund shall be utilised for the -

(i) development of State roads;

(ii) disbursement in respect of such projects of State road development, as may be prescribed.

(iii) The Governing Body may invest any sum not required for immediate use in such manners as prescribed.

9. Accounts and Audit -

(i) The concerned government departments / agencies shall cause to maintain such book of accounts and other relevant records and prepare an annual statement of accounts, including the profit and loss account and the balance sheet in respect of allocations of their shares out of the fund.

(ii) The accounts of the Fund shall be audited by the Comptroller and Auditor General of India and Accountant General Jharkhand at such intervals as may be specified by him.

CHAPTER IV

MANAGEMENT OF STATE ROAD DEVELOPMENT FUND

10. Powers of the State Government to administer the Fund –

(i) The State Government shall have the power to administer the Fund and shall -

(a) take such decisions regarding investment on projects of State road Development as it considers necessary.

(b) take such measures as may be necessary to raise funds for the development of State roads;

(c) allocate and disburse such funds as it considers necessary to the department / agency responsible for the development of State roads.

(ii) (a) The State Government may constitute a Governing Body as may be prescribed for the management of the Fund.

(b) The Governing Body constituted under clause (a) shall exercise such powers and discharge such functions, as may be prescribed.

11. Functions of the State Government -

The State Government shall be responsible for the -

(i) administration and management of the Fund;

(ii) co-ordination, completion and timely utilization of all sums allocated out of the Fund;

(iii) sanction of schemes for development of State Roads in such manner, as may be prescribed;

(iv) formulation of criteria on the basis of which the specific projects of development of State Roads shall be approved and financed out of the Fund; and

(v) release of funds to department or organizations for specific projects of state roads development and monitoring of such projects and the expenditure incurred thereon.

CHAPTER V MISCELLANEOUS

12. Powers to remove difficulties -

(i) If any difficulty arises in giving effect to the provisions of this Act, the State Government may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act, as appear to it to be necessary or expedient for removing the difficulty:

(ii) Every order made under this section shall, as soon as may be after it is made, be laid before the State Legislature while it is in session.

13. Power to make rules -

(i) The State Government may by notification in the Official Gazette, make rules for carrying out the purpose of this Act.

(ii) All rules made under this Act shall be laid, as soon as may be after they are made, before The State Legislature, while it is in session, for a period of not less than fourteen days, which may be comprised in one session or in two successive sessions and if before the expiry of the session in which they are so laid or of the session immediately following, 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 any thing previously done there under.

झारखण्ड राज्यपाल के आदेश से,

पंकज श्रीवास्तव,
प्रधान सचिव,
सरकार के सचिव-सह-विधि परामर्शी
विधि (विधान) विभाग, झारखण्ड ।