

GRAM PANCHAYAT OPTIONAL TAXES AND FEES (CONDITIONS AND EXCEPTIONS) RULES, 1996

OPTIONAL TAXES ... (CONDITIONS ...) RULES, 1996 (PR)297 THE GRAM PANCHAYAT OPTIONAL TAXES AND FEES (CONDITIONS AND EXCEPTIONS) RULES, 1996 [Noffn. No. F-1-42-95-XX11-P-2, dt. 29-2-1996; Pub. in M.P. Rajpatra, (Ashadharan), dt. 29-2-96, p. 134(4) cs amended by Noffn. B.I-42- 95-XXII- P.-2.-dated 25-4-1997, Pub. in M.P. Rqipatra Ext. dated 26-4- 1997, p.4521. In exercise of the powers conferred by sub- section (1) of Section 95 read with sub-section (2) of Section 77 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 published as required by sub-section (3) of Section 95 of the said Act, namely:— 1. Short title.-These rules may be called the Gram Panchayat Optional Taxes and Fees (Conditions and Exceptions) Rules, 1996

2. Definitions.-In these rules, unless the context otherwise requires,- (a) 'Act' means the Madhya Pradesh Panchayat Raj Adhiniyam, 1993 (No. 1 of 1994); (b) 'Section' means a Section of the Act

3. Whenever a Gram Panchayat proposes to impose any tax, fees, or rate under sub-section (2) of Section 77 of the Act it shall place its proposals before the meeting of the Gram Sabha to be held under sub-section (1) of Section 6, proposals of the Gram Sabha shall be taken into consideration by Gram Panchayat

4. Any tax, fee or rate specified in Schedule 11 of the Act shall be subject to maximum specified in the schedule appended to these rules

5. Subject to the previous approval of the Janpad Panchayat, if the Gram Panchayat resolves to impose any tax, rate, or fees under sub-section (2) of Section 77 it shall proclaim the purport of the resolution for the information of the persons affected by such proposal and invite their objections before a date to be proclaimed by beat of drum or, written notice affixed at Gram Panchayat Office and conspicuous places in the Gram Panchayat area or by both, within a fortnight from the proclaimed date the resolution shall be reconsidered at a meeting of the Gram Panchayat along with the objections, if any. If the proposal is carried by simple majority of its members to impose any tax, rate, fee or cess the proposal together with the objections, if any, shall be forwarded by the Gram Panchayat to the Janapada Panchayat for approval

6. The Janpad Panchayat may return the proposal for further consideration or approve it with or without modification. If the modifications made by the Janpad Panchayat are of a material character, the purport of the modified proposal shall again be proclaimed for objections in the manner specified above, before the same is finally adopted by the Gram Panchayat under sub- section (1) of Section 77

7. The Janpad Panchayat shall, at the time of approving any proposal, specify a date from which the tax, or fee mentioned therein shall come into force

8. When the proposal to impose any tax, rate or fee is approved by the Janpad Panchayat, the Gram Panchayat shall prepare a Schedule of rates or list assesses with actual amount of assessment, as the case may be. The (PR)298 OPTIONAL TAXES ... (CONDITIONS ...) RULES, 1996 Schedule of rates, fixed and the assessment made shall be publicly proclaimed, by beat of drum and also by affixing copies of such schedules at Gram Panchayat Office conspicuous places, and the assessment list shall be shown to any person affected by it who desires to see it

9. The General Administration Committee of Gram Panchayat shall hear any objection that may be put forward against the assessment within fifteen days from the date of the proclamation of the assessment

10. After the objections put forward, if any, have been disposed of the assessment list shall be amended, if necessary, and signed by the Sar- panch, Members of General Administration Committee and the Secretary. The revised Schedule of rates if any shall then be proclaimed publicly by beat of drum and republished by affixing copies thereof at Gram Panchayat Office

11. Any person dissatisfied with the assessment may appeal to the prescribed authority within thirty days from the date of assessment or the republication of the assessment list under rule 7. The assessment shall be revised in accordance with the order of the prescribed authority in appeal

12. Fees under item (4) of Schedule 11 of the Act shall be recovered in advance before any sarai, dharamshala, rest-house, slaughter house and encamping ground is brought into use

13. Taxes, rates and fees under items 2, 3, 5, 6, 7, 9, 10, 11 and 12 of Schedule 11 of the Act may be recovered in advance either yearly or half yearly or quarterly. The year shall be deemed to commence in the first April, the half-year on the first April and the first October and the quarters on the first April, first July, first October and first January

