CHHATTISGARH PANCHAYATS (IRRECOVERABLE SUMS) RULES, 1995

(PR)178 M.P. PANCH. (IRRECOVERABLE SUMS) RULES, 1995 4. Mode of executing Contracts by Gram Panchayat.-(l) Every contract made by or on behalf of the Gram Panchayat shall be in writing and shall be signed by the Sarpanch, the Secretary of Gram Panchayat and atleast by one Panch, to be nominated by the Gram Panchayat. (2) The terms and conditions of zhe contract shall be clearly mentioned in the contract document

5. Mode of executing contract by Janapad Panchayat and Zila Panchayat.-(l) Every contract or agreement made by or on behalf of a Janapad Panchayat or Zila Panchayat shall be executed by the Chief Executive Officer of the Janapad Panchayat or Zila Panchayat as the case may be. (2) Every contract or agreement shall contain the terms and condition of the contract or agreement

6. Contract or agreement to be binding.-Every contract or agree- ment entered in into by or on behay of any Panchayat in accordance with these rules shall be binding on such Panchayat

7. Repeal and Saving.-All previous rules on the subject shall stand repealed on the date of final publication of these rules in the Madhya Pradesh Gazette. 1: 2. 3. 4. 5. 6

7. THE MADHYA PRADESH PANCfiÄYATS (IRRECOVERABLE SUMS) RULES, 1995 CONTENTS Short title. Definitions. Authorities for writing off irrecoverable sums and unusable material. -Writingnfffrrecoverable sums by passing-a-resolution. Writing off at irrecoverable sums exceeding five rupees. Manner in which irrecoverable sums or unusable materials shall be written off. Repeal. SCHEDULE o THE MADHYA PRADESH PANCHAYATS (IRRECOVERABLE SUMS) RULES, 1995 [Not!ficagqn NO-J-u-95-P-2-MIII.-In Vexercise of the powers con- ferred by thesub-section (I)of-Seetion 95xead with-Section 116 of the MadhyaPradeshPanchayat Raj Adhiniyam, 1993 (No. 1 of 1994), the State Éäme hävmg béen previously published as reqüired by the sub-section (3) of Section 95 of the said Act, namely:— 1. Short title.-TheSev-rUles may be called the Madhya Pradesh Panchayats (Irrecoverable Sums) Riles, 1995

2. Definitions.-lrr the. context otherwise re- quires,—- M. P. PANCH. (IRRECOVERABLE SUMS) RULES, 1995 (PR)179 (a) "Act" means the Madhya Pradesh Panchayat Raj Adhiniyam, 1993 (No. 1 of 1994); (b) "Irrecoverable sums" means,irrecoverable sums due to Panchayats referred to in Section 116 of the Act; (c) "Quarter" means_a quarter ending on the 31st March, 30th June, 30th September or 31st December of any year

3. Authorities for writing off irrecoverable sums and unusable material.-lrrecoverable sums due to a Panchayat or unusable material shall be written off by the authorities specified in the Schedule appended to these rules

4. Writing off irrecoverable sums by passing a resolution.-A Panchayat shall write off irrecoverable sums by passing a resolution

5. Writing off at irrecoverable sums exceeding five rupees.-No irrecoverable sum exceeding five rupees, shall be written off unless it has been established to the satisfaction of the authority that— (a) the person, from whornthe sum is due is too poor to pay it; or (b) such person has died and there is no likelihood of recovering the sum from the heirs or property of the deceased: (c) all reasonable efforts to recover the sum have been made in accordance with the provisions of the Act and the rules or by-laws made thereunder

6. Manner in which irrecoverable sumsorunusable materialsshall be written off.-(l) The Panchayat shall at the end of each quarter prepare a statement of unusable materials and consider it in its meeting. (2) After due consideration the Panchayat may pass a resolution for writing off or refusing to write off irrecoverable sums, or unusable materials as the case may be

7. Repeals-The previous rules on the subject shall stand repealed on the date of final publication of these rules in the Gazette.SCHEDULE (See rule 3) Irrecoverable sums or unusable material shall be written off,— (1) in the case of a Gram Panahayat— (a) if the sum or value of unusable material is or less than Rs. 2.000-by the Gram Panchayat; (b) If the sum or value of unusable material exceeds Rs. 2,000 but does not exceed Rs. 10,0C0-by the Gram Panchayat with the prior permission of the Collector; (c) Ifthe

sum or value of unusable material exceeds Rs. 10,000-by the Gram Panchayat with the prior Permission of the Divisional Commissioner. (2) in the case of Janapad Panchayat— (a) if the sum or value of unusable material is or less than Rs. 5,000-by the Janapad Panchayat; (b) if the sum of value of unusable material exceeds Rs. 5,000 but does not exceeds Rs. 10,000-by the Janapad Panchayat with the prior permission of the Collector; (PR)180 REG. OF IMPOSITION, ... OF TAXES RULES, 1995 (c) if the sum or value of unusable matevial exceeds Rs. 10,000-by the Janapad Panchayat with the prior permission of the Divisional Commissioner. (3) in the case of a Zila Panchayat— (a) if the sum or value of unusable material is or less thari Rs. 10,000-by the Zila Panchayat; (b) if the sum or value of unusable material exceeds Rs. 10,000-by the Zila Panchayat with the prior permission of the Divisional Conunissioner. THE MADHYA PRADESH PANCHAYATS (REGULA. TION OF THE IMPOSITION, ASSESSMENT, 1. 2. 3. 4. 5. 6. 7. 8. 9. IO

11. COLLECTION OF TAXES) RULES, 1995 CONTENTS Short title. Definitions. Falling due of tax. Discount on tax. Penalty. Presentation of bill for taxes. If bill not paid within 15 days notice of demand to issue. Receipt to be given for all payments. Recovery of tax. Sharing of taxes. Repeal. THE MADHYA PRADESH PANCHAYATS (REGULATION OF THE IMPOSITION, ASSESSMENT, COLLECTION OF TAXES) RULES, 1995. [Not(fication No. B-l-16-95-P-2-XX11, dated 28th March, 1995, publish- ed in M.P. Rajpatra, Extraordinary,. dated 29th March, 1995, page 312 .-ln exercise of the powers conferred by the sub-section (1) of Section 95 read with sub-section (1) of Section 78 'Of the Madhya Pradesh Panchayat Raj Adhiniyam, 1993 (No. 1 of 1994), the State Government hereby makes the following rules, the same having been previously pub- .lished required by the sub- section (3) Yof Section 95 of the said Act, namely:— 1. Short title.-These rulesfmay be called the Madhya Pradesh Panchayats (Regulation of the Imposition, Assessment, Collection of Taxes) Rules, 1995

2. Definitions.-ln these rules, unless thc context otherwise re- quirés,—— (i) (ii) "Act" means the Madhya Pradesh Panchayat Raj Adhiniyam, 1993 (No. I of 1994); "Section" means a section of the Act;