

SIKKIM MOTOR VEHICLES TAXATION ACT, 1982

GOVERNMENT No. 26 SIKKIM (EXTRAORDINARY) PUBLISHED BY AUTHORITY Gangtok, Friday, April 16, 1982 LAW DEPARTMENT GOVERNMENT OF SIKKIM Notification No. 22/LD/82. Dated Gangtok, the 16th April, 1982. GAZETTE The following Act of the Sikkim Legislative Assembly having received the assent of the Governor on 7th day of April, 1982, is hereby published for general information. The Sikkim Motor Vehicles Taxation Act, 1982 No. 5 of 1982 THE SIKKIM MOTOR VEHICLES TAXATION ACT, (ACT No. 5 OF 1982). An Act 1982 to provide for the imposition and levy of a tax on motor vehicles in Sikkim. Be it enacted by the Legislature of Sikkim in the Thirty-third Year of the Republic of India as follows : Short title, extent and commencement. Definitions. Appointment or Taxation Officer. 2. 3. 4. (2) (3) (1) This Act may be called the Sikkim Motor Vehicles Taxation Act, 1982. [It extends to the whole of Sikkim. It shall come into force on such date as the State Government may, by notification, appoint. In this Act, unless the context otherwise requires— (a) (b) (c) (d) (C) (f) "motor vehicle" includes a vehicle, carriage or other means of conveyance propelled or which may be propelled, on a road by electrical or mechanical power either entirely or partially; "notification" means a notification published in the Official Gazette ; "prescribed" means prescribed by rules made under this Act; "tax" means the tax imposed under this Act; "Taxation Officer" means an Officer authorised by the State Government to perform the duties and exercise the powers conferred upon such officer by this Act; "tractor" means a motor vehicle which is not itself constructed to carry any load (other than equipment used for the purpose of propulsion), and includes a motor vehicle used for towing disabled vehicles but does not include a road roller; Imposition of (g) Words and expressions used herein and not defined but defined in the Sikkim Motor Vehicles Act, 1957 shall have the meanings respectively assigned to them in that Act. The State Government may, by notification, appoint such persons as it may think fit to be Taxation Officers and may in such notification specify the areas within which such officers shall exercise the powers conferred and perform the duties imposed on them by or under this Act. A tax at the rate specified in the Schedule shall be imposed and levied on all motor vehicles used or kept for use in Sikkim. Explanation.—For the purposes of this Act,— (i) a person who keeps a motor vehicle of which the certificate of registration is current shall be deemed to keep such vehicle for use; and (ii) "use" included letting on hire otherwise than on a hire purchase. Report of registered motor vehicles brought into Sikkim from outside. Manner of claiming refund or remission. 5. 6. 2 (2) The tax imposed under subsection (1) shall be payable for the year in advance by the person by whom a motor vehicle is used or kept for use : Provided that Taxation Officer may allow payment of the tax for one or more quarterly periods at the rate, for each such quarterly periods, of one quarter of the tax payable for the year : Provided further that in the case of a motor vehicle registered outside Sikkim whether temporarily under section 25 of the Motor Vehicle Act, 1939 or otherwise, which is used or kept for use in Sikkim temporarily, the tax shall be payable for every week or part thereof, for which the motor vehicle is so used or kept for use in Sikkim, at the rate of one-fifty second part of the tax payable for the year, per week. (3) If the Taxation Officer is satisfied that the certificate of registration and the token delivered under section 10 on payment of the tax for the year in respect of a motor vehicle has been surrendered or that a motor vehicle has not been used or kept for use for any complete calendar month in the year, he shall, on application made under section 6 refund or remit in respect of the said vehicle one-twelfth of the tax payable for the year for every complete calendar month for which the said vehicle has not been used or kept for use : Provided that where a motor vehicle, other than a motor vehicle for the transport of goods or plying for hire for the carriage of passengers, has not been used for any period in Sikkim by reason of its being removed and kept outside Sikkim during such period, the Taxation Officer shall not refund or remit in respect of the said vehicle any portion of the tax for the quarterly period during which the said vehicle is so removed. (4) if any person fails to deliver a declaration or additional declaration in accordance with the provisions of section 7, the Taxation Officer may after making such inquiry as he thinks fit and after giving an opportunity to such person to be heard, require him to pay any tax or additional tax which the Taxation Officer may find such person liable to pay under the provisions of this Act and may also impose on him a penalty which may extend to half the amount of the tax to which he is found liable. Every person who brings into Sikkim any motor vehicle registered outside Sikkim whether temporarily under section

25 of the Motor Vehicle Act, 1939 or otherwise, and uses or keeps for use such vehicle in Sikkim shall submit to the Taxation Officer a report thereof within such time, in such form and containing such particulars as may be specified by the State Government by a notification. A person claiming refund or remission of tax under sub-section (3) of section 4 shall, within such time as may be specified by the State Government by a notification, make to the Taxation Officer an application in this behalf in writing which shall be accompanied by such documents as may be specified in such notification. Declaration by person keeping or using a motor vehicle. Payment of additional tax. Receipt for tax. Token to be exhibited on motor vehicles. Appeal. 7. 8. 9. 10. 11. (2) (3) (1) (2) (1) 3 Every person by whom a motor vehicle is used or kept for use shall fill up and sign a declaration in such form stating truly therein such particulars and shall deliver the declaration, as so filled up and signed, to the Taxation Officer within such time as may be specified by the State Government by a notification and shall pay to the Taxation Officer the tax which he appears by such declaration to be liable to pay in respect of such vehicle. Where a motor vehicle is altered so as to render the person by whom such vehicle is used or kept for use liable to the payment of an additional tax under section 8, such person shall fill up and sign an additional declaration in such form showing the nature of the alteration made and containing such particulars and shall deliver such additional declaration, as so filled up and signed, to the Taxation Officer within such time as may be specified by the State Government by a notification and shall pay to the Taxation Officer the additional tax payable under section 8 which he appears by such additional declaration to be liable to pay in respect of such vehicle. Every person who owns any motor vehicle which is let for hire otherwise than on a hire-purchase agreement shall, for the purposes of this Act, be deemed to be the person who keeps such vehicle for use. Where any motor vehicle in respect of which the tax has been paid is altered in such a manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the person by whom such vehicle is used or kept for use shall be liable to pay an additional tax of a sum which is equal to the difference between the tax already paid in respect of such vehicle and the tax which is payable in respect of such vehicle after its being so altered, and the registering authority shall not grant a fresh certificate of registration or renew any certificate of registration in respect of such vehicle as so altered until such amount of tax has been paid. The Taxation Officer shall grant and deliver to every person, who pays to him the tax or additional tax in respect of any motor vehicle a receipt in which shall be specified the particulars of the tax paid and such other particulars as may be prescribed. The Taxation Officer shall, at the time of granting a receipt for the tax, deliver to the person paying the tax a token in such form and containing such particulars as may be prescribed. Every person to whom such token is delivered shall cause it to be exhibited in the prescribed manner on the vehicle in respect of which the tax is paid. Any person aggrieved by any order made by a Taxation Officer under this Act may prefer appeal against that order to such appellate authority appointed by the State Government in this behalf, in such manner, within such time and on payment of such fees as may be prescribed : 4 Provided that an appeal may be admitted after the expiry of the period prescribed therefor if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period. Any such appeal shall be heard and decided by the appellate authority in such manner as may be prescribed and the decision of the appellate authority on such appeal shall be final: Provided that no appeal shall be decided without giving the appellant an opportunity of being heard. Any Police Officer in uniform or other officer of the State Government not below such rank as may be specified by the State Government by a notification, may— Power to check and seize motor vehicles. Penalties for certain offences. 12. 13. (2) (1) (2) (3) (a) (b) check any motor vehicle either in any garage after the sunset or before the sunrise or stop and check any motor vehicle plying on the road for the purpose of satisfying himself that the tax payable under this Act in respect of such vehicle has been paid; and seize and detain the vehicle if he is authorised by the State Government in this behalf and if he has reasons to believe that any motor vehicle has been or is being used or kept for use in contravention of the provisions of sections 5, 7 and 8 may take or cause to be taken such steps as he may consider necessary for the temporary safe custody of the vehicle so seized and detained unless the owner or the person in charge of the vehicle executes a bond for the production thereof before a court when so required. Any motor vehicle seized and detained under clause (b) of sub-section (1) shall be produced before the court within twenty-four hours of such seizure and the court shall thereupon pass such orders as it may think fit for the disposal of the vehicle. Where any bond is executed under clause (b) of sub-section (1) for the production of any motor vehicle before the court, the provisions of section 514 of

the Code of Criminal Procedure, 1898 shall, as far as may be, apply to such bond. Whoever— (a) uses or keeps for use a motor vehicle without having paid the tax or additional tax in respect of such vehicle; or (b) delivers a declaration or additional declaration wherein the particulars required by or under this Act are not fully and truly stated; or (c) obstructs any officer referred to in section 12 in the exercise of his powers under that section, shall be punishable with fine which may extend to one and half times, and, in the event of such person having been previously convicted of an offence under this Act or any rule made thereunder, with fine which may extend to twice the amount of the tax payable for the year for the motor vehicle in respect of which the offence is committed and the amount of any tax due shall also be recovered as if it were a fine.

5 of 1898. 5 Provided further that the State Government may, where it is not possible to hold elections for the constitution of new Gram panchayat immediately after the expiry of the term, by notification, extend the term for a period not exceeding six months at a time subject to a maximum period of one year or appoint any authority, person or persons to exercise and perform, subject to such conditions as may be specified in the order, the powers and functions of the Gram panchayat, under this Act until the constitution of new Gram panchayat.

Disqualification of members of Gram Panchayat. 9. (2) (1) (2) When a new Gram panchayat is thus duly constituted the old Gram panchayat shall stand dissolved. A person shall not be qualified to be a member of a Gram panchayat, if— (a) (b) (c) (d) (e) (h) (i) (j) he is a member of a municipal corporation under the provisions of the Gangtok Municipal Corporation Act, 1975, or of a Bazar Committee constituted under the Sikkim Bazar Committees Act, 1969; holds any office of profit under the State Government or the Central Government or a local authority or a co-operative society or a Government company or corporation owned or controlled by the Central or a State Government; or has been dismissed from the service of a State Government or the Central Government or a local authority or a co-operative society or a Government Company or Corporation owned or controlled by the Central or a State Government for misconduct; or is of unsound mind and stands so declared by a competent Court; or is an undischarged insolvent; or has been convicted by a Court of an offence involving moral turpitude and sentenced to imprisonment for a term exceeding six months; or is convicted of an election offence; or is suffering from a variety of leprosy which is infectious; or has not paid any arrears in respect of any tax or rate or fee payable to a Gram Panchayat or Zilla Panchayat or the State Government Provided that the disqualification under this clause shall cease upon payment of the tax or rate or fee; or has directly or indirectly by himself or by his partner or employer or an employee, any share or interest in any contract with, by or on behalf of Zilla Panchayat or a Gram Panchayat within the district : Provided that a person shall not be deemed to have incurred disqualification by reason of his having a share or interest in any public company or registered co-operative society which contracts with or is employed by a Gram Panchayat or the Zilla Panchayat of the District.

