

ANDAMAN AND NICOBAR ISLANDS PANCHAYATS LEVY ASSESSMENT COLLECTION AND APPROPRIATION OF TAXES DUTIES CESS TOLLS AND FEES

fflslands (Panchayats (Levy, Assessment, Collection and Appropnation of Taxes, Duties and fees by the Zilla QarishaC) Rvles, 2002 118 THE ANDAMAN AND NICOBAR ISLANDS PANCHAYATS (LEVY, ASSESSMENT, COLLECTION AND APPROPRIATION OF TAXES, DUTIES AND FEES BY THE ZILLA PARISHAD) RULES, 2002 119 e. ANDAMAN AND NICOBAR GAZETTE EXTRAORDINARY Published By Authority No. 92, Port Blair, Wednesday, April, 24, 2002 ANDAMAN AND NICOBAR ADMINISTRATION SECRETARIAT NOTIFICATION Port Blair, dated the 24th April, 2002 No. 91/2002-F.No. 3-27/97-PR — Whereas the draft Andaman and Nicobar Islands Gram Panchayats (Levy, Assessment, Collection and Appropriation of Taxes, Duties and Fees by the Zilla Parishad) Rules, 1998 were published in the Official Gazette as required under sub-section (1) of section 202 of the Andaman and Nicobar Islands (Panchayats) Regulation, 1994 (No. 1 of 1994) inviting suggestions/objections from the general public; And whereas no specific suggestions or objections acceptable to the Administrator has been received in the matter, Now, therefore, in exercise of the powers conferred under section 202 read with Section 170 of the said Regulation, I, Shri N.N.Jha, Lieutenant Governor, Andaman and Nicobar Islands hereby make the following Rules with immediate effect : THE ANDAMAN AND NICOBAR ISLANDS PANCHAYATS (LEVY, ASSESSMENT, COLLECTION AND APPROPRIATION OF TAXES, DUTIES AND FEES BY THE ZILLA PARISHAD) RULES, 2002 1. Short title, extend and commencement :- (i) These Rules may be called the Andaman and Nicobar Panchayats (Levy, Assessment, Collection and Appropriation of Taxes, Duties and Fees by the Zilla Parishad) Rules, 2002. (ii) They shall extend to the whole of the Union Territory of Andaman and Nicobar Islands except the areas included in the Municipality under the provisions of the Andaman and Nicobar Islands (Municipal Boards) Regulation, 1957 and the areas notified before the commencement of the Andaman and Nicobar Islands (Panchayats) . Regulation, 1994 as reserved areas under sub- section(l) of section (3) of the Andaman and Nicobar Islands (Protection of Aboriginal Tribes) Regulation, 1956. (iii) These Rules shall come into force at once after final publication

2. Definitions (a) In these Rules, unless the context otherwise requires; (b) "Chief Executive Officer" means the Chief Executive Officer of the Zilla Parishad; (c) "Clause" means clause of a rule or sub-rule of these Rules; (d) "Part" means Part of these Rules; (e) "Regulation" means the Andaman and Nicobar Islands (Panchayats) Regulation, 1994 (No.1 of 1994); (f) "Rule" means a rule of these Rules; and (g) all other expressions, words and phrases used in these Rules and not defined herein, but defined in the Regulation, shall have the meaning respectively assigned to them in the Regulation. 120

3. Procedure and limits for levy, assessment, collection and appropriation of taxes, duties and fees by the Zilla Parishad Subject to the provisions contained in section 170 of the Regulation.a) The Zilla Parishad shall, by a resolution passed in its meeting proposing the levy, assessment, collection and appropriation of taxes, duties and fees described in section 170 and in such resolution shall specify the rates at which they shall be levied and collected : Provided that such rates shall not be less than the minimum rates specified by the Administrator in these Rules. b) The Zilla Parishad shall then notify to the public the proposal contained in its resolution together with the relevant Part of these Rules which related to that tax or duty or toll or cess or fee by beat of drum in all the grams comprised in its jurisdiction and by means of a notice in the offices of the Gram Panchayats, Panchayat Samitis, Zilla Parishad, Tahsils and the Directorate of Panchayats specifying a day not earlier than one month after the date of such publication, on or after which the Zilla Parishad shall take the proposal into consideration. c) Any person residing within the jurisdiction of the Zilla Parishad objecting to the levy and collection of the tax or duty or toll or cess or fee, as the case may be, may send his objection or suggestion in writing on or before the date specified in the notice published under clause (b). d) On or after the date fixed under clause (b), the Zilla Parishad shall consider all objections and suggestions made under clause (c) and may finally decide the levy and collection of the tax or duty or toll or cess or fee, as the case may be and shall also determine the rate at which it is to be levied and collected

4. Final publication of Rules relating to tax or duty or toll, cess and fee, as the case may be, to be levied and collected Where a Zilla Parishad finally decides to levy and collect the tax or duty or toll

or cess or fee, as the case may be, the relevant Rules contained in that Part of these Rules which relate to such tax or duty or toll or cess or fee, together with the notice stating the particular levy to be imposed and collected and the rate thereof shall be published by the Zilla Parishad by affixing a copy thereof in the Notice Board of the Zilla Parishad as also in the official Gazette and by affixing a copy thereof in the offices as specified in clause(b) of rule 3 and shall also announce by beat of drum in all the grams comprised in its jurisdiction, the fact of publication of such notice. The tax or duty or toll or cess or fee, as the case may be, shall accordingly be levied and collected from the date which shall be specified in the notice and which shall not be earlier than one month after the date of publication of the notice

5. Appeal against levy of any tax or duty or toll or cess or fee, as the case may be Any person aggrieved by the assessment, levy or imposition of any tax or fee or duty or toll or cess, as the case may be, under section 170 of the Regulation may, if he so desires, make an appeal to the Deputy Commissioner of the District concerned within 30 days from the date of publication of the notice under rule 4.

PART - 11 TAX ON LANDS AND BUILDINGS WITHIN THE LOCAL LIMITS OF THE ZILLA PARISHAD

6. Definitions In this Part unless there be anything repugnant to be subject or context - a) "Owner" includes the person who receives or is entitled to receive rent of the land or building if the land or building is let; b) "Occupied" includes a person in actual possession of a land or building whether as owner, agent or tenant; c) "Annual letting value" means the annual letting value for which the land or building may reasonably be expected to be let per year or from year to year; and d) "Capital value" means the estimated market value of a land or building. 121

7. Rate of tax on lands and buildings (1) The Zilla Parishad deciding to levy and collect a tax on lands and buildings within the local limits of its jurisdiction shall, subject to the provisions of sub-rule (2) and after following the procedure prescribed in rule 3 and 4, levy and collect it at such rate, based either on the capital value or the annual letting value of the lands and buildings, as may be decided by it, but not exceeding the maximum rate specified in the schedule annexed to this Part. (2)