14. Persons who did not own or occupy property or did not keep any animal or vehicle, within the Gram Panchayat area in any quarterly shall not be liable to pay any tax, rate, or fee under items 2, 3, 5, to 7 and 9 to 12 of schedule 11 of the Act: Provided that if any person is found to have kept any animals, vehicle etc. within the Gram Panchayat area during the quarter, half-year or year he will be liable to pay tax at the end of the quarter, half-year or year, as the case may be. 15. A register in Form 'A' appended to these rules shall be maintained showing demand and collection of taxes, fees and rates. The entries shall be made according to separate registers or separate set of pages shall be set apart for different kind of taxes, fees, or rates imposed. The register shall be signed by the Sarpanch and Secretary at the end of every month

16. Repeal. All previous rules on the subject shall stand repealed from the date of final publication of these rules in "Madhya Pradesh Gazette". FORM 'A' [See Rule 151 Register showing demand and collection of tax, fee, and rate under Schedule 11 of Act for the year ending 31st March, 19 District Tahsil Gram Panchayat S. No. (1) Name Father's Name Current year 19.A9.. Demand Previous year 19.

19. Total (2) (3) (4) (5) (6) OPTIONAL TAXES ... (CONDITIONS ...) RULES, 1996 (PR)299 Current Year 19... 19... (7) Recoveries Previous year 19... 19... (8) Total (9) SCHEDULE [See Rule 41 Balance (10) Remark (11) (a) (b) (c) (d) *[(e) (f) (g) (h) Rate of tax payable by the owners of animals used for riding, driving, draught or burden or for dogs or pigs kept within the Gram Panchayat. Rate of tax payable by owner of vehicle under item (3) of Schedule 11 of Act. Rates of fees for use of Sarais, Dharmashalas, etc. under item (4) of Schedule 11 of Act. Slaughter House NeVater rate Rate of drainage fee (only where drainage system is introduced). Fees from persons practicing the calling of buyer, broker, commission agents, weigher or measurer within the Gram Panchayat area. A fee payable by owners of vehicles other than motor vehicles where such vehicles enter the Gram Panchayat. For animal used for riding, driving, draught or burden Rs. 10 per annum; dog or pig Rs. 2/- per annum. Rs. 10 per vehicle per annum. (1) Varandha... (2) Small rooms 3x3 metres (3) Big rooms more than 3x3 metres (4) Rooms furnished with furniture (only chairs, table, and cot). (5) Encamping ground up to 3x3 metres (6) Encamping ground above 3x3 metres Per day 0.50 2.00 4.00 8.00 Nil. 0.30 2.00 per animal tap getting water from the Gram Panchayat piped water system. for each month, as may be fixed by the Gram Panchayat in equal proportion on the expenditure incurred in the preceding financial year on the operation and maintenance of Water System Scheme]. O. 1% of capital value of building per annum. (1) General buyer, broker or commission agent or cattle, bottom grain and oil seed broker. (2) Miscellaneous commodities broker (3) Weighman or measurer Per vehicle Rs. 25.00 per annum Rs. 10.00 per annum Rs. 5.00 per annum Rs. 5.00 per day. (PR)300 JAN. PANCHAYATS THEATRE TAX. . RULES, 1996 (i) (j) (k) (1) (m) * Rate of temporary tax for special Amount equivalent to fifty per per house Civil work of public utility Rate of general sanitary taxes for the construction or the maintenance or both the constructions and maintenance of public latrines and for the removal and disposal of refuse. A fee on cart stands and tonga stands A fee for temporary erection on or putting projection over or temporary occupation of any public street or place. A fee for grazing cattle on grazing land vesting in the Gram Panchayat. Subs. b) Notfn. dated 25-4-1997. cent. of estimated cost divided by number of house whose capital value is more than Rs. 6000/- Rs. 5.00 per house per month. Rs. 20.00 per vehicle per year Rs. 2/- per square metre part thereof per day. Rs. 20.00 per cattle per annum. THE MADHYA PRADESH JANAPADA PANCHAYATS THEATRE TAX (REGULATION OF IMPOSITION, ASSESSMENT 1. 2. 3. 4. 5. 6. 7. 8. 9. 10

11. AND COLLECTION) RULES, 1996 CONTENTS Short title. Definitions. Imposition Tax where not leviable. Tax by whom payable. Tax where payable. Payment of tax in one amount. Recovery of the tax. Refund. Penalty. Repeal. THE MADHYA PRADESH JANAPADA PANCHAYATS THEATRE TAX (REGULATION OF IMPOSITION, ASSESSMENT AND COLLECTION) RULES, 1996 [Notfn. No. B-1-43-95-na1-P-2, dt. 29-2-1996; Pub. in M.P. Rajpatra (Ashadharan), dt. 29-2-96, p. 136(1)].-In

exercise of the powers conferred by sub-section (1) of Section 95 read with sub-Section (1) of Section 77 of the Madhya Pradesh Panchayat Raj 'Adhiniyam, 1993 (No. 1 of 1994); the