4 of 1975 Any disqualification under clauses (c), (e), (f) or (g) may be removed by the State Government by order in writing.

Sai)hapali and Up- IO. Sabbapati. Publication of notification of election or nomination. First meeting of Gram panchayat. (1) (2) (3) 6 Every Gram Panchayat shall, at its first meeting at which a quorum is present, elect in the prescribed manner, one of its members to be the Sabhapati and another member to be the Up-Sabhapati of the Gram Panchayat. The Sabhapati and Up-Sabhapati shall, subject to the provisions of section 20 and to their continuing as members, hold office for a period of five years: Provided that a Sabhapati or an Up-Sabhapati shall continue to hold office after the expiry of the said period until a new Sabhapati or Up-Sabhapati is elected and assumes office or until an authority, or a person or persons is or are appointed under the second proviso to sub-section (I) of section S, When— (a) the office of the Sabhapati falls vacant by reason of death, resignation, removal or otherwise; or (b) the Sabhapati is, by reason of leave, illness or other cause, temporarily unable to act, the Up-Sabhapati shall exercise the powers, perform the functions and discharge the duties of the Sabhapati until a new Sabhapati is elected and assumes office or until the Sabhapati resumes his duties, as the case may be. (4) (5) When— (a) the office or the Up-Sabhapati falls vacant by reason of death, resignation, removal or otherwise; or (b) the Up-Sabhapati is, by reason of leave, illness or other cause, temporarily unable to act, the Sabhapati shall exercise the powers, perform the functions and discharge the duties of the Up-Sabhapati until a new Up-Sabhapati is elected and assumes office or until the Up-Sabhapati resumes his duties, as the case may be. When the office of the Sabhapati and the Up-Sabhapati are both vacant, or the Sabhapati and the Up-Sabhapati are temporarily unable to act, the prescribed authority, may appoint a Sabhapati and an Up-Sabhapati from among the members of the Gram Panchayat to act as such until a Sabhapati and an Up-Sabhapati are elected and

assume office. 12, Every election on nomination of a Sabhapati, Up-Sabhapati, Sachiva and members of Gram Panchayat, as the case may be, shall be published by the State Government in the Official Gazette and such persons shall enter upon their respective offices from the date of such publication: Provided that if no such publication has been made the Sabhapati, Up-Sabhapati, Sachiva and members shall be deemed to have entered upon their respective offices from the date of declaration of result of their election or nomination, as the case may be. (1) Notwithstanding of any vacancy in the membership of the Gram Panchayat, the prescribed authority shall, immediately after but before the expiration of thirty days from the date of publication of the notification under section 11, call a meeting of the Gram Panchayat members (which meeting shall be called the first meeting of the Gram Panchayat) for electing the Sabhapati, Up-Sabhapati and the Sachiva of the Gram Panchayat from amongst themselves. Meeting of Gram Panchayats. Consideration of question disposed of by Gram Panchayat. 13. 14. (2) (2) (3) (4) (5) (6) 7 The meeting to be held under sub-section (I) shall be convened by the prescribed authority in the prescribed manner. Every Gram Panchayat shall hold a meeting for transaction of its business at least once in every month at the office of the Gram Panchayat or at such place within the local limits of the Gram Panchayat concerned and at such time as the Sabhapati of the Gram Panchayat may decide. The Sabhapati may, whenever, he thinks fit, in the public interest or shall upon receipt of a written requisition of not less than one half of the total number of members of the Gram Panchayat or if directed by the Secretary of the Rural Development Department or the Deputy Development Officer-cum-Planning Officer or the District Collector of the concerned district, call a special meeting of the Gram Panchayat within a period of ten days from the date of receipt of the requisition or direction, as the case may be. Provided that if the Sabhapati fails to call such special meeting within the specified period from the date of receipt of the requisition or direction, as the case may be, the Secretary of the Rural Development Department or Deputy Development Officer-cum-Planning Officer or the District Collector of the concerned district may direct the Sachiva or any member of the Gram Panchayat to call such meeting at such time and at such place within the local limits of the Gram Panchayat concerned as the Sachiva or the member directed to call the meeting may decide. Two-third of the total number of members constituting the Gram Panchayat shall form a quorum for a meeting of the Gram Panchayat. • Provided that no quorum shall be necessary for an adjourned meeting. The Sabhapati or in his absence, the Up-Sabhapati shall preside at the meeting of the Gram Panchayat and in the absence of both, the members present shall elect one from amongst themselves to preside at the meeting. All questions coming before a Gram Panchayat shall, unless otherwise specifically provided under this Act be decided by a majority of votes of the members present and voting : Provided that in case of equality of votes the person presiding shall have a second or a casting vote. No member shall vote on, and take part in the discussions of, any question coming up for consideration at a meeting of a Gram Panchayat if the question is one in which he has any direct or indirect pecuniary interest other than an interest as a member of public. (7) If it appears to any member present at a meeting that the person presiding at the meeting has any such pecuniary interest in any matter before the meeting for discussion or any question coming up for consideration as if referred to in sub-section (6) and a motion brought by him to that effect is carried, such a person shall not preside at such meeting and shall not take part therein, and for the purpose of sub-section (4) such person shall be deemed to be absent during the discussions or consideration of the particular matter. No matter once finally disposed of by the Gram Panchayat shall be reconsidered by it within the period of six months unless the recorded consent of not less than one-half of its total number of members has been obtained thereto. List of business to be transacted at a meeting. Powers and duties of Sabhapati. (1) (2) (3) (4) 16. (a) (b) (c) s A list of the business to be transacted at every meeting of a Gram Panchayat except at an adjourned meeting, shall be sent to each member of the Gram Panchayat at least seven days before the time fixed for such meeting and no business shall be brought before or transacted at any meeting, other than the business for which notice has been so given except with the approval of the majority of the members present at such meeting. Provided that non receipt of a notice by a member shall not vitiate the proceedings of the meeting : Provided further that if the Sabhapati thinks that a situation has arisen for which an emergent meeting of the Gram Panchayat should be called, he may call such meeting at such time and at such place within the local limits of the Gram Panchayat concerned after giving three day's notice to the members : Provided also that not more than one matter shall be included in the list of business to be transacted at such meeting. The business of the Gram Panchayat shall be transacted in the language commonly spoken and

understood by the members. Minutes of the proceedings at each meeting of the Gram Panchayat shall be recorded in a book to be kept for this purpose and shall be read and signed by the Sabhapati of the meeting before the meeting disperses. The Sachiva of the Gram Panchayat shall, within a week after a meeting of the Gram Panchayat is held, send copies of minutes of every such meeting to the Secretary of the Rural Development Department and the Deputy Development Officer-cum-Planning Officer of the concerned district. The Sabhapati shall— regulate the meetings of the Gram Panchayat; be responsible for the maintenance of records and registers of the Gram Panchayat; exercise supervision and control over the acts done and action taken by the members of the Gram Panchayat and such officers and other employees whose services may be placed at the disposal of the Gram Panchayat by the State Government; (d) operate jointly with the Sachiva of the Gram Panchayat the fund of the Gram Panchayat including authorisation of payment, issue of cheques and refunds; (e) issue receipts under his signature for money received by him on behalf of the Gram Panchayat; (f) cause preparation of all statements and reports required by or under this act; (g) exercise such other powers, perform such other functions and discharge such other duties as the Gram Panchayat may, by general or special resolution, direct or as the State Government may, by rules made in this behalf, prescribe. Avers and duties of Up-Sa- bhapati. Right of individu- al member. Resignation of Sa- bhapati or Up- Sabha patior member. Removal of Sa- bhapati and Up- Sabhapati. Filling of casual vacancy in the office Of Sabha- pati or Up-Sa- bhapati. (a) (b) (c) 9 The Up-Sabhapati shall — in the of the Sabhapati regulate the meetings of the Gram Panchayat; exercise such of the powers and perform such other functions and dis- charge such of the duties of the Sabhapati as the Sabhapati may, from time to time, delegate to him by order in writing . Provided that the Sabhapati may at any time withdraw all or any of the powers, functions and duties so delegated to the Up-Sabhapati ; during the absence of the Sabhapati, exercise all the powers, perform all the functions and discharge all the duties of the Sabhapati. The member of a Gram Panchayat at any of the meeting may move 18. 19. 20. 21. (1) (2) resolution and put questions to the Sabhapati or Up-Sabhapati or the Sachiva, as the case may be, on matters connected with the adminis- tration of the Gram Panchayat or execution of any work or scheme undertaken by or entrusted to such Gram Panchayat. A Sabhapati or an Up-Sabhapati or a member of a Gram Panchayat may resign his office by notifying in writing his intention to do so to the prescribed authority and on such resignation being accepted the Sabhapati or the Up-Sabhapati or the member shali vacate his omce and the casual vacancy shall be deemed to have ocured in such office : Provided that a person tendering resignation may withdraw his rcsignation before it is accepted by the prescribed authority. When the resignation is accepted under sub-section (1), the prescribed authority shall communicate it to the members of the Gram Panchayat within a period of thirty days of such acceptance. A Sabhapati or an Up-Sabhapati of a Gram Panchayat may, at any time, ge removed from office by a resolution of the Gram Panchayat carried by the majority of the members of the Gram Panchayat present at a meeting specially convened for the purpose. Notice of such meeting shall be given to the prescribed authority : Provided that at any such meeting while any resolution for the removal of— (i) the Sabhapati froin his office is under consideration; or: (ii) the Up-Sabhapati from his omce is under consideration, he shall not, though present, preside at such meeting and the provisions of sub-section (4) of section 13 shall apply in relation to any such meeting as they apply in relation to a meeting from which the Sabhapati or, as the case may be, the Up-Sabhapati, is absent. (1) In the event of removal of a Sabhapati or an Up-Sabhapati under sec- tion 20 or when a vacancy occurs in the office of a Sabhapati or an Up- Sabhapati by resignation, death or otherwise, the Gram Panchayat shall elect another Sabhapati or Up-Sabhapati. The person so elected shall take office forthwith and shall hold such omce for the unexpired term of office of his predecessor. (2) No person who has been removed from office under section 20 shall be eligible for re-election to the vacancy so caused. Removal of mem- Ber—Gram Pan- chayat Filling Of casual vacancy in place of member or Gram Panchayat. Sachiva of Gram Panchaya t 22. 23. 24, 10 (1) The prescribed authority may, after giving an opportunity, to a member of a Gram Panchayat to show cause against the action proposed to be taken against him, by order remove him from office if— (a) after his election he is convicted by a criminal court of an offence involving moral turpitude and punishable with imprisonment for a period of more than six months; or (b) he was disqualified to be a member OF the Gram Panchayat at the time of his election; or (c) he incurs any of the disqualifications mentioned in clauses (b), (c), (d), (e) (f), (g), (h), (i) or (j) of section 9, after his election as a mem- ber of the Gram Panchayat; or (d) he is absent from three consecutive meetings of the Gram Panchayat without the leave of the Grani Panchayat.