The following lands and buildings shall be exempt from the levy of tax under sub-rule (1), namely - a) lands and buildings which are exclusively used for agricultural purposes and which are subject to agricultural assessment under the provisions for the Andaman and Nicobar Islands Land Revenue and Land Reforms Regulation 1966 (No. 2 of 1966) and the Rules made thereunder; b) lands or buildings belonging to a Gram Panchayat, a Panchayat Samiti and the Zilla Parishad and used or intended to be used solely for a public purpose and not used for purposes of profit; c) land and building used solely for religious, educational or charitable purposes or for a philanthropic cause; d) lands or buildings belonging to the Government and used or intended to be used for a public purpose and not used for purposes of profit; and e) lands and buildings, the capital value of which is less than Rs.500/- or annual letting value of which is less than Rs. 100/-

8. Tax effective from what date : The tax on land and buildings shall be leviable for the year beginning on the 1st day of April and ending on the 31st day of March of the next following Calendar year and shall not come into force except on the following date viz., 1st day of April, 1st day of July, 1st day of October or 1 day of January, in any calendar year and if it comes into force on any day other than 1st day of April, it shall be leviable by the quarter till the 1st day of April next following. (1) The Chief Executive Officer shall, subject to the general supervision, control and supervision of the Adhyaksha, prepare or cause the preparation of an assessment list showing - a) the serial number or the revenue survey number of each land and building on such land, their actual measurement or size and the plinth area covered by the building. b) name of the owner and the occupier, if known; c) the Capital valuation or the annual letting value, as the case may be; and d) the amount of the tax assessed thereon: Provided that the Zilla Parishad may, and if so desired by the Administrator, shall entrust the preparation of the assessment list to an Officer of the local Revenue Department not below the rank of a Naib Tahsildar (hereinafter called "the Government Officer" in this Part). (2) Where the tax is assessed on the annual letting value, a sum equal to ten percent of the said valuation shall be deducted from the valuation in lieu of all allowances for repairs or any other account whatsoever. 3) For the purpose of preparing such assessment list, the Chief Executive Officer or any person acting under his authority or the Government Officer, as the case may be, may inspect any land or building located within the jurisdiction of the Zilla Parishad

10. Person primarily liable for tax how to be designated if his name cannot be ascertained Where the name of the person primarily liable for the payment of tax cannot be ascertained, it shall be sufficient to designate him in the assessment list and in any notice which it may be necessary to serve upon the said person as "the holder" of such land or building without further description

11. Publication of notice of time fixed for lodging objection : When the assessment list is complete in all respect, the Chief Executive Officer shall cause a notice to be given by beat of drum in the grams within the jurisdiction of the Zilla Parishad that the list is open for inspection at the Offices of the Gram Panchayats, Panchayat Samitis and Tahsildars and the Directorate of Panchayats and that the objection, if any, from any person aggrieved or adversely effected by the assessment list will be considered and decided - a) where the assessment list is prepared by the Chief Executive Officer, by the Zilla Parishad; and b) where the assessment list prepared by the Government Officer, by such Governmed Officer, on a day after thirty days of the date of notice thereof.¹²²

12. Inspection of amusement list Every person whose name is included in the assessment list, the owner of occupier of any land or building, every person claiming to be the owner or occupies of any land or building, every person in the possession of any larid or building, included in the assessment list and any agent of such person may inspect the assessment list and take extract there from with without any payment therefore

13. Consideration of objections to assessment list and authentication of such list :-(1) All objections to the assessment list shall be considered and decided by the Zilla Parishad or the Government Officer, as the case may be, on the date specified in the notice published under rule 11, or on any later date and the decision of the Zilla Parishad or the Government Officer, as the case may be, shall be communicated to the person objecting to the assessment made in the assessment list.(2) Any person desiring to appeal under section 171 of the Regulation, to the authority specified therein shall do so within thirty days of the date of communication of the decision under sub-rule(1). (3) The Zilla Parishad shall cause all amendments necessary in accordance with the order of the appellate authority when an appeal is preferred and the decision of the appellate authority, to be made in the assessment list which shall be authenticated by the signature of the Adhyaksha or the Government Officer, as the case may be, not later than the 31st day of July of the year in which the assessment list is prepared

14. Entries in authenticated assessment list to be conclusive evidence The entries in the assessment list authenticated under sub-rule (3) of rule 13 shall be the conclusive evidence of the amount of tax leviable under the Rules in this Part

15. Amendment of assessment list : (1) The Zilla Parishad may at any time after assessment list is finalised, amend it by inserting or altering any entry in respect of any land or building, such entry having been omitted from or erroneously made in the assessment list through fraud, accident or mistake or in respect of any building constructed, altered, added to or reconstructed in whole or in part, where such construction, alteration or re-construction has been completed after the preparation of the assessment list, after giving notice to any person likely to be adversely affected by such alteration of the assessment list and after specifying therein a date not earlier than one month after the date of service of such notice, before which any objection to such alteration should be made.(2) Any objector made under sub-rule (1) by any person likely to be a adversely affected by any such alteration before the time fixed in such notice shall be dealt with in all respects as if it were an objection under rule 11. 3) Any entry or alteration made under this rule shall have the same effect as if it had been in the case of building constructed, altered, added to or reconstructed on the date on which such construction, alteration, addition or reconstruction was completed or on the date on which the new construction, alteration addition or reconstruction was first occupied whichever first occurs, or in other cases, on the earliest day in the current calendar year in which the circumstances justifying the entry or alteration existed; and the tax or the enhanced tax, as the case may, shall be levied in such year in the proportion which the remainder of that Calendar year after such day bears to the whole year

16. Notice to be given to the Adhyaksha of demolition or removal etc.of building (1) Where any building or any portion of a building which is liable to the payment of tax is demolished or removed, or is burnt or falls down, the person primarily liable for the payment of the tax shall give notice thereof in writing to the Adhyaksha. (2) Until such notice is given, the person aforesaid shall continue to be liable to

pay such tax as he would have been liable to pay in respect of such building if the same, or any portion thereof, had not been demolished, removed, burnt or as the case may be fallen down

17. Assessment list to be revised every four years The assessment list shall be completely revised once in every four years: Provided that the Zilla Parishad may, suo motto or on an application made to it by any person in that behalf, make such alteration, every year, in the assessment list authenticated under rule 13 and the provisions of rules 9 to 16 shall apply in relation to such alterations as they apply in relation to an assessment list prepared under those provisions, with the modification that in sub-rule (3) of rule 13, for the portion "assessment list which shall be authenticated by the signature of the Adhyaksha or the Government Officer, as the case may, not later than 31st day of July of the year in which the assessment list is prepared" the portion 'the assessment list which shall be authenticated by the signature of the Adhyaksha or the Govt. Officer, as the case may, not later than 31st day of July of the year to which such alteration relate', were substituted. 123 338

18. The tax from whom. primarily leviable :eThe tax shall be leviable primarily from the actual occupier of the land or building upon which it is assessed, if such occupier is the owner of such land or building. If the land or building is not occupied by the owner himself, the tax shall be primarily leviable from — (a) (b) (c) (d) the tenant, if the land or building is let; the superior tenant, if the land or building is sublet. the person in whom the right to let the same vests, if the land or building is unlet; the person to whom the land or building has been transferred if the owner of the land or building has left the gram or cannot otherwise be found. On failure to recover any amount due on account of such tax the same may be recovered from the occupier of any part of the land or building in respect of which such tax is due and recoverable in the ratio which the Adhyaksha decided to be an equitable ratio to the amount of tax assessed on the whole land or building in the authenticated list. The decision of the Adhyaksha shall be appealable to the Zilla Parishad whose decision on the appeal preferred in this regard shall be final, conclusive and binding

