MADHYA PRADESH PANCHAYATS (REGULATION OF THE IMPOSITION, ASSESSMENT, COLLECTION OF TAXES) RULES, 1995

(PR)180 REG. OF IMPOSITION, ... OF TAXES RULES, 1995 (c). if the sum or value of unusable mate5ial 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 than 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 Commissioner. Tl-m MADHYA PRADESH PANCHAYATS (REGULA- TION OF THE IMPOSITION, ASSESSMENT, COLLECTION OF TAXES) RULES, 1995 CONTENTS 1. Short title

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11. 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(ßcation No. B-l-16-95-P-2-'A11, dated 28th March, 1995, publish- ed in M.P. Rqjpatra, Extraordinary,. dated 29th March, 1995, page 312 exercise of the powers conferred by the sub-section (1) of Section 95 read with sub-section (1) of Sectiqn 78 •of the Madhya Pradesh Panchayat Raj Adhiniyam, 1993 (No. 1 of 1994), the State Government hereby makeSthe following rules, zhe same having been previously pub- lished required by the sub- section (3) lof Section 95 of the said Act, namely:— -i. Short ruleömay be callegl 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) "Act" means the Madhya Pradesh Panchayat Raj Adhiniyam, 1993 (No. I of 1994); (ii) "Section" means a secticn of the Act; 1 2 t, h (PR)181 REG. OF IMPOSITION, .. OF TAXES RULES, 1995 (iii) "Tax" means any tax levyable under Section 77 and specified in Schedule I and Schedule 11 of the Act

3. Falling due of tax.-When any tax is imposed for any period, it shall be deemed to have fallen due on the 1st day when the period starts

4. Discount on tax.-(l) The Gram Panchayat or Janapad Panchayat as the case may be, may, if it thinks - fit, direct by resolution that a discount not exceeding ten percent shall be allowed on the amount due from every person who pays the tax due before the expiry of sixty days from the beginning of the period for which the tax is imposed. (2) The discount shall be allowed at the same rate to all persons entitled thereto. (3) The Panchayat concerned lay at any time revoke the discount by a resolution

5. Penalty.-lf the assessee pays —- (a) the tax due after the expn-y of four months of the beginning of the period for which the tax is imposed but before the expiry of next three months, a penalty equal to ten percent of the tax due shall be imposed on him; (b) the tax due after the expiry of seven months of the beginning of the period for which the tax is imposed but before the expiry of next three months, a penalty equal to twenty five percent of the tax due shall be imposed on him; (c) the tax due after the expiry of one year from the beginning of the period for-which the-tax ISImpösed3avenälty equal-to thirty percent of the tax due per annum shall be imposed on him. Provided that in any case penalty imposed as above should not exceed the ceiling as fixed in the Section 82 of the Act

6. Presentation of the bill for uxes.-(l) When any amount payable on account of any tax imposed falls due, the Secretary of the Gram Panchayat or the Chief Executive Off-cer of the Janapad Panchayat as the case may be, shall with the least praeticable delay, cause to be presented to any person liable for the payment thereof a bill for the sum claimed as due. (2) Every such bill shall specify— (a) the period for which, and (b) the property, occupation or thing in respect of which the sum is claimed, and shall also give notice of— (i) the liability which may be incurred in default of payment, and (ii) the time within which an objection may be preferred as against such claim

7. If bill not paid within 15 days notice of demand to issue.-lf the sum for which a bill presented as aforesaid is not paid or no objection has beery preferred within05@ays from Che presentetion of the bill,

the Seaetary of the Gram Panchayat or the Chief Executive Officer of the Jar-apad Panchayat, as the case may be, may serve person to whom such bill has been presented a notice of demand in the form prescribed by bye laws

8. Receipt to be given for all payments.-For every sum paid on account of any tax and penalty imposed, a receipt shall be tendered by the PR)182 M. P. PANCH. (APPEAL & REVISION) RULES, 1995 person receiving the payments stating the sum and the tæc or penalty on account of which it has been paid

9. Recovery of tax.-Any arrear of tax or penalty shall be recoverable in accordance with the provisions of section 81. IO. Sharing of taxes.-The realisation of tax under section 77 in the previous, financial year shall be shared by the Gram Panchayat and Janapc-• ?anchayat in such proportion as may be determined by the State Government by general or special order

11. Repeal.-The previqus rules on the subject shall stand repealed on the date of final publication of these rules in the Madhya Pradesh Gazette. THE MADHYA PRADESH PANCHAYATS (APPEAL 1. 2. 3. 4. 5. 6. 7. 8. 9. 10

11. AND REVISION) RULES, 1995 CONTENTS Short title. Definition. Appeal and appellate authorities. Limitation of appeal. Revision. Limitation for revision. Form of appeal or application for revision. Stay of execution of orders or decision. Power of appellate or revisional authority. Costs. Repeal. THE MADHYA PRADESH PANCHAYATS (APPEAL AND REVISION) RULES, 1995 (Notification No.B-1-15-95-P-2-XX11, datéd 28th March, 1995, publish- ed in M.P. IRqj13atra, Extraordinary, dated 29th March, 1995, page 310(1)- (3)l.-In exercise of the powers conferred by the sub-section (1) of Section 95 read with Section 91 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 the sub-section (3) of the Section 95 of the said Act, namely:- 1. Short title.-These rules may be called the Madhya Pradesh Panchayats (Appeal and Revision) Rules, 1995

2. Definition.-ln these rules, unless the context otherwise requires,— (a) "Act" means the Madhya Pradesh Panchayat Raj Adhiniyam, 1993 (1 of 1994); (b) "Section" means a section of the Act; 3. Appeal and appellate authorities.-Save where it has been other- wise provided in the Act or rules or bye-laws made thereunder, an appeal shall lie,— (a) in the case of an order passed by the Sub-Divisional Officer under any provision of the Act or rules or byelaws made thereunder-to the Collector.