

# **THE KERALA FOREST (AMENDMENT) ORDINANCE, 1984**

## **AN ORDINANCE**

Further to amend the Kerala Forest Act, 1961

Preamble - WHEREAS the Legislative Assembly of the State of Kerala is not in session and the Governor of Kerala is satisfied that circumstances exist which render it necessary for him to take immediate action.

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor of Kerala is pleased to promulgate the following ordinance:-

1. Short title and commencement:- (1) This ordinance may be called the Kerala Forest (Amendment) Ordinance, 1984.
2. It shall come into force at once.
- (2) Act 4 of 1962 to be temporarily amended During the period of operation of this Ordinance, the Kerala Forest Act 1961 (4 of 1962) hereinafter referred to as the principal Act), shall have effect subject to the amendments specified in section 3.
- (3) Insertion of new Chapter XA – In the principal Act, after Chapter X the following Chapter shall be inserted namely:-

### **CHAPTER XA FOREST DEVELOPMENT TAX**

75 A. Levy of forest development tax (1) Notwithstanding anything contained in this Act, in respect of Forest Produce disposed of by the Government by sale, there shall be levied and collected a tax at the rate of five per cent of the amount of consideration paid therefore.

Explanation – In this sub-section, the term ‘sale’ shall have the meaning assigned to it in the Kerala General Sales Tax Act, 1963 (15 of 1963).

2. The tax payable under sub-section (1) in respect of any forest produce shall be collected along with the consideration paid therefore.
3. The tax levied under sub-section (1) in respect of any forest produce shall be in addition to and not in lieu of any tax payable in respect of such forest produce under the Kerala General Sales Tax Act, 1963 (15 of 1963) or under any other law for the time being in force.

75 B. Establishment of Kerala Forest Development Fund – (1) There shall be established for the State a Fund to be called the Kerala Forest Development Fund (hereinafter in this section referred to as the Development Fund).

2. The proceeds of the tax levied and collected under section 75 A shall first be credited to the consolidated Fund of the State and after deducting the expenses for collection and determined by the Government, the remaining amount shall, under appropriation duly made by law in this behalf, be entered into and transferred to the Development Fund.

3. Any amount transferred to the Development Fund shall be added to the Consolidated Fund of the State.

4. No sum shall be paid or applied from and out of the Development Fund except as provided in Sub-section (5).

5. The amount standing to the credit of the Development Fund shall be expended in such manner and subject to such conditions as may be prescribed by rules made under this Act for the purposes and to the extent specified below:-

- a) Sixty-six and two-thirds per cent, for the planting of Soft-wood trees and other species of trees, which form raw material for industries and
- b) Thirty-three and one-third per cent, for forest research.

6. The Development Fund shall be held and administered on behalf of the Government by an officer not below the rank of Chief Conservator of Forests, subject to such general or special directions as may be given by the Government from time to time.

**Sd/- P. Ramachandran, Governor,**  
Chief Conservator's Office, Trivandrum.,  
Dated 5-10-1984.

Endt. on A8-14394/84

Copy forwarded to the Chief Conservator of Forests (Vig.)/CCF ( Quilon/Kottayam/Trichur/Kozhikode (VF) Kozhikode/Field Director, Kottayam/Working Plan and Research Circle, Trivandrum/C.F. Planning and All DFO's Asst. Conservators (including SF) Wild Life Warden/ Thekkady, Asst. Director of Survey, Trivandrum for immediate necessary action.

Copy to CCFs/All Branch Officers and Section heads for information and necessary action.

The amount of addl. Tax so collected should be accounted for in the receipt head 113(a) 5 other receipts for the time being till a new head account is opened. Separate account should be maintained in each office for the additional tax. So as to watch the progress of addl. Tax collection. After opening the new head of account the entire collection of addl. Tax will have to be transfer credited to the new head of account.

With a view to distinguish the additional tax the amounts may be shown in the Cash Book as 'additional tax towards Forest Welfare Fund'. Since, the Ordinance came into force with effect from 1-9-84 addl. Tax in question should have been collected on all sales so effected from 1-9-84. In case addl. Tax has not been levied on any sale, it should be done forthwith.

Sd/- for Chief Conservator of Forests.

Endt. on TR. 11636/84 dt.19-10-1984

Copy to all sections for information.  
Copy to Conservator's personal file  
Copy to A.A., B.S., & J.S.  
Copy to stock file.

For Conservator of Forests, Trichur.