19. Remission or refund of tax in cases of vacancies Where any land or building which is assessed to a tax payable by the year has remained vacant and un-productive of rent for a continuous period of three months or more during a year, the Zilla Parishad shall remit the whole or any portion of the amount of tax paid or payable for such period : Provided that no such remission or refund shall be granted unless a notice in writing of the fact of the land or building being vacant and un-productive of rent has been given to the Adhyaksha by the person seeking for such remission or refund: Provided further that no remission or refund shall be granted for any period previous to the date on which such notice is given to the Adhyaksha

20. Recovery of tax and issue of receipt therefore The tax shall be recovered or caused to be recovered by the Chief Executive Officer and a receipt of every such payment shall be given by the person receiving it

21. Form of Receipt The Zilla Parishad shall determine the form of receipt to be issued under 20. Rate of tax based on capital value Rate of tax based on annual letting value SCHEDULE [See Rule 7]
RATE OF TAX 2% of the capital value or fraction thereof 1.5% of the annual letting value or fraction thereof. 124 PART - III TAX ON PROFESSION, TRADES, CALLING AND EMPLOYMENT (1) A tax on professions, trades, callings and 22. Rate of taxes and professions liable to pay employments referred to in clause (b) of sub-section (1) of section 170 shall, after following the procedure prescribed in rules 3 and 4, be levied by the Zilla Parishad, every half year in every gram falling within its jurisdiction at the rates specified in sub-rule (2) on - (i) every company, firm or business establishment which transacts business in the gram for not less than sixty days in that half year; and (ii) every person who in that half year - a) exercises profession or art or calling or transacts business or holds appointment — private or public, in such gram, for not less than sixty days in the aggregate, or without such gram who resides in it for not less than sixty days in the aggregate, or (b) resides in such gram for not less than sixty days in the aggregate and is in receipt of any pension or income from investments. 2) The rate of tax to be levied under sub-rule (1) shall be as follows, namely Every company, firm or business establishment or person specified in sub-rule (1) whose total half yearly income from pay, salary, pension or estimated income from all sources other than agriculture amounts to — Class I Class II Class III Class IV Class V Class VI Class VII Class VIII Class IX Rs. or upwards Rs. 50,000/- or upwards but below Rs. 30,000/- or upwards but below Rs. 50,000/- Rs. 20,000/- or upwards but below Rs. 30,000/- Rs. 10,000/- or upwards but below Rs. 20,000/- Rs. 5,000/- or upwards but below Rs. 10,000/- Rs. 3,000/- or upwards but below Rs. 5,000/- Rs. 2,000/- or

upwards but below Rs. 3,000/- Rs. 1,500/- or upwards but below Rs. 2,000/- Half Yearly Minimum Rs. 3,000/- Rs. 1,500/- Rs. 750/- Rs. 360/- Rs. 240/- Rs. 120/- Rs. 60/ Rs. 20/ 3) A person shall be chargeable in the class applicable to his aggregate income from all sources other than agriculture specified in sub-rule (1) as being liable to the tax

23. Exemptions (1) If a person (which includes a Company) has paid for any half year the sum due on account of a tax on profession, trade, calling or employment under the Regulation or any other law for the time being in force, to a Gram Panchayat, Panchayat Samiti or any local authority, he shall be exempted from payment for the same half year to the Zilla Parishad such tax or any tax in the nature of such tax, by reason of merely of change of place of business, exercise of profession or art or calling or appointment, or residence.(2) The Zilla Parishad may exempt any one or more of the classes mentioned in sub-rule(2) of rule 22 from liability to pay tax on profession, trade, calling or employment: Provided that no class shall be exempted from such liability when any lower class is liable to pay the tax

24. Power to call for a return or assessment :- (1) If in the opinion of the Chief Executive Officer or any other person authorized by the Zilla Parishad, a tax on profession, trade, calling, art or calling or employment is or will be due from a Company or person for any half year, he shall serve a notice on such company or person to furnish within such period not being less than thirty days, as may be specified in the notice, a return in the form prescribed in the Schedule annexed to this part showing the income on the basis of which, according to such company or person, it or he liable to be assessed to the tax on profession, trade, calling or employment in the half year in question. Thereupon, it shall be a binding obligation on such company or person to submit the return showing the income derived by it or him during the half year in which such tax is claimed or for the corresponding half year of the previous year and produce any evidence on which the company or person may rely in support of the return made. 125 2) If a return is made as required under sub-rule(1) and the Chief Executive Officer or the person authorized by the Zilla Parishad is satisfied that it is correct and complete, he shall levy the tax on the profession, trade, art or calling or employment from such company or person on the basis of such return. 3) If no such return is made, as required under sub-rule(1) or if the Chief Executive Officer to the person authorized by the Zilla Parishad is satisfied that any return so made is incorrect or incomplete, the Chief Executive Officer or the person authorized by the Zilla Parishad shall assign to the company or person the class in the scale appropriate to the half yearly income of such company or person as estimated, by him. 4) The Chief Executive Officer or the person authorized by the Zilla Parishad may, when classifying any company or person under sub-rule (3) do so on general considerations with reference to the nature and reputed value of the business transacted and the size and rental of residential and business premises, the quantity and number of articles dealt with, the number of persons employed and the income tax paid

25. Return to be treated as confidential All statements made, the returns furnished or accounts or documents produced in connection with the assessment of profession tax by any company or person shall be treated as confidential and copies thereof shall not be granted to the public

26. Power to call for certain information The Chief Executive Officer or the person authorized by the Zilla Parishad may, by notice require, the owner or occupier of any building or land, every Secretary or Managers of Hotel, boarding or lodging house, club or residential chambers, to specify the profession, art or calling of every such person and the rent, if any paid by him and the period of such occupation. SCHEDULE [See rule 24) RETURN OF INCOME FOR ASSESSMENT TO PROFESSION TAX FOR THE HALF YEAR ENDING

1. Name of the company or person; 2. Description of business or profession, art or calling or appointment

3. Income derived by the assessee during the half-year or the corresponding half year of the previous year, from the exercise of any profession, art or calling or from holding any appointment, public or private, or from money lending business - a) within the gram for not less than 60 days in the aggregate during the half-year; and b) without the gram if the assessee has resided within the gram for not less than 60 days in the aggregate during the half-year

4. Where business other than money lending is transacted exclusively within the gram - a) b) where income-tax has been assessed on the company or person for year comprising the half-year —the

amount of such company or person were computed under section of the Income Tax Act for the purpose of assessing such income tax. where the said profits and gains are not ascertainable or where income-tax has not been assessed for the year comprising the half year - i) the turn-over of business transacted within the gram during the half-year, or ii) where such turn-over is not ascertainable, the turn-over of the business in the gram during the corresponding half-year of the previous year

5. Where such turn-over is not ascertainable, the turn-over of the person partly in the gram and partly outside the gram - a) the turn-over of the business transacted within the gram during the half-year, or b) where such turn-over is not ascertainable, the turn-over of the business in the gram during the corresponding half-year of the previous year