(2) Any member of a Gram Panchayat who is removed from his office by the prescribed authority under sub-section (1) may, within a period of thirty days from the date of the order, appeal to such authority as the State Government may appoint in this behalf, and, there upon, the authority so appointed may stay the operation of the order till the disposal of the appeal and may, after giving notice of the appeal to the prescribed authority, and after giving the appellant an opportunity of being heard, modify, set aside or confirm the order. (3) The order passed by such authority on such appeal shall be final. (I) If the office of a member of a Gram Panchayat becomes vacant by reason of his death, resignation, removal or otherwise, such vacancy shall be filled in by election of another person under this Act. The person elected shall take office forthwith and shall hold such office for the un-expired term of office of his predecessor: Provided that no election for filling in of a casual vacancy shall be held if the vacancy occurs within a period of three months preceding the date on which the term of office of the person concerned expires. (2) No person who has been removed from his office under section 22, shall be eligible for re-election to the vacancy so caused. (I) Every Gram Panchayat shall, at its first meeting at which a quorum is present, elect one of its members to be Sachiva of the Gram Panchayat : Provided that no member who is not able to read or write any of the official languages of the State shall be qualified to be elected as a Sachiva . Provided further that where no such person as referred to in the first proviso is available, the Gram Panchayat may appoint any person including persons in government service with prior approval of the State Government and such person may be paid such honorarium as the State Government may determine. (2) The Sachiva of the Gram Panchayat so elected shall assist the Sabhapati or the Up-Sabhapati, as the case may be, of the Gram Panchayat in due maintenance of the Gram Panchayat office and for proper organisation and execution of rural development schemes and shall be directly answerable to the members of the Gram Panchayat. Resignation Sachiva. Removal of Sachiva. 25. of 26

27. Obligatory duties of Gram Panchayat. (3) The Sachiva shall be in charge of office of the Gram Panchayat and shall exercise such powers and perform such other functions and discharge such other duties as the Gram Panchayat may, by general or special resolution, direct or the State Government may, by rules made in this behalf, prescribe. (4) The term of office of the Sachiva shall, subject to the provisions section 26, be co-terminus with the term of the Gram Panchayat. A Sachiva of a Gram Panchayat may resign his office by notifying in writing his intention to do so to the prescribed authority and on such resignation being accepted the Sachiva shall vacate his office and the casual vacancy shall be deemed to have occurred in such office: Provided that a person tendering resignation may withdraw his resignation before it is accepted. (2) When the resignation is accepted under sub-section (1), the prescribed authority shall communicate it to the members of the Gram Panchayat within a period of thirty days of such acceptance. (I) A Sachiva may, at any time, be removed from office by a resolution of the Gram Panchayat carried by the majority of the members of the Gram Panchayat present at a meeting specially convened for the purpose. Notice of such meeting shall be given to the prescribed authority. (2) In the event of removal of a Sachiva under sub-section (1) or when a vacancy occurs in the office of a Sachiva by resignation, death or otherwise, the Gram Panchayat shall elect one of its members to be the Sachiva. The person so elected shall take office forthwith and shall hold such office for the un-expired term of office of his predecessor. (3) No person who has been removed from his office under sub-section (I) shall be eligible for re-election to the vacancy so caused

CHAPTER 111 Duties of Gram Panchayat Subject to any general or special direction of the State Government the duties of a Gram Panchayat shall be to provide within the area under its jurisdiction for —
 (a) (b) (c) (d) (e) sanitation, conservancy and drainage and the prevention of public nuisance; curative and preventive measures in respect of any infectious disease ; supply of drinking water and the cleaning and disinfecting the sources of supply and storage of water; maintenance; repair and construction of Village roads and protection thereof; the removal of encroachments of village roads Of public places; the management Of common grazing grounds, burning places and public graveyards; (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r) (u) 12 the supply of any local information which the District Collector or Deputy Development Officer-cum-Planning Officer or the Zilla Panchayat, within the local limits of whose jurisdiction the Gram Panchayat is situate, may require; organising voluntary labour for community work and works for the upliftment of its areas; control and administration of the Gram Panchayat Fund established under this Act; the imposition, assessment and collection of taxes, fees or rates leviable under this Act; construction and maintenance of dharmasalas; regulating places for the disposal of dead bodies

and carcasses and other offensive matters ; assisting the development of agriculture, forestry, animal husbandry, poultry, fisheries, village and cottage industries and co-operative; registering births, deaths and marriages and annually submitting such records to the Zilla Panchayat; maintenance of such records relating to cattle census, population census, crop census and census of unemployed persons and such other statistics as may be required and annually submitting such records to the Zilla Panchayat; regulating inflow of animals within the area and their transfer ; destruction and disposal of ownerless and rabid dogs and disposal of unclaimed animals; maintenance, upkeep and supervision of any building or other property which may be entrusted to it by the State Government for management ; assisting the Zilla Panchayat in preparing development plan of its area; rendering assistance in extinguishing fire and protecting life and property when fire occurs; any other local work or service of public utility which is likely to promote the health, comfort, convenience or material prosperity of the public not otherwise provided for in this Act; such other duties as may be entrusted to it by the State Government from time to time. Other duties of Gram Panchayat 28. (1) A Gram Panchayat shall also perform such other functions as the State Government may assign to it in respect of (a) (b) (c) (d) (e) (g) primary, social, technical or vocational education; rural dispensaries, health centres, maternity and child welfare centres ; minor irrigation ; grow more food campaign; care of the infirm and destitute; rehabilitation of displaced persons; improved breeding of cattle, medical treatment of cattle and prevention of cattle disease; (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r) 13 its acting as a channel through which Government assistance should reach the residents of the Gram; bringing private waste land under cultivation; promotion of plantations in the gram ; arranging for cultivation of land lying fallow; arranging for co-operative management of resources of the Gram ; implementation of such schemes as may be formulated or performance of such acts as may be entrusted to it by the State Government ; field publicity of matters connected with development works and other welfare measures undertaken by the State Government; regulation of fairs, melas, hats and exhibition of local produce and products of local handicrafts and home industries; assisting and advising the residents of the Gram in the matter of obtaining state loan and its distribution and repayment; assisting in the implementation of land reform measure in its area; the promotion and encouragement of education including adult education ; Property and Fund of Gram Panchayat. Allocation of properties to Gram Panchayat 30. (2) (3) (2) (s) such other functions which the State Government may, from time to time, by order in writing entrust to such Gram Panchayat which in its opinion to promote directly or indirectly the welfare of the public. If the State Government is of opinion that a Gram Panchayat has persistently made default in the performances of any of the functions assigned to it under sub-section (1), the State Government may, after recording its reasons, withdraw such functions from such Gram Panchayat. Where the State Government assigns any functions to a Gram Panchayat under sub-section (1), it shall place such funds at the disposal of the Gram Panchayat as may be required for the due performance of such function. CHAPTER Property and Fund All property within the local limits of the jurisdiction of a Gram Panchayat other than property maintained by the Central or the State Government or a local authority or any other Gram Panchayat shall vest in and belong to the Gram Panchayat and shall with all other property of whatsoever nature or kind which may become vested in the Gram Panchayat, be under its direction, management and control. The State Government may allocate to a Gram Panchayat any public property situated within its local jurisdiction, and thereupon such property shall vest in and come under the control of the Gram Panchayat. No property vested in or belonging to a Gram Panchayat shall be transferred by way of sale, gift, mortgage, exchange or lease except with the previous sanction of the State Government. Acquisition of land for Gram Panchayat. Panchayat Fund 31. 32. (3) (4) (1) (1) (2) (3) (4) (5) 14 Where the State Government is of opinion that any property vested in or belonging to a Gram Panchayat is required for the purpose of any national or State development plan or for any other public purpose, the State Government may resume such property, and upon such resumption, the property shall cease to vest in the Gram Panchayat and shall re-vest in the State Government. No compensation other than the amount paid by the Gram Panchayat for such transfer and the market value of any building or works erected or executed on such property by the Gram Panchayat at the time of resumption shall be payable. Any sum so received shall be credited to the Gram Panchayat Fund. Where a Gram Panchayat requires land for carrying out any of the purposes of this Act, it may negotiate with the person or persons having interest in the said land, and if it fails to reach an agreement, it may make an application to the District Collector for the acquisition of the land, who may, if he is satisfied that the land is required for a

public purpose, take steps to acquire the land under the provisions of the Sikkim Land (Requisition and Acquisition) Act, 1977 and such Land 1 of 1978 shall, on acquisition, vest in the Gram Panchayat. For every Gram Panchayat there shall be constituted a Gram Panchayat Fund bearing the name of Gram Panchayat and there shall be placed to the credit thereof— (a) (b) (d) (e) (f) (g) contributions and grants, if any, made by the Central or the State Government; contributions and grants, if any, made by a Zilla Panchayat or any other local authority; loans, if any, granted by the Central Government or the State Government ; all receipts on accounts of taxes, rates and fees levied by the Gram Panchayat ; all sums received by way of gift or contribution; all other sums received by or on behalf of the Gram Panchayat; such percentage of the land revenue collected by it as may be determined by the State Government. Every Gram Panchayat shall set apart and apply annually such sum as may be required to meet the cost of its administration including allowances payable to the members. Every Gram Panchayat shall have the power to spend such sums as the State Government may, by order, specify, for carrying out the purposes of this Act. The Gram Panchayat Fund shall be vested in the Gram Panchayat and the balance to the credit of the Fund shall be kept in such custody as the State Government may direct. Subject to such general control as the Gram Panchayat may exercise from time to time, all orders and cheques for payment from the Gram Panchayat Fund shall be signed by the Sabhapati or in his absence by the Up-Sabhapati. Levy of taxes, rates and fees. Power of State Government to regulate taxes, rates and fees. Appeal against taxation, fees and rates. Recovery of arrears. Action by District Collector. 33. 34. 35. 36