6. Income derived by the assessee - a) from business transacted outside the gram, and b) from any pension or investment during the half-year if the assessee has resided within the gram for not less than 60 days in the aggregate during the half-year.¹²⁶

7. The aggregate income on the basis of which according to the company or person it or he is liable to be assessed.PART - IV LEVY OF A DUTY IN THE SHAPE OF AN ADDITIONAL STAMP DUTY ON ALL TRANSFER OF IMMOVABLE PROPERTY SITUATED WITHIN THE LOCAL LIMITS OF THE GRAM/VILLAGE. 27. Definition :- In this Part, unless there be anything repugnant to the subject, context or meaning - a) "additional stamp duty" includes a surcharge; b) "Collector" mean the Collector of District; and c) "transfers of immovable property" means transfer of such property by sale, gift or usufructuary mortgage

28. Rate of the additional duty and procedure for its levy : (1) For the purpose of levy of additional stamp duty on all transfers of immovable property situated within the local limits of the gram/village as provided for in clause (b) of sub-section (2) of section 170, the Zilla Parishad shall follow the procedure prescribed in sub-rules (2) and (3).(2) (a) The Zilla Parishad shall pass a resolution at its meeting sanctioning the proposal for levy of the additional stamp duty as provided for in clause (a) of sub-section (2) of section 170, stating that the stamp duty leviable under the Indian Stamp Act, (Andaman and Nicobar Islands) Amendment Regulation, of 1957), on instruments of sale, gift and usufructuary mortgage, respectively, of 1957 (No.... immovable property shall, in the case of any such instrument relating to such transfers of immovable property situated within the local limits of the gram/village and executed on and from the date on which the Zilla Parishad notified the finalization of this proposal under sub-rule (3), be increased by a surcharge at the rate not less than one-half percent and not more than one percent in the case Of all transfers by sale or gift of immovable property so situated and in the case of all transfers by sale or gift of immovable property so situated and in the case of an instrument relating to transfer of such immovable property by usufructuary mortgage, on the amount secured by the instrument as set forth in the instrument and shall be collected accordingly under the said Regulation No. 1 of 1957. (b) The Zilla Parishad shall then notify the proposal to the general public by a notification published in the Official Gazette together with these Rules. The Zilla Parishad shall make the copies of the relevant Gazette available in the offices of the respective Gram Panchayats, Panchayat Samitis, Zilla Parishad, Offices of the Tahsildars, Assistant Commissioners and the Deputy Commissioners. In addition, the proposal shall also be notified by beat of drum in the grams. While publishing the proposal in the manner aforesaid, the Zilla Parishad shall specify in such notification, a date, not earlier than thirty days after which the Zilla Parishad shall take the proposal into consideration. c) In said notification and the announcement by beat of drum, it shall be inter-alia stated that any person residing within or outside a gram who is likely to be adversely affected by the proposal may make any objection or suggestion with respect to the said proposal in writing to the Zilla Parishad on or before the date specified in clause (b) or orally on any day or days on which the Zilla Parishad considers the proposal and that such objections or suggestions, if any, may be addressed to the Chief Executive Officer. The Zilla Parishad shall consider all objections and suggestions made under clause(c) and may approve or modify the proposal

3. Where the Zilla Parishad finally decides to levy the additional stamp duty, it shall publish a final notification in the Official Gazette specifying therein the rate at which it shall be levied and copies of such notification together these Rules shall be affixed in the office specified in clause (b) of sub-rule (2).The Zilla Parishad shall also announce and shall give due publicity in the village about the contents of

such notification in the gram by beat of drum. The additional stamp duty shall accordingly be levied with effect from the date of publication of the aforesaid final notification in the Official Gazette

29. Who shall collect the additional stamp duty : (1) TGe Collector shall collect or cause to be collected the additional stamp duty under rule 28 in the same manner as the stamp duty is collected under the Indian Stamp Act, (Andaman and Nicobar Islands) Amendment Regulation, 1957 (No. 1 of 1957). (2) No document, liable to be charged for the additional stamp duty under rule 28 shall be entertained for registration by a Registrar or. Sub-Registrar appointed under the Indian Registration Act, 1908, unless such additional stamp duty has been paid in respect of such documents by the person or persons liable to pay the same. 127

30. Separate account to be maintained for collection of additional stamp duty : The Collector shall maintain or cause to be maintained a separate account for the additional stamp duty collection under rule 28. The Andaman and Nicobar Administration shall, every year, after due appropriation of accounts made by law in this behalf, pay to the Zilla Parishad an additional grant-in-aid approximately equal to the amount of additional stamp duty on account of the surcharge levied during the previous year under rule 28 in respect of transfer of immovable properties situated within the local limits of the grams: Provided that the Administration may reduce the sum paid or payable to the Zilla Parishad on account of the surcharge as levied from the total amount of the normal grant-in-aid payable to the Zilla Parishad the Administrator during the year in which additional grant-in-aid is payable or paid, as the case may be.

PART - V LEVY OF A DUTY IN THE SHAPE OF AN ADDITIONAL STAMP DUTY ON ALL PAYMENTS FOR ADMISSION TO ANY ENTERTAINMENT

31. Definitions : Unless there is anything repugnant to the subject, context or meaning - a) b) c) d) e) f) g) "Admission to an entertainment" means admission to any place in which the entertainment is held; "District Magistrate" means the District Magistrate of a District in the Union Territory; "Deputy Commissioner" means Deputy Commissioner of a District in the Union Territory; "Entertainment" includes any exhibition, performance, shows, •amusement, carnival game or sport to which persons are admitted for payment; "Payment for admission" includes - (i) any payment made by a person, who having been admitted to one part of a place of entertainment is subsequently entitled to another part thereof, for admission to which payment involving additional stamp duty in addition to the amount of additional stamp duty already paid, is required; (ii) any payment for seats or other accommodation in a place of entertainment; (iii) any payment for a programme of synopsis of an entertainment; and (iv) any payment for any purpose whatsoever connected with an entertainment which a person is required to make a condition of attending or continuing to attend the entertainment in addition to payment, if any, for admission to the entertainment; "Proprietor" in relation to any entertainment includes any person responsible for the management thereof; and "Society" includes a Company, institutions, club or other association of persons by whatsoever name called

32. Rates of additional stamp duty on entertainment and procedure for its levy 1) The Zilla Parishad shall levy, collect and appropriate a duty in the shape of an additional stamp duty on all payments to any entertainment held within the local limits of the gram by following the procedure prescribed in rules 3 and 4 such rates as may be fixed by it, but not less than the minimum and not exceeding the maximum rates as specified in the Schedule appended to this Part of the Rules. 2) If in respect of any entertainment to which admission is generally on payment, any person is admitted free of charge or at a reduced rate of payment, he shall be liable to pay the same amount of additional stamp duty as would have been payable by him had he been admitted on full payment to the class to which he is entitled to be admitted. 3) Where the payment for admission to an entertainment is made by means of a lump sum paid as a subscription or contribution to any Society, or for a season ticket or for the right to admission to a series of entertainment or to any entertainment during a certain period of time, or for any privilege, right facility or thing combined with the right of admission without further payment or at a reduced charge, the additional stamp duty shall be paid on the amount of the lump sum, but where the Adhyaksha is of the opinion that payment of lump sum or any payment for a ticket represents payment for other privileges, rights or purposes besides the admission to an entertainment, or covers admission to an entertainment during any period for which the additional stamp duty is not payable, the additional stamp duty shall be

charged on such amount as appears to the Adhyaksha to represent the right of admission to entertainment in respect Of which the additional stamp duty is payable. 128