37. Subject to the rates which may be fixed by the State Government a Gram Panchayat, may levy the following taxes, rates, and fees namely—(a) a tax on fairs, melas, hats and other entertainments ; (b) a general sanitary tax for the construction or maintenance or both the construction and maintenance of public latrines and for the removal and disposal of refuse; (c) a water rate where arrangements for the supply of water for drink- (2) (l) (2) (l) (2) ing, irrigation or any other purpose are made; (d) a fee for temporary erection on, or putting up projections over, or temporary occupation of, any village road or place; (e) a fee on private latrines, premises or compounds cleaned by the Gram Panchayat agency ; (f) a fee for grazing cattle on grazing lands vesting in a Gram Panchayat; (g) a fee on the registration of animals sold • in any market or place belonging to or under the control of the Gram Panchayat; (h) a market fee on persons exposing goods for sale in any market or on any place or any building or structure therein belonging to or under the control of the Gram Panchayat; (i) a fee for the use of dharmasalas and encamping grounds; (j) a fee for drainage where system of drainage has been introduced by the Gram Panchayat; (k) a temporary tax for special works of public utility; (l) a tax on houses. The Gram Panchayat shall not levy taxes, rates or fees referred to in sub-section (l) if such taxes, rates or fees have already been levied by any other authority under any law for the time being in force or by any other local authority. The State Government may, in the manner specified in the notification regulate the imposition, assessment and collection of taxes, rates and fees under section 33. Subject to the provisions of this Act or rules made thereunder, no person shall object in respect of his liability to any assessment made or tax imposed under this Act. An appeal against the levy of any tax, rate or fee under. section 33 may be preferred to the prescribed authority in such manner and within such time as may be prescribed and the decision of such authority shall be final. Any arrear of tax, rate or fee levied under section 33 shall be recoverable as arrears of land revenue or public demand or if the Gram Panchayat passes a resolution to that effect and communicates it to the District Collector. The District Collector, on receipt of such communication of the sum recoverable under section 36 and on being satisfied with the demand, shall proceed to recover it. Any sum so recovered shall be sent to the gram Panchayat and shall be credited to the Gram Panchayat Fund. Power of State Government in regard to relief in taxes, rates or fees. Budget of Gram Panchayat. Supplementary Budget. Accounts. Zilla Panchayat and its constitu- tion. Term of Zilla Panchayat. 38. 39. 40. 41. 42. 43. (2) (l) (2) (l) (2) (l) 16 If on a complaint made to it Of otherwise it appears to the State Government that any tax rate or fee levied by a Gram Panchayat is excessive, it may, after calling for a report from the Gram Panchayat in this regard, abolish, suspend or reduce the amount of any such tax, rate or fee. The State Government •may, on its own motion or otherwise after giving the gram Panchayat an opportunity of expressing its view in the matter, by order, exempt from the payment of any tax in whole or in part — (a) any person or class of persons; or (b) any property or description of properties, subject to such conditions as may be specified in such order. Every Gram Panchayat shall, at such time and in such manner as may be prescribed, prepare in each year a budget of its estimated receipts and disbursements for

the following year and shall submit the budget to the State Government for approval through the Zilla Panchayat of the district concerned. No-expenditure shall be incurred unless the budget is approved by the State Government. A Gram Panchayat may prepare in each year supplementary estimate providing for any modification of its budget and submit it to the State Government for approval through the Zilla Panchayat of the district concerned within such time and in such manner as may be prescribed. A gram Panchayat shall keep such accounts in such manner as may be prescribed

CHAPTER V Constitution of Zilla Panchayat For every district the State Government shall, by notification in the Official Gazette, constitute a Zilla Panchayat bearing the name of the district. A Zilla Panchayat shall consist of the following members, namely : (a) Sabhapatis of the Gram Panchayats within the district, ex-officio; (b) Chairmen of the Municipal Corporations ; (c) Members of the Legislative Assembly of the State elected from a constituency comprising the district or any part thereof, ex-officio; (d) A member elected by each Bazar Committee declared as such under the provisions of the Bazar Committees Act, 1969. The term of Zilla Panchayat, unless sooner dissolved, shall be five years from the date of its constitution : Provided that the term of a Zilla Panchayat which is constituted after the constitution of other Zilla Panchayats in a regular election, shall expire with the expiration of five year term of other Zilla Panchayats : Incorporation of Zilla Panchayat Adhakshya and Upadhakshya. 44. 45. (2) (1) (2) (2) (3) 17 Provided further that the State Government may, where it is not possible to hold elections for the constitution of new Zilla Panchayats immediately after the expiry of the term, by notification, extend the said term. for a period not exceeding six months at a time subject to a maximum period of one year or appoint any authority, person or persons to exercise and perform, subject to such conditions as may be specified in the order, the powers and functions of the Zilla Panchayats under this Act until the constitution of new Zilla Panchayats. When a new Zilla Panchayat is thus duly constituted the old Zilla Panchayat shall stand dissolved. Every Zilla Panchayat shall be a body corporate having perpetual succession and a common seal and shall by its corporate name sue and be sued. A Zilla Panchayat shall have power to acquire, hold and dispose of property and to enter into contract: Provided that in all cases of acquisition or disposal of immovable property, the Zilla Panchayat shall obtain the previous approval of the State Government. Every Zilla Panchayat shall, at its first meeting at which a quorum is present, elect in such manner as the State Government may, by notification, specify, one of its members to be the Adhakshya and another member to be the Upadhakshya of the Zilla Panchayat: Provided that the members referred to in clauses (b) and (c) of sub-section (2) of section 42 shall not be eligible for such election. The Adhakshya and Upadhakshya shall, subject to the provisions of section 55 and to their continuing as members, hold office for a period of five years . Provided that an Adhakshya or an Upadhakshya shall continue in office after the expiry of the said period until a new Adhakshya or Upadhakshya is elected and assumes office or until an authority or a person or persons is or are appointed under the second proviso to sub-section (1) of section 43. When— (a) the office of the Adhakshya falls vacant by reason of death, resignation, removal or otherwise; or (b) the Adhakshya is, by reason of leave, illness or other cause, temporarily unable to act, the Upadhakshya shall exercise the powers, perform the functions and discharge the duties of the Adhakshya until a new Adhakshya is elected and assumes office or until the Adhakshya resumes his duties, as the case may be, (4) When— (a) the office of the Upadhakshya falls vacant by reason of death, resignation, removal or otherwise; or (b) the Upadhakshya is, by reason of leave, illness or other cause, temporarily unable to act, the Adhakshya shall exercise the powers, perform the functions and discharge the duties of the Upadhakshya until a new Upadhakshya is elected and Notification of election, nomination, etc. First meeting of the Zilla Panchayat. Meeting of Zilla Panchayat. 4-6. 47. 48. 18 assumes office or until the Upadhakshya resumes, his duties, as the case may be. (5) When the offices of the Adhakshya and the Upadhakshya are both vacant or the Adhakshya and the Upadhakshya are temporarily unable to act, the prescribed authority may appoint an Adhakshya and an Upadhakshya from among the members of the Zilla Panchayat to act as such until an Adhakshya or an Upadhakshya is elected and assume office or resume his duties, as the case may be. Every election or nomination of an Adhakshya or an Upadhakshya and members of a Zilla Panchayat, as the case may be, shall be published by the State Government in the official Gazette and such persons shall enter upon their respective offices from the date of such publication. (1) Notwithstanding any vacancy in the membership of the Zilla Panchayat, the prescribed authority shall as soon as may be (but before the expiration of thirty days from the date of publication of the notification under section 46) call a meeting of the

members of a Zilla Panchayat at such place and at such time as he may fix for electing an Adhakshya and Upadhakshya. (2) The meeting to be held under sub-section (1) shall be called the first meeting of the Zilla Panchayat and may be convened by the prescribed authority in such manner as it may determine. (1) Every Zilla Panchayat shall hold a meeting for transaction of its business at least once in every two months at the office of the Zilla Panchayat or at such place within the local limits of the district concerned and at such time as the Adhakshya of the Zilla Panchayat may fix. (2) The Adhakshya may, whenever he thinks fit in the public interest or shall upon a written requisition of not less than one half of the total number of members of the Zilla Panchayat or if directed by the Secretary of the Rural Development Department or the Deputy Development Officer-cum-Planning Officer of the concerned district, call a special meeting of the Zilla Panchayat within a period of ten days from the date of receipt of the requisition or direction, as the case may be. Provided that if the Adhakshya fails to call such special meeting within the specified period from the date of receipt of requisition or direction, as the case may be, the Secretary of the Rural Development Department or the Deputy Development Officer-cum-Planning Officer of the concerned district may direct any member of the Zilla Panchayat to call such meeting which shall be held at such time and in such place within the local limits of the district concerned as the member of the Zilla Panchayat directed to call the meeting may fix. (3) Two-third Of the total number of members shall, form a quorum for a meeting of the Zilla Panchayat : Provided that no quorum shall be necessary for an adjourned meeting. (4) The Adhakshya or in his absence, the Upadhakshya shall preside at the meeting of the Zilla Panchayat ; and in the absence of both, the Reconsideration of questions disposed of by Zilla Panchayat. List of business to be transacted at a meeting. 49. 50. (5) (6) (7) (1) 19 members present shall elect one member from amongst themselves to preside at the meeting. All questions coming before a Zilla Panchayat shall, unless otherwise specifically provided under this Act, be decided by a majority of votes of the members present and voting. Provided that in case of equality of votes the person presiding shall have a second or casting vote. No member shall vote on and take part in the discussion of any question coming up for consideration at a meeting of a Zilla Panchayat if the question is one in which he has any direct or indirect pecuniary interest other than an interest as a member of the public, If it appears to any member present at a meeting that the person presiding at the meeting has any such pecuniary interest in any matter before the meeting for discussion or any question coming up for consideration as referred to in sub-section (6) and a motion brought by him to that effect is carried, such a person shall not preside at such meeting and shall not take part therein, and for the purposes of sub-section (4) such person shall be deemed to be absent during the discussion or consideration of the particular matter. No subject once finally disposed of by the Zilla Panchayat shall be reconsidered by it within six months unless the recorded consent of not less than one half of members has been obtained therefor. A list of the business to be transacted at every meeting of a Zilla Panchayat except at an adjourned meeting, shall be sent to each member of the Zilla Panchayat at least seven days before the time fixed for such meeting and no business shall be brought before or transacted at any meeting, other than the business of which notice has been so given, except with the approval of the majority of the members present at such meeting : Provided that non-receipt of a notice by a member shall not vitiate the proceedings of a meeting. Provided further that if the Adhakshya thinks that a situation has arisen for which an emergent meeting of the Zilla Panchayat should be called, he may call such meeting after giving three days notice to the members: Provided also that not more than one matter shall be included in the list of business to be transacted at meeting called under the second proviso. (2) The business of the Zilla Panchayat shall be transacted in the language spoken and understood by the members. (3) Minutes of the proceedings of each meeting of the Zilla Panchayat shall be recorded in a book to be kept for this purpose and shall be read out and signed by the Adhakshya of the meeting before the meeting disperses. (4) The Sachiva of a Zilla Panchayat shall, within a week after a meeting of the Zilla Panchayat, send copies of minutes of every such meeting to the Deputy Development Officer-cum-Planning Officer and the Secretary. Powers and duties of Adhakshya Powers and duties of Upadhakshya. Right of individual members. Resignation of Adhakshya and Upadhakshya or a member. 51. 52. 53

54. The (a) (b) (c) (d) (e) The (a) (b) (c) At 20 Adhakshya shall regulate the meetings of the Zilla Panchayat ; be responsible for the maintenance of record and registers of the Zilla Panchayat ; exercise supervision and control over the act done and action taken by the members of the Zilla Panchayat and such officers and such other employees whose services may be placed at the disposal

of the Zilla Panchayat by the State Government; operate jointly with the Sachiva of the Zilla Panchayat the Fund of the Zilla Panchayat including authorisation of payment, issue of cheques and refunds : issue receipts under his signature for sums of money received by him for and on behalf of the Zilla Panchayat; cause preparation of all statements and reports required by or under this Act; exercise such other powers, perform such other functions and discharge such other duties as the Zilla Panchayat may, by general or special resolution, direct or as the State Government may, by order specify : Provided that the Adhakshya shall not exercise such powers, perform such functions or discharge such duties as may be required by the rules made under this Act to be exercised, performed or discharged by the Zilla Panchayat at a meeting. Upadhakshya shall— in the absence of the Adhakshya, preside over and regulate the meetings of the Zilla Panchayat; exercise such of the powers, perform such of the functions and discharge such of the duties of the Adhakshya as the Adhakshya may, from time to time, delegate to him by order in writing : Provided that the Adhakshya may at any time withdraw all or any of the powers, functions and duties so delegated to the Upadhakshya; during the absence of the Adhakshya, exercise all the powers, perform all the functions and discharge all the duties of the Adhakshya. At a meeting of a Zilla Panchayat, a member may move any resolution and put questions to the Adhakshya or Upadhakshya, as the case may be, on matters connected with the administration of Zilla Panchayat or execution of rural works or schemes entrusted to or undertaken by such Zilla Panchayat. An Adhakshya or an Upadhakshya or a member of a Zilla Panchayat may resign his office by notifying in writing his intention to do so to the prescribed authority and on such resignation being accepted the Adhakshya or the Upadhakshya or the member shall vacate his office and casual vacancy shall be deemed to have occurred in such office : Provided that a person tendering resignation may withdraw his resignation before it is accepted. Removal of Adhakshya and Upadhakshya

55. Filling of casual vacancy in the office of Adhakshya or Upadhakshya. Removal of 57. member or Zilla Panchayat. (2) (1) (2) (2) 21 When the resignation is accepted under sub-section (1), the prescribed authority shall communicate it to the members of the Zilla Panchayat within thirty days of such acceptance. An Adhakshya or an Upadhakshya may, at any time, be removed from office by a resolution of the Zilla Panchayat passed by the majority of the members of the Zilla Panchayat present and voting at a meeting specially convened for the purpose. Notice of such meeting shall be given to the prescribed authority : Provided that at any such meeting while any resolution for the removal of— (i) the Adhakshya from his office is under consideration; or (ii) the Upadhakshya from his office is under consideration, he shall not, though he is present, preside at such meeting and the provisions of sub-section (4) of section 48 shall apply in relation to every such meeting as they apply in relation to a meeting from which the Adhakshya or, as the case may be, the Upadhakshya is absent. No person who has been removed from his office under sub-section (1) shall be eligible for re-election to the vacancy so caused. On the event of removal of an Adhakshya or an Upadhakshya under section 55 or when a vacancy occurs in the office of the Adhakshya or Upadhakshya by resignation, death or otherwise the Zilla Panchayat shall elect another Adhakshya or Upadhakshya, as the case may be. The person so elected shall take office forthwith and shall hold office for the unexpired term of office of his predecessor. The prescribed authority may, after giving opportunity to a member or a Zilla Panchayat other than an ex-officio member to show cause against the action proposed to be taken against him, by order, remove him from office if— (a) after his election he is convicted by a criminal court of an offence involving moral turpitude and punishable with imprisonment for a period of more than six months; or (b) he was disqualified to be a member of the Zilla Panchayat at the time of his election; or (c) he incurs any of the disqualifications mentioned in clauses (b), (c), (d), (e), (g), (h) or (j) of section 9 after his election as a member of the Zilla Panchayat; or (d) he is absent from three consecutive meetings of the Zilla Panchayat without the leave of the Zilla Panchayat provided he is not an ex-officio member of the Zilla Panchayat. Any member of a Zilla Panchayat who is removed from his office by the prescribed authority under sub-section (1) may, within thirty days from the date of the order, appeal to such authority as the State Government may appoint in this behalf, and, thereupon, the authority so appointed may stay the operation of the order till the disposal of the appeal and may, after giving notice of the appeal to the prescribed authority and after giving the appellant an opportunity of being heard, modify, set aside or confirm the order. Filling of casual vacancy in office of a member of Zilla Panchayat. Sachiva Of Zilla Panchayat. Obligatory duties of Zilla Panchayat. 58. 59. 60. (3) (4) (2) (3) (1) 22 The order passed by such authority on such appeal shall be final. If a

member of a Zilla Panchayat referred to; in clause (c) of sub-section (2) of section 42 ceases to be the member of the Legislative Assembly of the State he shall cease to be the member of the Zilla Panchayat and the newly elected person shall become the member of the Zilla Panchayat. If the Office of a member of a Zilla Panchayat becomes vacant by reason of his death, resignation, removal or otherwise, such vacancy shall be filled in by election of another person under this Act. The person so elected shall take office forthwith and shall hold such office for the un-expired term of office of his predecessor : Provided that no election for filling in of a casual vacancy shall be held if the vacancy occurs within a period of three months preceding the date on which the term of office of the person concerned expires. There shall be a Sachiva for a Zilla Panchayat appointed by the State Government on such terms and conditions as may be prescribed Provided that any person so appointed shall be recalled by the State Government if a resolution to that effect is passed by the Zilla Panchayat, at a meeting specially convened for the purpose, by a majority of the total number of members holding office for the time being. The Sachiva shall also supervise all records of every Gram Panchayat falling under concerned district. The Sachiva shall be and shall discharge may be prescribed. the jurisdiction of a Zilla Panchayat of a incharge of the office of the Zilla Panchayat such duties and perform such functions as CHAPTER VI Powers and Duties of Zilla Panchayat Subject to any general or special directions of the State Government, a Zilla Panchayat shall have power in respect of— (a) (b) (c) (d) (e) regulating melas or hats within its local limits; construction and maintenance of Panchayat Ghats, Dharamsalas and rest houses ; construction, repair and maintenance of such small irrigation projects of such class or types thereof, as may be specified by the State Government by general or special order in this behalf, and regulating of supply of water therefrom for irrigation purposes; regulating supply of water for irrigation or drinking water supply schemes constructed by the Government and entrusted to it for maintenance and repair; regulating, maintaining and developing of lands vested in it by the Government; (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z) 23 organising plantation programme in the public land, road sides and such other places as may be specified for promotion of social forestry and environmental conservation and maintaining and regulating of such forests; establishing and maintaining primary schools and organising adult education centres; establishing health centres and maternity and child welfare centres ; managing or maintaining any works of public utility and adopting measures for the relief of distress; preparing plans for all round development of the district after obtaining previous approval of the Government and with such technical assistance as may be made available by the Government ; co-ordinating and integrating the development plans and schemes prepared by Gram Panchayats within its jurisdiction; fulfilling any other obligation imposed by or under this Act or by any other law for the time being in force or by general or special order of the Government in this behalf. Other duties of Zilla Panchayat

61. Subject to such conditions as may be imposed by the State Government, a Zilla Panchayat may, if the State Government so directs, make provisions for—(a) the promotion of opportunity of employment through community farming by organising model agriculture or dairy farms and small scale village industries; the organisation and maintenance of clubs and other places for recreation or games; establishment and maintenance of library or reading rooms and public radio listening centres; construction and maintenance of destitute homes, slaughter houses and encamping grounds; rendering assistance in extinguishing fire and protecting life and property when fire occurs; assisting in the prevention of burglary and dacoity; the promotion of socio-cultural and communal harmony ; the promotion of agriculture and allied activities connected with it; any other local work or service of public utility which is likely to promote the health, comfort, convenience or material prosperity of the public not otherwise provided for in this Act. (2) Where the State Government directs a Zilla Panchayat to make provision for any of the items enumerated in sub-section (1), it shall place such funds at the disposal of the Zilla Panchayat as may be required for making such provision. Vesting of Zilla Panchayat with certain powers. Joint execution of schemes by two or more Zilla Panchayats. Works constructed by a Zilla Panchayat to vest in it. Allocation of properties to Zilla Panchayat. 62. 63. 64. 65. 66. (3) (4) (1) (2) (1) (2) (3) 24 A Zilla Panchayat shall have the power to advise the State Government on all matters relating to the development works in the Gram Panchayats. Notwithstanding anything in sub-section (1), a Zilla Panchayat shall not undertake or execute any scheme confined to a Gram unless the implementation of such a scheme is beyond the competence of the Gram Panchayat concerned financially or otherwise. In the latter case the Zilla Panchayat may execute the

scheme itself or entrust its execution to the Gram Panchayat and give such assistance as may be required. Provided that a Zilla Panchayat shall undertake or execute any scheme if it extends to more than one Gram. A Zilla Panchayat may be vested by the State Government with such powers under any local or special Act as the State Government may think fit. A Zilla Panchayat shall exercise such other powers, perform such other functions or discharge such other duties as the State Government may, by general or special order, direct. The Zilla Panchayats of two or more adjacent districts may jointly undertake and execute at common cost any development scheme or project on such terms and conditions as may be agreed upon, and in case of any difference as to the interpretation of such terms and conditions the matter shall be referred to the State Government whose decision shall be final. A Zilla Panchayat shall exercise general powers of supervision over Gram Panchayats in the district and it shall be the duty of Gram Panchayat to give effect to any direction of the Zilla Panchayat on matters of policy or planning for development.