33. Manner of admission and payment : Save as provided by these Rules, no person other than a person who has some duty to perform in connection With the entertainment or a duty imposed upon him by law, shall be admitted to any entertainment in the local limits of the gram, except with a ticket stamped with, or impressed, embossed, engraved or adhesive stamp (not previously used) issued by the Zilla Parishad for the purpose of revenue and denoting that proper additional stamp duty payable under rule 32 has been paid

34. Penalty for non-payment of additional stâmp duty : 1) **No person liable to pay additional stamp duty shall enter or obtain admission to an entertainment without payment of theadditional stamp duty leviabale under rule 32.**2) Any person who enters or obtains admission to an entertainment in contravention of the provisions of sub-rule (1) shall, on conviction be punishable with fine which may extend to ten rupees, and shall, in addition to be liable to pay the additional stamp duty leviabale under rule 32. 3) If any person• liable to pay entenainment tax is admitted to a place of entertainment without payment of additional stamp duty leviabale under rule 32, the Proprietor of the entertainment to which such person is admitted shall, on conviction be punishable for every such offence with fine which may extend to ten rupees

35. Revocation of licences : (1) **Notwithstanding anything contained in any other law for the time being in force, but without prejudice to the provisions of sub-rule (1) of rule 34, the District Magistrate may, by order, revoke or suspend any licence for an entertainment granted under any law for the time being in force if the Proprietor of such entertainment is convicted under the provisions of these Rules.**2) An order made under sub-rule (1) shall be served upon the ProprietoOby delivering to tendering it to him or, if it cannot be delivered or tendered, by.affixing it on a conspicuous part of the premises where the entertainment is held. (1) Notwithstanding anything contained in any law for the time 36. Prohibition against re-sale of ticket : being in force, a ticket for admission to an entertainment shall not be re-sold for profit. 2) Whoever re-sells any tickets for admission to an entertainment for profit shall, on conviction, be punishable with fine which may extend to ten rupees

37. Exemption : 1) **The additional stamp duty shall not be charged on payments for admission to any entertainment where the Deputy Commissioner is satisfied that - a) the whole of the proceeds of the performance of the entertainment thereof are devoted to philanthropic, religious or charitable purposes; or b) the entertainment is of wholly of educational character, or c) the entertainment is provided for partly educational or partly scientific purposes by a society not constituted or established or profit; or d) the entertainment is provided by a society which is established solely for the purpose of promoting the interests of any industry, including a manufacturing industry, or agriculture, or public health and which is not constituted or established for profit.**2) Where the Adhyaksha is satisfied that the whole of the net proceeds of the entertainment are devoted to philanthropic, religious or charitable purposes and that in calculating the net proceeds not more than twenty-five percent of the gross proceeds have been deducted on account of the expenses of the entertainment, he shall re-pay to the Proprietor for the amount of the additional stamp duty recovered in respect of the entertainment. 3) The Adhyaksha may, by general or special order for reasons to be recorded therein, exempt any entertainment or class of entertainment from liability to the additional stamp duty. 4) The Soldiers, Sailors and Airmen (other than Commissioner Officers) of the Defence Forces of India in uniform, and when not in uniform, on production of their Indian Armed Forces Indian Identity Cards or Pay Book shall be exempt from payment of additional stamp duty. The words "Defence Personnel shall be printed, stamped or written on the tickets issued to such persons". 1 90

38. Power of entry : 1) **Any Officers authorized by the Deputy Commissioner for the purpose may ente.**any place of entertainment when the entertainment is proceeding or any place ordinarily used as a place ot• entertainment at any reasonable time with a view to seeing whether the provisions of these Rules or any By-laws made there under are being compiled with. 2) Any person who prevents or obstructs any such Officer, he shall, in addition to any other punishment to which he may be liable under any law for the time being in force, be liable on conviction before a Magistrate to a fine not exceeding ten rupees. 3) Every Officers empowered under this rule shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code, 1860 (Act XIV of 1860)

- 39. Power to make bye-laws :** 1) The Deputy Commissioner may make by-laws not in consistent with these Rules for securing the payment of the additional stamp duty and generally for carrying into effect the provisions of these Rules, and in particulars - a) b) c) d) e) f) for supply and use of stamps or stamped or embossed tickets or for stamping or embossing of tickets required to be stamped or embossed and for securing the defacement of stamps when used; for use of tickets covering the admission of more than one person and that the calculation of the additional stamp duty thereon, and for payment of such duty on transfer from one part of a place of entertainment to another and on payment for seats and other accommodations; for controlling the use of barriers of mechanical contrivances (includes precaution of the use of the same barrier or mechanical contrivances for payment of a difference amount) and for securing proper record of admission by means of barriers of mechanical contrivances; for renewal of damaged or spoilt stamps and for the procedure to be followed on application for refund under these Rules or any Bye-laws made under these Rules. for keeping of accounts of all stamps used under these Rules; and for the presentation and disposal of applications for exemption from payment of additional stamp duty, or for the refund thereof, made under the provisions of these Rules; 2) If any person acts in contravention of or fails to comply with any bye-law made under this rule, he shall on conviction before a Magistrate, be liable in respect of such offence to a fine not exceeding ten rupees. THE SCHEDULE [See sub-rule (1) of Rule 32] RATES OF ADDITIONAL STAMP DUTY ON PAYMENTS TO ENTERTAINMENT Where the payment, excluding the amount of entertainment tax leviable under the provisions of the Andaman and Nicobar Islands (Entertainment Tax) Regulation, 1951 (No. 1 of 1951) as subsequently amended from time to time. Exceeds two rupees but does not exceed Rs. 10.00 Exceeds Rs. 10.00 Exceeds rupees three but does not exceed four rupees. Exceeds four rupees but does not exceed five rupees. Exceeds five rupees but does not exceed six rupees and fifty paise. Exceeds six rupees and fifty paise but does not exceed ten rupees. • PART - VI Minimum 10% 50 70 90 1.25 paise paise paise paise RULES RELATING TO LEVY OF FEES ON REGISTRATION OF VEHICLES 40. Rate of fee : 1) The Zilla Parishad shall, after following the procedure prescribed in rules 3 and 4, undertake registration of vehicles and levy of fees therefore at such rates as may be fixed by it, but not below the minimum and not exceeding the maximum rates specified in the schedule to this Ped. Explanation : "Vehicle" includes a mechanically propelled vehicle. 130 2) Subject to the provisions of sub-rule (3), the fee will be levied for the whole year beginning on the 1st April of each year on all vehicles, owned by or in the possession of persons for the time being residing within the limits of the gram and used within or outside the such gram, whether they are actually kept within or outside the limits of the gram. 3) No fee shall be levied on; i) vehicles belonging to the Panchayat and used for service of the Panchayat; ii) vehicles belonging to the Government and used for service of the Government; iii) vehicles used by salaried servants of the Panchayat and intended for the discharge of their duties in relation to the Panchayat not exceeding one in the case of any such salaried servant; iv) vehicles used by Police Officers in the discharge of their official duties and certified accordingly by the Superintendent of Police concerned; and v) vehicles owned by and used by handicapped persons requiring aid of such vehicles for their movements from one place to another within or outside the limits of the gram
41. Persons liable for payment of fee : The persons whose name stands recorded in the register of fees on vehicles maintained by the Zilla Parishad shall be liable for the payment of the fee to the Zilla Parishad, unless he has given a notice in writing to the Zilla Parishad that he has ceased to use the vehicle or has disposed it of so that a bill for payment of fee for the next year may not be served on him
42. Preparation of register of persons liable to fee : The Chief Executive Officer of the Zilla Parishad shall prepare or caused to be prepared a register containing the names and other particulars, including addresses of persons who own or possess a vehicle, which under rule 36 is liable to registration and payment of fee
- 43. Vehicles to bear a number :** All vehicles which are liable to registration and payment of fees shall bear a number plate in such form or design as may be provided by the Zilla Parishad at the cost of the owner or the person in possession of the vehicles. It shall be obligatory for the persons owning or possessing vehicles to obtain such number plate from the Zilla Parishad on payment
- 44. The Chief Executive Officer of the 'Zilla Parishad or the person authorized by him in this behalf shall receive the payment of the fee and give a receipt for the same.** The Zilla Parishad shall determine the Form of such receipt