CHAPTER VII Property and Fund All roads, buildings or other works constructed by a Zilla Panchayat with its own funds shall vest in it. The State Government may allocate to a Zilla Panchayat any public property of whatsoever nature or kind situated within its local limits, and thereupon, such property shall vest in and come under the control of the Zilla Panchayat. No property vested in or belonging to a Zilla Panchayat shall be transferred by way of sale, gift, mortgage, exchange or lease without the previous sanction of the State Government. Where the State Government is of opinion that any property vested in or belonging to a Zilla Panchayat is required for the purpose of any National or State Development plan or for any other public Acquisition or land for Zilla Panchayat. Zilla Panchayat Fund. 67. 68. (4) (1) (2) (3) (4) 25 purpose, the State Government may resume such property and upon such resumption the property shall cease to vest in the Zilla Panchayat and shall re-vest in the State Government. No compensation other than the amount paid by the Zilla Panchayat for such transfer and the market value of any building or works erected or executed on such property by the Zilla Panchayat at the time of such resumption shall be payable. Any sum so received shall be credited to the Zilla Panchayat Fund. Where a Zilla Panchayat requires land for carrying out any of the purposes of this Act, it may negotiate with the person or persons having interest in the said land, and if it fails to reach an agreement it may make an application to the District Collector for the acquisition of the land, who may, if he is satisfied that the land is required for a public purpose, take steps to acquire the land under the provisions of the Sikkim Land (Requisition and Acquisition) Act, 1977. For every Zilla Panchayat there shall be constituted a Zilla Panchayat Fund bearing the name of the Zilla Panchayat and there shall be placed to the credit thereof— (a) contributions and grants, if any, made by the Central or the State Government including such portion of land revenue collected within its jurisdiction as may be determined by the State Government; (b) contributions and grants, if any, made by any other local authority; (c) loans, if any, granted by the Central or State Government; (d) proceeds of collection of revenues in respect of schemes, projects and other properties undertaken or vested in the Zilla Panchayat by the Government at such rates as may be determined by the State Government; (e) such rates, fees, taxes, as may be imposed and realised under the provisions of this Act; (f) such sums received from the Government for fulfilling duties and obligations entrusted to the Zilla Panchayat by the State Government; (g) all other sums received by or on behalf of the Zilla Panchayat. Every Zilla Panchayat shall set apart and apply annually such sum as may be required to meet the cost of its administration including allowances payable to the members. Every Zilla Panchayat shall have the power to spend such sums as the State Government may, by order, specify for carrying out the purposes of this Act. The Zilla Panchayat Fund shall be vested in the Zilla Panchayat and the amount standing to the credit of the Fund shall be kept in such custody or invested in such manner as the State Government may, from time to time, direct. 1 of 1978. 26 (5) Subject to such general control as the Zilla Panchayat may exercise, from time to time, orders and cheques for payment from the Zilla Panchayat Fund shall be signed by the Adhikshya. Imposition taxes, rates and fees. Power or State Government to regulate taxes. 69. 70. 71. 72. (2) (2) Appeal taxation, fee. Recovery arrears against rate or Subject to the maximum rates which may be fixed by the State Government, a Zilla Panchayat may levy following taxes, rates and fees, namely (a) a tax on fairs, melas and other entertainments; (b) a general sanitary tax for the construction, maintenance, or both the construction and maintenance public latrines and for the removal and disposal of refuse; (c) a water rate where arrangement for the supply of water for drinking, irrigation or any other purpose is made by the Zilla Panchayat within its jurisdiction; (d) a fee for temporary erection on, or

putting up projections over, or temporary occupation of any village road or place; (e) a fee on private latrines, premises or compounds cleaned by the Zilla Panchayat agency; (f) a fee for grazing cattle on the grazing lands vested in a Zilla Panchayat; (g) a fee on the registration of animals sold in any market or place belonging to or under the control of the Zilla Panchayat; (h) a market fee on persons exposing goods for sale in any market or at any place or in any building or structure therein belonging to or under the control of the Zilla Panchayat; (i) a fee for the use of dharmasalas, rest houses, slaughter houses and encamping grounds; (j) a fee for drainage where system of drainage has been introduced by the Zilla Panchayat; (k) a temporary tax for special works of public utility. The Zilla Panchayat shall not levy taxes, rates or fees referred to in sub-section (1) if such taxes, rates or fees are already been levied by any other authority under any law for the time being in force or by any other local authority. The State Government may make rules to regulate the imposition, assessment to, and collection of taxes, rates and fees under section 69. Subject to the provisions of this Act or rules made thereunder, no person shall object in respect of his liability to any assessment made or tax imposed under this Act. An appeal against any tax, rate or fee under section 69 may be preferred to the prescribed authority in such manner and within such time as may be prescribed and the decision of such authority shall be final. Any arrear of tax, rate or fee imposed under section 69 shall be recoverable as arrears of land revenue or public demand if the Zilla Panchayat passes a resolution to that effect and communicates it to the District Collector. Action by District Collector. Power of State Government in regard to relief in taxes. Budget of Zilla Panchayat. Supplementary budget. Accounts. Audit of accounts of fund. Submission accounts to audit. Powers of Auditors. 73. 74. 75. 76. 77. 78. 79. 80. (1) (2) (1) 27 The District Collector on receipt of communication under section 72 and on being satisfied with the demand shall proceed to recover it. Any sum so recovered shall be sent to the Zilla Panchayat and shall be credited to the Zilla Panchayat Fund. If on a complaint made to it or otherwise, it appears to the State Government that any tax, rate or fee imposed by a Zilla Panchayat, is excessive, it may, after calling a report from the Zilla Panchayat in this regard, abolish or suspend or reduce the amount of any tax, rate or fee, as the case may be. (2) The State Government may, on its own motion or otherwise after giving the Zilla Panchayat an opportunity of expressing its view in the matter, by order, exempt— (a) any person or class of persons; or (b) any property or description of properties, from the payment of whole or part of any tax, rate or fees subject to such conditions as may be specified in such order. (1) Every Zilla Panchayat shall at such time and in such manner as may be prescribed, prepare in each year a budget of its estimated receipts and expenditure for the next financial year and submit it to the State Government for approval. (2) No expenditure shall be incurred unless the budget is approved by the State Government. A Zilla Panchayat may prepare in each year supplementary estimates providing for any modification of its budget and submit it to the State Government for approval within such time and in such manner as may be prescribed. A Zilla Panchayat shall keep such accounts in such manner as may be prescribed. CHAPTER VIII Audit The accounts of the Fund of a Gram Panchayat or Zilla Panchayat shall be examined and audited by an auditor appointed in that behalf by the State Government at such time and place and in such manner as the State Government may prescribe. The Sabhapati or, as the case may be, the Adhikshya shall produce, or cause to be produced, to the auditor all such accounts of the Fund of the Gram Panchayat or the Zilla Panchayat concerned as may be required by the auditor. For the purposes of an audit under this Act an auditor may— (i) require in writing the production before him of any document or the supply of any information which he considers to be necessary for the proper conduct of the audit; (ii) (iii) Any 28 require in writing the personal appearance before him of any person accountable for, or having the custody or control of, any such document, or having, directly or indirectly, whether by himself or his partner, any share or interest in any contract made with, by or on behalf of, the members of the Gram Panchayat or the Zilla Panchayat concerned; require any person so appearing before him to make and sign a declaration in respect of any such document or to answer any question or prepare any statement. person who neglects or refuses to comply with the requisition Penalty. Audit report. Action on audit report. 81. 82. 83. made by the auditor under section 80 within such time as may be specified, shall, on conviction by a Court, be punishable with a fine which may extend to fifty rupees in respect of each item included in the requisition. (1) (2) (1) (2) Within two months from the date on which an audit under this Act is completed, the auditor shall prepare a report and send a copy of the report to the Sabhapati or Adhikshya, as the case may be, of the Gram Panchayat or the Zilla Panchayat and to the State Government. The auditor shall append to his report a statement showing

— (a) the grants-in-aid received by the Gram Panchayat or the Zilla Panchayat and the expenditure incurred therefrom ; (b) any material impropriety or irregularity which he may observe in the expenditure or in the recovery of money due to the Gram Panchayat or the Zilla Panchayat or in the accounts of the Gram Panchayat or the Zilla Panchayat Fund ; (c) any loss or wastage of money or other property owned by or vested in the Gram Panchayat or the Zilla Panchayat. Within two months from the date of receipt of the report referred to in section 82, the Gram Panchayat or the Zilla Panchayat concerned shall, at a meeting, remove or cause to be removed any defect or irregularity pointed out in the report and shall also inform the auditor of the action taken by it. The Gram Panchayat or the Zilla Panchayat concerned shall give reasons or explanations if any defect or irregularity is not removed. If, within the period referred to in sub-section (1), no information is received by the auditor from the Gram Panchayat or the Zilla Panchayat concerned or if the reasons or explanations given by it for not removing any defect or irregularity pointed out in the report is not considered sufficient by the auditor, the auditor shall if he has not already exercised or does not propose to exercise the powers conferred upon him by section 84 refer the matter to the State Government within such time and in such manner as the State Government may prescribe. (3) On receipt of the report under sub-section (2), it shall be competent for the State Government to pass such orders thereon as it may think fit. The orders of the State Government shall, save as provided in sections 84 and 85, be final and the Gram Panchayat or the Zilla Panchayat concerned shall take action in accordance with such orders. Power of auditor to surcharge etc. Appeal 84. 85. (4) (5) (1) (2) (3) (4) (1) (2) 29 If the Gram Panchayat or the Zilla Panchayat concerned fails to comply with the order within the period specified therein, the State Government may empower any officer of the State Government to carry out the order. Officer empowered. under sub-section (4) shall, for the purpose of carrying out the order, exercise any of the powers which might have been exercised by the Gram Panchayat or Zilla Panchayat concerned. The auditor, after giving the person concerned an opportunity to submit an explanation within a time to be specified by him and after considering such explanation, shall disallow every item of account contrary to law and surcharge the same on the person making or authorising the making of the illegal payments, and shall charge against any person responsible for the amount of any loss incurred by the negligence or misconduct of that person, and shall, in every such case, certify the amounts due from such person : Provided that the auditor may in his discretion waive the surcharge or charge in cases where the amount involved does not exceed 20 rupees. For the purposes of this section any member of Gram Panchayat or Zilla Panchayat, as the case may be, who is present at a meeting at which a motion or resolution is passed authorising any expenditure which is subsequently disallowed under sub-section (1) or authorising any action which results in any such expenditure, shall be deemed to be a person authorising such expenditure if dissent is not recorded in the proceedings. All such persons shall be held jointly and severally liable for such expenditure. The auditor shall record in writing his reasons for every disallowance, surcharge and charge made under sub-section (1) and shall, in such manner as may be prescribed, send a certificate of the amount due and a copy of the reasons for his decision to the person in respect of whom the certificate is made, and shall also furnish copies thereof to the Sabhapati or Adhikshya, as the case may be, and the State Government. The State Government may, of its own motion and within one year from the receipt by it of the copy of the certificate, set aside or modify any disallowance, surcharge or charge and any certificate in respect thereof made by the auditor. Any person from whom any sum has been certified by the auditor to be due under section 84 may, within thirty days of the receipt by him of the certificate, appeal to the State Government to set aside or modify the disallowance, surcharge or charge in respect of which the certificate was made and the State Government may pass thereon such orders as it thinks fit, and such orders shall be final. Where a person referred to in sub-section (2) of section 84, who has been surcharged as authorising an illegal expenditure, appeals to the State Government under this section, the State Government shall set aside such surcharge if it is proved to its satisfaction that such person voted for the resolution or motion in good faith. Payment of certified sums. Certain costs and expenses payable out of Funds Oath of affirmation, Validation. Members and officers and employees to be public servants. 86. 87. 88. 89, 90. (2) (3) (2) 30 The sum certified by the auditor to be due from any person under section 84 or when an appeal is made under sub-section (1) of section 85, such sum as may be ordered by the State Government to be due from such person shall, within two months of the date of certification, or order, as the case may be, be paid by such person to the Gram Panchayat or the Zilla Panchayat concerned which shall credit the sum to the Fund of the Gram Panchayat or the Zilla Panchayat concerned. Any sum

not paid in accordance with the provision of sub-section (1) shall be recoverable as arrears of land revenue if the Gram Panchayat or the Zilla Panchayat, as the case may be, passes a resolution to that effect and communicates it to the District Collector. The District Collector on receipt of such communication under sub-section (2) and on being satisfied with the demand, shall proceed to recover it as soon as may be and the sum so recovered by him shall be sent to the Gram Panchayat or Zilla Panchayat concerned and the same shall be credited to the Fund of the Gram Panchayat or Zilla Panchayat concerned. All expenses incurred by the Gram Panchayat or the Zilla Panchayat concerned in complying with any requisition of the auditor under section 80 and in prosecuting an offender under section 81 shall be paid from the Fund of the Gram Panchayat or the Zilla Panchayat concerned. All expenses incurred by the District Collector in connection with the proceedings for recovery of any sum under sub-section, (3) of section 86 from a person, if not recovered from the person, shall be paid from the Fund of the Gram Panchayat or the Zilla Panchayat concerned.

CHAPTER IX Miscellaneous Every member of a Gram Panchayat or Zilla Panchayat other than a member referred to in clause (c) of sub-section (2) of section 42 shall before taking his office make and subscribe before such authority as may be specified by the State Government in this behalf an oath or affirmation according to the Form set out for the purpose in the Schedule. No act or proceeding of a Gram Panchayat or Zilla Panchayat shall be deemed to be invalid merely by reason of the existence of any vacancy in the Gram Panchayat or Zilla Panchayat, as the case may be, or any defect or irregularity in the constitution thereof. All members, officers and employees of the Gram Panchayat and Zilla Panchayat shall be deemed, when acting or purporting to act in pursuance of the discharge of their duties, or in the exercise of their powers under this Act or under the rules made thereunder, to be public servants within the meaning of section 21 of the Indian Penal Code.

Immunity Reference of dispute. Inspection. 91. 92. 93. (1) (2) 31 No suit or other legal proceedings shall lie against a Gram Panchayat or Zilla Panchayat or against any member thereof or any officer or any employee for anything in good faith done or intended to be done in pursuance of this Act or any rules made thereunder. If any dispute arises between two or more Gram Panchayats, within the jurisdiction of the same Zilla Panchayat, it shall be referred to the Zilla Panchayat concerned by any party to the dispute and the decision of the Zilla Panchayat thereon shall be final. If any dispute arises— (a) between a Gram Panchayat within a district on the one side and the Zilla Panchayat of the same district on the other; or (b) between two or more Zilla Panchayats; or (c) between one or more Gram Panchayats in one district on the one side and one or more Gram Panchayats in another district on the other; or (d) between one or more Gram Panchayats in one district on the one side and the Zilla Panchayat of another district on the other; such dispute shall be referred to the State Government by any party to the dispute and the decision of the State Government thereon shall be final. (1) The State Government shall empower the Secretary and such other officers as it may consider necessary for the purpose of inspecting or superintending the works of all, or any class of, Gram Panchayats or Zilla Panchayats. (2) An officer so empowered to inspect or superintend the works of a Gram Panchayat or Zilla Panchayat may at any time— (a) inspect or cause to be inspected any immovable property used or occupied by the Gram Panchayat or Zilla Panchayat or any work in progress under the direction of Gram Panchayat or Zilla Panchayat; (b) inspect or examine any work or thing under the control of the Gram Panchayat or Zilla Panchayat; (c) require, for the purposes of inspection or examination, the Gram Panchayat — (i) to produce any book, record, correspondence, plan or other document; or (ii) to furnish any return, plan, estimate, statement, accounts or statistics; or (iii) to furnish or obtain any report or information. (3) When an inspection of a Gram Panchayat or Zilla Panchayat is undertaken by any officer referred to in sub-section (1), a report of such inspection shall be submitted by such officer to the State Government as soon as possible but not beyond a period of thirty days after the date of completion of inspection. Power of State Government to rescind or suspend resolution of a Gram Panchayat or Zilla Panchayat. Power of State Government officers to attend directions by State Government. Power to remove Sabhapati, Up-Sabhapati, Sachiva of Gram Panchayat. A dhyaakshya Up-adhyakshya of Zilla Panchayat Powers of State Government to supersede a Gram Panchayat or Zilla Panchayat 94. 95. 96. 97. 98. (1) (2) (2) 32 The State Government may, by order in writing, rescind any resolution passed by a Gram Panchayat or Zilla Panchayat, if in its opinion such resolution— (a) has not been legally passed; or (b) is in excess or abuse of the powers conferred by or under this Act or any rules made thereunder; or (c) is likely to cause, if executed, danger to human life, health, or safety or is likely to lead to breach of the peace. The State

Government shall, before taking any action under sub-section (I) give the Gram Panchayat or Zilla Panchayat concerned an opportunity of making any representation against the proposed order. Any officer of the State Government authorised by the State Government in this behalf, shall be entitled to attend meetings of the Gram Panchayat or the Zilla Panchayat, as the case may be, for the purpose of furnishing facts, information and technical advice but shall not be entitled to vote at any such meeting. In the discharge of their functions the Gram Panchayat and the Zilla Panchayat shall be guided by such instructions or directions as may be given to them by the State Government from time to time in conformity with the provisions of this Act. The State Government may, notwithstanding anything contained in sub-section (2) of section 10, sub-section (4) of section 24 and sub-section (2) of section 45, by an order in writing, remove with effect from a date to be specified in the order any Sabhapati or Up-Sabhapati or any Sachiva of Gram Panchayat, any Adhakshya or Upadhakshya of Zilla Panchayat from his office, if in its opinion, he wilfully omits or refuses to carry out the provisions of this Act or any rules or orders made thereunder or abuses the powers vested in him under this Act. The State Government shall, before making any order under sub-section (I), give to the person concerned an opportunity of making a representation against the proposed order. If, in the opinion of the State Government, any Gram Panchayat or Zilla Panchayat— (b) has shown its incompetence to perform or has persistently made default in the performance of the duties imposed on it by or under this Act or any other law ; or has exceeded or abused its powers, the State Government may, by order, to be published in the Official Gazette stating the reasons therefore, supersede the Gram Panchayat or Zilla Panchayat, as the case may be, and direct that it be reconstituted within such period not exceeding the maximum period of one year as may be specified in the order • Provided that the State Government shall, before making any order under sub-section (I), give the Gram Panchayat or the Zilla Panchayat, as the case may be, an opportunity of making a representation against the proposed order. Consequences or supersession. Election of Sabhapati or Up-Sabhapati Sachiva or member of Gram Panchayat or Adhakshya or Upadhakshya or member of Zilla Panchayat. Superintendence of election. Application for questioning the election. 99. 100. [101. 102.

(1) 33 When an order of supersession has been passed under section 98 then with effect from the date of the order— (a) all the members of the Gram Panchayat or the Zilla Panchayat, as the case may be, shall vacate their offices ; (b) all the powers, duties and functions which, under the provisions of this Act or any rule made thereunder or any law for the time being in force may be exercised, discharged or performed by the Gram Panchayat or Zilla Panchayat, as the case may be, shall be exercised, discharged or performed by such authority, person or persons as may be appointed by the State Government in this behalf; (c) all properties vested in the Gram Panchayat or Zilla Panchayat, as the case may be, shall remain vested in the State Government until the reconstitution of the such Gram Panchayat or Zilla Panchayat. (2) On the reconstitution of the Gram Panchayat or Zilla Panchayat, as the case may be, the authority, person or persons appointed under clause (b) of sub-section (i) shall cease to exercise his functions. A Sabhapati or an Up-Sabhapati or Sachiva or a member of a Gram Panchayat or an Adhakshya or an Upadhakshya or member of a Zilla Panchayat becomes a member of either house of Parliament or a member of Legislative Assembly, he shall be deemed to have vacated his office as Sabhapati or Up-Sabhapati or Sachiva or member of a Gram Panchayat or Adhakshya or Upadhakshya or member of a Zilla Panchayat, as the case may be, with effect from the date of his becoming a member of either house of Parliament or a member of Legislative Assembly. (2) such member and a casual vacancy shall be deemed to have occurred in such office. Subject to the provision of this Act and rules made thereunder, the superintendence, direction and control and the conduct of election of members of a Gram Panchayat shall be vested in such authority as may be prescribed. For the performance of his duties and functions such authority shall be assisted by such other officers and staff as may be appointed by the State Government in this behalf. The election of a person as a member of a Gram Panchayat or Zilla Panchayat shall not be called in question except by an application presented to such authority within such time and in such manner as may be prescribed on the ground that— (a) the election has not been a free election by reason that the corrupt practice of bribery or undue influence has extensively prevailed at the election; or (b) that the result of the election has been materially affected— (i) by the improper acceptance or rejection of any nomination; (ii) by gross failure to comply with the provisions of this Act or the rules framed thereunder. The following shall be deemed to be corrupt practices of bribery or undue influence for the purposes of this Act. (I) Bribery, that is to say— (A) any gift, offer or promise by a candidate or by any other person with the connivance of a candidate of any gratification to (B) any person whomsoever, with the object,

directly or indirectly, of inducing— (a) a person to stand or not to stand as, or to withdraw from being a candidate at any election; or (b) an elector to vote or refrain from voting at an election; or as a reward to — (i) a person for having stood or not stood or having withdrawn his candidature; or (ii) an elector for having voted or refrained from voting. Undue influence, that is to say, any direct or indirect interference or attempt to interfere on the part of a candidate or of any other person with the connivance of the candidate with the free exercise of any electoral right. Provided that without prejudice to the generality of the provisions (3) (4) (5) 103. Decision question as to disqualification. of this clause any such person as is referred to therein who— (i) threatens any candidate, or any elector, or any person in whom a candidate or any elector is interested, with injury of any kind including social ostracism and ex-communication or expulsion from any caste or community ; or (ii) induces or attempts to induce a candidate or an elector to believe that he or any person in whom he is interested will become or will be rendered object of divine displeasure or spiritual censure, shall be deemed to interfere with the free exercise of the electoral right of such candidate or elector within the meaning of this clause. The application under sub-section (1) may be presented by any candidate at the election or any elector and shall contain such particulars as may be prescribed. Explanation—Any person who filed a nomination paper at the election whether such nomination paper was accepted or rejected, shall be deemed to be a candidate at the election. The authority to whom the application under sub-section (1) is made shall, in the matter of — (a) hearing of the application and the procedure to be followed at such hearing; (b) setting aside the election or declaring the election to be void or declaring applicant to be duly elected or any other relief that may be granted to the petitioner, have such powers and authority may be prescribed. The order passed by the prescribed authority upon an application under sub-section (1), shall be final and conclusive and shall not be questioned in any civil court. If any question arises as to whether a person has become subject to any disqualification under sub-section (1) of section 9, the question shall be referred to the prescribed authority for his decision and his decision shall, subject to the result of any appeal as may be prescribed, be final: Provided that no order shall be passed under this section unless the person so disqualified is given an opportunity of being heard.