45. Penalty : Any person who commits a breach of rule 43 shall, on conviction, be punished with a fine which may extend to ten rupees, and in the case of continuing breach, with a fine which may extend to two rupees for every day during which the breach continues, after conviction for the first breach. THE SCHEDULE [See sub-rule(1) of rule 35] RATES OF FEES ON VEHICLES Description of vehicles Mechanically propelled vehicles of all description Private bicycle or tricycle Bicycle on hire Vehicles drawn by a single animal Vehicles drawn by two animals or more Cart or any other vehicle, excluding mechanically propelled vehicles 131 Minimum Rs. 15.00 Rs. 6.00 5.00 Rs. Rs. 7.00 Rs. 6.00 3.00 Rs. PART - VII RULES FOR LEVY OF FEES BY THE ZILLA PARISHAD FOR MAKING SANITARY ARRANGEMENTS AT SUCH PLACES OF WORSHIP OR PILGRIMAGE, FAIRS AND MELAS WITHIN ITS JURISDICTION AS MAY BE DETERMINED BY IT

46. Rate of fees The Zilla Parishad shall, after following the procedure prescribed in rules 3 and 4, levy fees for providing sanitary arrangements at such places of worship or pilgrimage, fairs and melas within its jurisdiction as may be determined by it at and such rates as may be fixed by it but not below the minimum rates as specified in the Schedule to this Part.2) Subject to sub-rule (3), the fee shall be levied on daily basis on all persons visiting the places of worship or pilgrimage, fairs and melas for any purpose whatsoever, including trade or business: Provided that the fee in the case of children between the age group of 3 to 12 years shall not be levied at more than half the rate fixed. 3) If a question arises as to the age of a child, the decision of the Zilla Parishad staff assigned the collection of fees on the spot shall be final, conclusive and binding on all concerned. 4) No fee shall be leviable on - (i) the Panchayat officials posted on official duty to the place of worship or pilgrimage, fairs and melas; and (ii) the Government servants posted on official duty to the places mentioned in clause (i) of this sub-rule. 5) Notwithstanding the levy of daily fee under sub-rule(1), the shopkeepers having their fixed shops and all persons who have established trade or business by fabricating temporary structures for carrying out such trade or business within the limits of the places of worship or pilgrimage, fairs and melas, shall pay the fee in lumpsum for the entire duration for which such worship, pilgrimage, fair or melas is held. Such passes shall not authorize more than two persons to use it. Names of such person shall be written on such passes, which shall also bear their specimen signature and photograph. No amount of such lumpsum payment shall be refundable even if a shopkeeper abandons or closes down his trade or business or otherwise ceases to carry on such trade or business before the conclusion of the duration of the worship, pilgrimage, fairs or melas or where such duration is reduced due to some unforeseen circumstances

47. Establishment of entry and exit points : The Zilla Parishad shall establish as many entry and exit points as it considers necessary keeping in view the magnitude of visitors visiting the places of worship or pilgrimage, fairs or melas for regulating the entry, into and exit from such places of the visitors. While establishing such entry and exit points, the Zilla Parishad shall have due regard for safe entry and exit of visitors or their evacuation in the event of an emergency such as break out of fire, occurrence of riot or the like situations

48. Place of payment of fee and issue of passes : On payment of fees, passes shall be issued either at the entry point or at a place established for this purpose as near to the entry point as possible. Passes in bulk may be issued in advance and on payment thereof to the Heads of Institutions and Organisation, Entry Passes shall not be transferable and shall be valid for a single entry. At the entry point, the pass held by a visitor shall be defaced and the visitor allowed to enter : Provided that the entry passes issued to the shopkeepers already having their shops established and functioning and those who fabricate their temporary stalls and structures for carrying on their trade or business within the places and before the commencement of worships, or pilgrimages, fairs and melas shall be valid for the entire duration of such worship or pilgrimage, fairs and melas and shall authorize them to make as many entries into or exists from the place of worship, pilgrimage, fairs or melas daily as may be necessary for the purposes of carrying on their trade or business

49. Size, form and colour of entry passes The Zilla Parishad shall determine the sizes, forms and colours of entry passes and shall have them printed and kept in advance in sufficient quantity.132 SCHEDULE [See sub-rule (1) of rule 46] RATES OF FEES 1. 2. 3

4. NOTE : per visitor Per Hawker Per shopkeeper having his fixed permanent/ temporary place of business. Person/persons visiting with animal/ animals for sale or otherwise. Minimum Rs. 1/- per visit per

day Rs.3/- Rs. 10/- for entries duration Rs. 2/- per person per day. (ii) (iii) Person(s) coming with dangerous or violent animals or animal(s) with abnormal behaviour posing risk to human life and property shall not be allowed an entry to the places of worship, pilgrimage, fair and melas. Animal(s) suffering from infectious and contagious disease(s) shall also not be permitted to enter the place or vicinity of worship, pilgrimage, fairs and melas. In the event of an animal causing harm to human life and property, the owner or the person bringing such animal to the place or a vicinity of the worship, pilgrimage, fairs or melas shall be solely responsible to make good the losses sustained as a result of such harm to the human life and property. PART - LEVY OF WATER RATE FOR SUPPLY OF WATER FOR DRINKING, IRRIGATION OR ANY OTHER PURPOSE BY THE ZILLA PARISHAD WITHIN ITS JURISDICTION 50. Tariff for water rate : The Zilla Parishad shall, after following the procedure prescribed in rules 3 and 4, levy, collect and appropriate water rates, where arrangements for the supply of water for drinking, irrigation or any other purpose is made by it within its jurisdiction, and charges for such rate will be such as may be fixed by it but not below the minimum and not exceeding the maximum rates as specified in the Schedule to this Part : Provided that no water rate shall be leviable from the persons using or fetching drinking water from the public hydrants provided in a gram

51. Water rate from whom primarily leviable : The Water rate shall be leviable primarily from the actual occupier of a residential building or the owner of a commercial establishment to which the facility of supply of drinking water has been provided through pipe line by the Zilla Parishad and for supply of water for irrigation, commercial and Other purposes, it shall be leviable from the owner concerned or the person on whose requisition, the supply of water is made

52. Where the occupier of a residential building temporarily ceases to reside in a building under his occupation or where a commercial establishment is closed down for a period not less than one month by the occupier of such building or the owner of such commercial establishment, as the case may be, the Zilla Parishad shall refund or remit the whole or any part of the water rate leviable by temporarily disconnecting the water supply in such cases : Provided that no such remission or refund shall be granted unless notice in writing of the fact of the residential building being vacant or the commercial establishment being closed is given in writing to the Zilla Parishad in advance : Provided further that no remission or refund shall be granted in such cases for any period previous to the date on which such notice is given to the Zilla Parishad

53. As and when a request is made in writing by the occupier of the residential building or owner of the commercial establishment for restoration of the water supply disconnected under rule 52, the Zilla Parishad shall restore such disconnected water supply

54. Preparation of register of persons liable to pay water rates : The Zilla Parishad shall prepare or caused to be prepared a register containing the names and other particulars of the persons who are liable to pay water rate under rule 47.133

55. Recovery of water rate : The water rates shall be recovered on monthly basis by such person or persons as may be authorized in this behalf by the Zilla Parishad. A receipt for every such payment shall be given by the person receiving it. The form of such receipt shall be devised and got printed by the Zilla Parishad. Sl.No. 2. 3. 4. 5. 6. 7. 8. 9. 10

11. SCHEDULE [See rule 46] RATES OF WATER SUPPLY

Size of pipe/mode of supply of water	h" tap connection without over head storage tank	h" tap connection with over head storage tank	% tap connection without over head storage tank	% tap connection with over head storage tank
1"	Rs.10/-	Rs. 20/-	Rs. 25/-	Rs. 30/-
2"	Rs. 20/-	Rs. 30/-	Rs. 40/-	Rs. 50/-
3"	Rs. 30/-	Rs. 40/-	Rs. 50/-	Rs. 60/-
4"	Rs. 40/-	Rs. 50/-	Rs. 60/-	Rs. 70/-
6"	Rs. 50/-	Rs. 60/-	Rs. 70/-	Rs. 80/-
8"	Rs. 60/-	Rs. 70/-	Rs. 80/-	Rs. 90/-
10"	Rs. 70/-	Rs. 80/-	Rs. 90/-	Rs. 100/-

Minimum per month per month per month per month per month per month per 200 Lit. 1" tap connection with over head storage tank Water supply by truck on casual basis Water supply by truck on regular basis Bulk supply of water for commercial or irrigation Bulk supply of water to shops or water crafts Water rate for bulk supply to the Govt. Deptts. i.e. Hotels & Govt. Guest House/Tourist Home PART - IX per person uses Institutions Rs. 20/- per 200 lit. month. Rs. 30/- per 500 lit. month. Rs. 50/- per 1000 lit. month. RULES FOR LEVY OF LIGHTING RATE, WHERE ARRANGEMENT FOR LIGHTING OF PUBLIC STREETS AND PLACES IS MADE BY THE ZILLA PARISHAD WITHIN ITS JURISDICTION

56. Definitions :- In this Part, unless there is anything repugnant in the subject, context or meanings : (i) "House" means any building or set of buildings within the same enclosures and used by the same occupier

and includes a hut; (ii) "Occupied" includes a person who is in actual possession of a house whether as owner, agent of the owner or tenant; (iii) "Owner" includes a person who receives or is entitled to receive rent of the house if the house is let; and (iv) "Hut" means any building which is constructed principally of wood, mud, leaves, cloth, gunny cloth or paper and includes any temporary structure made of any material of whatever size

57. Tariff of lighting rate (1) The Zilla Parishad shall, after following the procedure prescribed in rules 3 and 4, levy, collect and appropriate lighting rate, where arrangement for lighting of public streets and places is made by it within its jurisdiction at such rates as may be fixed by it but not below the minimum rates specified in the Schedule to this Part. 2) No lighting rate shall be levied on - a) any house used for charitable, educational or religious purpose and yielding no rent to the owner; b) any house used or owned by a Gram Panchayat, Panchayat Samiti or Zilla Parishad; and c) any house used or owned by the Government

58. Lighting rate effective from what date The lighting rate shall be leviable for the year beginning on the first day of April and ending on the thirty-first day of March next following. Where the lighting rate comes into effect on any day other than the 1st day of April, it shall be leviable by the quarter beginning on 1st day of July, 1st day of October, 1st day of January and the 1st day of April not following and thereafter by the year

59. Lighting rate from whom primarily leviable : 1) The lighting rate shall be leviable primarily from the actual occupier of the house if he is the owner of the house. 2) If the house is not occupied by the owner, the rate shall be leviable primarily from — a) the lessor, if the house is let; b) the superior lessor, if the house is sub-let; or c) the person in whom the right to let the same and receive rent thereof is vested, if it is un-let. 3) On the failure to recover any sum due on account of the lighting rate from the person from whom it is primarily leviable, such un-recovered sum may be recovered from the occupier of any part of the house in respect of which the lighting rate is due, such portion of that sum as the Adhyaksha decides to be proportionately leviable in respect of that part of the house: Provided that, such occupier shall not be liable to pay the rate for the period for which he was not in occupation of the house

60. Remission or refund of the lighting rate in case of vacancies :- Where any house which is liable to the lighting rate has remained vacant for a continuous period of three months or more, the Zilla Parishad shall refund or remit the whole or any portion of the amount of the lighting rate paid or payable for such period. Provided that no such remission or refund shall be granted — a) unless a notice in writing of the fact of the house being vacant has been given in writing to the Chief Executive Officer of the Zilla Parishad; or b) for any period previous to the date on which such notice is given under clause (a) of this 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. rule. SCHEDULE [See rule 51] TARIFF OF LIGHTING RATE

Annual valuation/Annual letting values of houses	Where capital valuation of a house does not exceed Rs. 50,000/-	Where capital valuation of a house exceeds Rs. 50,000/- but it does not exceed Rs. 1,00,000/-	Where capital valuation of a house exceeds Rs. 1,00,000/- but it does not exceed Rs. 2,00,000/-	Where capital valuation of a house exceeds Rs. 2,00,000/- but it does not exceed Rs. 3,00,000/-	Where capital valuation of a house exceeds Rs. 3,00,000/- but it does not exceed Rs. 4,00,000/-	Where capital valuation of a house exceeds Rs. 4,00,000/- but it does not exceed Rs. 5,00,000/-	Where capital valuation of a house exceeds Rs. 5,00,000/- but it does not exceed Rs. 6,00,000/-	Where capital valuation of a house exceeds Rs. 6,00,000/- but it does not exceed Rs. 7,00,000/-	Where capital valuation of a house exceeds Rs. 7,00,000/- but it does not exceed Rs. 8,00,000/-	Where capital valuation of a house exceeds Rs. 8,00,000/- but it does not exceed Rs. 9,00,000/-	Where capital valuation of a house exceeds Rs. 9,00,000/- but it does not exceed Rs. 10,00,000/-
Where rental value of a house does not exceed Rs. 1,200/- per annum.	Rs. 15.00	Rs. 25.00	Rs. 35.00	Rs. 45.00	Rs. 55.00	Rs. 65.00	Rs. 75.00	Rs. 85.00	Rs. 95.00	Rs. 105.00	Rs. 115.00
Where rental value of a house exceeds Rs. 1,200/- but it does not exceed Rs. 2,500/- per annum.	Rs. 15.00	Rs. 25.00	Rs. 35.00	Rs. 45.00	Rs. 55.00	Rs. 65.00	Rs. 75.00	Rs. 85.00	Rs. 95.00	Rs. 105.00	Rs. 115.00
Where rental value of a house exceeds Rs. 2,500/- but it does not exceed Rs. 3,600/- per annum.	Rs. 15.00	Rs. 25.00	Rs. 35.00	Rs. 45.00	Rs. 55.00	Rs. 65.00	Rs. 75.00	Rs. 85.00	Rs. 95.00	Rs. 105.00	Rs. 115.00
Where rental value of a house exceeds Rs. 3,600/- but it does not exceed Rs. 4,800/- per annum.	Rs. 15.00	Rs. 25.00	Rs. 35.00	Rs. 45.00	Rs. 55.00	Rs. 65.00	Rs. 75.00	Rs. 85.00	Rs. 95.00	Rs. 105.00	Rs. 115.00
Where rental value of a house exceeds Rs. 4,800/- but it does not exceed Rs. 6,000/- per annum.	Rs. 15.00	Rs. 25.00	Rs. 35.00	Rs. 45.00	Rs. 55.00	Rs. 65.00	Rs. 75.00	Rs. 85.00	Rs. 95.00	Rs. 105.00	Rs. 115.00
Where rental value of a house exceeds Rs. 6,000/- per annum.	Rs. 15.00	Rs. 25.00	Rs. 35.00	Rs. 45.00	Rs. 55.00	Rs. 65.00	Rs. 75.00	Rs. 85.00	Rs. 95.00	Rs. 105.00	Rs. 115.00

And for increase of every Rs. 50,000/- or part thereof in the capital valuation of house over and above Rs. 9,00,000/- Where rental value of a house does not exceed Rs. 1,200/- per annum. Where rental value of a house exceeds Rs. 1,200/- but it does not exceed Rs. 2,500/- per annum. Where rental value of a house exceeds Rs. 2,500/- but it does not exceed Rs. 3,600/- per annum. Where rental value of a house exceeds Rs. 3,600/- but it does not exceed Rs. 4,800/- per annum. Where rental value of a house exceeds Rs. 4,800/- but it does not exceed Rs. 6,000/- per annum. And for every additional increase of Rs. 500/- or part thereof in the annual rental value of a house over and above Rs. 6,000/- per annum. 135 Minimum Rs. 15.00 per annum Rs. 25.00 Rs. 40.00 Rs. 50.00 Rs. 70.00 Rs. 15.00 plus Rs. 75.00 Rs. 10.00 Rs. 15.00 Rs. 20.00 Rs. 25.00 Rs. 35.00 Rs. 10.00 plus Rs. 35.00

PART - X RULES FOR LEVY OF CONSERVANCY RATE, WHERE ARRANGEMENT FOR CLEARING PRIVATE LATRINES, URINALS AND CESSPOOL COMPOUNDS ATTACHED TO DWELLING AREAS IS MADE BY THE ZILLA PARISHAD WITHIN ITS JURISDICTION

61. Definitions : In this part, unless there is anything repugnant to the subject, meaning or context - a) "dwelling area" means a residential house or building or set of such houses and building within the same enclosure and used by the same occupier or different occupiers and includes a hut; b) "Occupied" includes a person in actual physical possession of a dwelling area whether as owner

agent of the owner or tenant; c) "Owner" means a person who receive or is entitled to receive rent of a dwelling area if the dwelling area is let; and d) "hut" means any dwelling area which is constructed principally of wood, mud, leaves, grass paper, cloth, gunny cloth, tarpaulin, bamboo or cane and includes any temporary structure made of whatever materials and in whatever size. 1) Subject to the provisions of sub-rule(2), the Zilla Parishad shall 62. Tariff of conservancy rate after following the procedure prescribed in rules 3 and 4, levy a conservancy rate, where arrangements for clearing private latrines, urinals and cesspool compounds attached to dwelling areas is made by it within jurisdiction at monthly rates as may be fixed by it based on the monthly income from all sources of the owners or occupiers of such dwelling areas, but not below the minimum rates specified in the Schedule to this part. 2) No conservancy rate under sub-rule (1) shall be levied where the owner or occupier of a dwelling area is the Government, a Gram Panchayat, a Panchayat Samiti, or the Zilla Parishad and such dwelling area is used exclusively for their official purposes. 3) The conservancy rates shall be primarily leviable from the actual occupier of the dwelling area, if he is owner of such dwelling area. 4) If the dwelling area is not occupied by the owner, the applicable conservancy rate shall primarily leviable from - a) the tenant, if the dwelling area is let; b) the superior tenant, if the dwelling area is sub-let; or c) the person in whom the right to let the same and receive rent thereof vests, if it is un-let. 5) On failure to recover any sum due on account of conservancy rate from the person from whom is primarily leviable, there may be recovered from the occupier of any part of the dwelling area in respect of which the conservancy rate is due such portion of that sum as the Adhyaksha decides to be proportionately leviable in respect of that part of the dwelling areas : Provided that such occupier shall not be liable to pay the conservancy rate for any period for which he was not in occupation of the dwelling area

63. Remission or refund of conservancy rate in the case of vacancies Where a dwelling area, in respect of which the conservancy rate is leviable, has remained vacant for a continuous period of one month or more, the Zilla Parishad shall refund or remit the whole or any portion of the amount of the conservancy rate paid or payable for such period : Provided that no such remission or refund shall be granted —a) unless a notice in writing of the fact of the dwelling area concerned being vacant has been given to the Chief Executive Officer, or b) for any period previous to the date on which such notice is given to the Chief Executive Officer. 1 136 SCHEDULE [See rule 61] TARIFF OF CONSERVANCY RATE Gross monthly income from all sources Above Rs. Above Rs. Above Rs. Above Rs. Above Rs. 501/- but up to Rs. 750/- 751/- but up to Rs. 1,200/- 1,201/- but up to Rs. 2000/- 2,001/- but up to Rs. 3000/- 3002/- 137 Minimum Rs. 2.00 per month Rs. 5.00 per month Rs. 8.00 per month Rs. 12.00 per month Rs. 20.00 per month Sd/- (N.N.JHA) Lieutenant Governor Andaman and Nicobar Islands. By the order and in the name of the Lieutenant Governor, Assistant Secretary (Panchayats) A & N Administration