Improvement or sanitation. Power of Gram Panchayat or Zilla Panchayat over village roads, water ways and Other matters. 104. 105. (1) (2) 35 For the improvement of sanitation a Gram Panchayat or Zilla Panchayat may, by order, require the owner or occupier of any land or building, within such reasonable period as may be specified in the notice served upon him and after taking into consideration his financial position. (a) to close, remove, alter, repair, cleanse, disinfect or put in good order any latrine, urinal, water closet, drain, cesspool, or other receptacle for filth, sullage, rubbish or refuse pertaining to such land or building, or to remove or alter any door or trap or construct any drain for any such latrine, urinal or water closet which opens on to a street or drain or to shut off such latrine, urinal or water closet by a sufficient roof or wall or fence from the view of persons passing by or dwelling in the neighbourhood ; (b) to cleanse, repair, cover, fill up, drain off or remove waier from, a private well, tank, reservoir, pool, pit, depression or excavation therein which may be injurious to health or offensive to the neighbourhood; (c) to clear off any vegetation, undergrowth, prickly pear or scrub jungle therefrom; (d) to remove any dirt, dung, nightsoil, manure or any obnoxious or offensive matter therefrom and to cleanse the land or building. A Gram Panchayat or Zilla Panchayat shall have control over all village roads and waterways within its local limits and may do all things necessary for the maintenance and repair thereof, and may— (a) construct new bridges and culverts; (b) direct or close any such village road, bridge or culvert; (c) widen, open, enlarge or otherwise improve any such village road, bridge or culvert and with minimum damage to the neighbouring fields, plant and preserve trees on the sides of such road ; (d) deepen or otherwise improve such waterways ; (e) trim hedges and branches of trees projecting on roads; set apart by public notice any public source of water supply for drinking or culinary purpose and likewise prohibit all bathing, washing or other acts likely to pollute the source so set apart. A Gram Panchayat or Zilla Panchayat, as the case may be, by a notice in writing, require any person who has caused obstruction or encroachment on or damage to any village road or drain or other property under the control and management of the said Gram Panchayat or Zilla Panchayat, to remove such obstruction or encroachment or repair such damage, as the case may be, within the time specified in the notice. (3) If the obstruction or encroachment is not removed or damage is not repaired within the time so specified, the Gram Panchayat or the Zilla Panchayat concerned may cause such obstruction or encroachment to be removed or such damage to be repaired and the expenses of such removal or repair shall be recoverable from such person as

arrears of land revenue or public demand. Power of Gram Panchayat or Zilla Panchayat in respect of polluted water supply. Emergent power on outbreak of epidemic. Nomination of members by State Government. (4) 106. 107. 108. (i) (2) (3) For the purpose of removal of obstruction or encroachment under sub-section (3), the Gram Panchayat or the Zilla Panchayat concerned may apply to the District Collector and the District Magistrate shall, on such application, provide such help as may be necessary for the removal of such obstruction or encroachment. A Gram Panchayat or a Zilla Panchayat may, by written notice, require the owner of or the person having control over, a private water source, spring, well, or other place, the water of which is used for drinking or culinary purposes, after taking into consideration his financial position, to take all or any of the following steps within a reasonable period to be specified in such notice, namely— (a) to keep and maintain the same in good repair; (b) to clean the same, from time to time by removing any silt, refuse or decaying vegetation; (c) to protect it from pollution; (d) to prevent its use, if it has become so polluted as to be prejudicial to public health. In the event of an outbreak of cholera or any other water borne infectious disease in any locality situated within the local limits of the jurisdiction of a Gram Panchayat or a Zilla Panchayat, the Sabhapati or Up-Sabhapati of a Gram Panchayat or Adhakshya or Upadhakshya of a Zilla Panchayat may, during the continuance of the outbreak, without notice and at any time, inspect and disinfect any well or other place from which water is, or is likely to be, taken for the purpose of drinking and may further take such steps as he deems fit to prevent the drawing of water therefrom. The State Government may nominate one member of the Scheduled Castes or Scheduled Tribes and one woman to be members of any Gram Panchayat: Provided that no such nomination shall be made if one or more members of the Scheduled Castes or Scheduled Tribes or one woman has been elected to such Gram Panchayat, as the case may be, under the provisions of this Act. Where no member of a minority community having a population of ten per cent or more of the total population within an area comprised in a Gram is elected to the Gram Panchayat, the State Government shall have the power to nominate one member for a population upto twenty per cent and two members for a population upto forty per cent to such Gram Panchayat: Provided that no such nomination shall be made if the population of such minority community exceeds forty per cent of the total population within an area comprised in a Gram: Provided further that no such nomination shall be made if one or more member or such minority community has been elected to such Gram Panchayat. Every member nominated under sub-section (1) or sub-section (2) shall exercise the same powers and functions and perform the same duties as are conferred upon the elected members under this Act. Report on the work of Gram Panchayat or Zilla Panchayat. Placing or services of Government employees at the disposal of a Gram Panchayat or a Zilla Panchayat. Power to settle disputes. Delegation Allowance members. Election not to be contested with the support of political party. Penalty. 109. 110. 111. 112. 113. 115. 37 The Gram Panchayat or Zilla Panchayat concerned shall prepare and submit annually a report on work done during the previous year and the work proposed to be done during the following year to the prescribed authority within such period as may be specified by the State Government. The State Government may, by notification, place at the disposal of a Gram Panchayat or Zilla Panchayat services of such officers or other employees serving under it on such terms and conditions as may be fixed by the State Government: Provided that the State Government shall have disciplinary control over such officers and employees. Where parties to a dispute approach the Gram Panchayat or as the case may be, the Zilla Panchayat for settlement of dispute, then, the Gram Panchayat or the Zilla Panchayat may settle such dispute if any law in force permits such settlement outside courts. The State Government may, by notification, delegate, subject to such conditions as it may specify, all or any of its powers under this Act except the power to make rules mentioned in section 18 to any person or authority subordinate to it. The members of the Gram Panchayat or the Zilla Panchayat shall be entitled to such sitting allowances for attending meetings of the Gram Panchayat or the Zilla Panchayat and travelling allowances that may from time to time, be fixed by the State Government. Provided that such sitting allowances and travelling allowances are paid from the Gram Panchayat Fund or Zilla Panchayat Fund. No person shall contest the election to any Panchayat with the support, direct or indirect, of any political party. Any person who soon after the expiry of his term or resigning from the office or removal from the office of Sabhapati or Up-Sabhapati or Sachiva of Gram Panchayat or Adhakshya or Upadhakshya of Zilla Panchayat, as the case may be, fails to hand over any document of, or any money or other properties vested in or belonging to, the Gram Panchayat or Zilla Panchayat, as the case may be, which are in his possession or control, to his successor-in-office, shall, on conviction, be

punished with a fine which may extend to fifty rupees and in the case of a continuing failure or contravention with an additional fine which may extend to twenty rupees for every day after the first conviction during which he has persisted in the failure or contravention. (2) Any person who wilfully obstructs any member or office bearer or servant of a Gram Panchayat or a Zilla Panchayat, as the case may be, in the discharge of his duties or any thing which he is empowered to do shall, on conviction, be punished with a fine which may extend to one hundred rupees. (3) Any person required by this Act or rules made thereunder to furnish any information fails to furnish such information or knowingly furnishes wrong information shall, on conviction, be punished with a fine which may extend to one hundred rupees. GOVERNMENT SIKKIM 9, 'Ilk EXTRAORDINARY GAZETTE No. 29 PUBLISHED BY AUTHORITY Gangtok Saturday, March 28, 1987. GOVERNMENT OF SIKKIM LAW DEPARTMENT GANGTOK NOTIFICATION No. 4/1-1/1987. Dated the 18th March, 1987. The following Act of the Sikkim Legislative Assembly having received the assent of the Governor on the 13th day of March, 1987, is hereby published for general information:— Short title, extent and commencement. Amendment of Section 4. Substitution of new Section for Section 9. 'Receipt for tax. 1

2. SIKKIM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 1987 (ACT NO.3 OF 1987)

AN ACT to amend the Sikkim Motor Vehicles Taxation Act, 1982. Be it enacted by the Legislative Assembly of Sikkim in the Thirty-eighth Year of the Republic of India as follows : (1) This Act may be called the Sikkim Motor Vehicles Taxation (Amendment) Act, 1987. (2) it extends to the whole of Sikkim. It shall come into force on such date as the State (3) Government may, by notification, appoint. In the Sikkim Motor Vehicles Taxation Act, 1982 (hereinafter 5 of 1982. referred to as the principal Act), after sub-section (1) of Section 4, the following sub-section shall be inserted ' (1 -A). The State Government may, by notification in the Official Gazette, from time to time, increase the rate of tax specified in the Schedule Provided that such increase shall not exceed in the aggregate fifty per cent. of the rate specified in the Schedule appended to this Act." 3. In the principal Act, for the existing Section 9, the following Section shall be and shall be deemed always to have been substituted. 9. (1). Every person paying the tax or additional tax in respect of any motor vehicle shall be granted and delivered a receipt in which shall be specified the particulars of the tax paid Repeal and Savings. Power to remove difficulties. Power to make rules 116. 117. 118. 38 On and from the date of commencement of this Act, the Sikkim Panchayat Act, 1965 shall stand repealed and all assets and liabilities of the Block Panchayats constituted under the repealed Act (including the unspent amounts in the Block Panchayat Fund) shall stand transferred to and re-vest in the State Government Provided that such repeal shall not affect — (a) the previous operation of the repealed Act or anything duly done or suffered thereunder ; (b) any right, privilege, obligation or liability acquired, accrued or incurred under the repealed Act; or (c) any penalty, forfeiture or punishment incurred in respect of any offence committed against the repealed Act ; or (d) any investigation, legal proceeding or remedy in respect of any such right, privilege obligation, liability, penal forfeiture or punishment as aforesaid . and any such investigation , legal proceeding or remedy may be instituted, continued or enforced and any such penalty forfeiture or punishment may be imposed as if this Act had not been passed : Provided further that subject to the preceding provision anything done or any action taken (including any appointment or delegation made, notification, notice, order, instructions or direction issued, rule, regulation, form or scheme framed, certificate obtained, permit or licence granted, tax imposed or fee or rates levied) under the repealed Act shall, in so far as it is in force immediately before commencement of this Act and is not inconsistent with the provisions of this Act be deemed to have been done or taken under the corresponding provisions of this Act and shall continue to be in force accordingly, unless and until they are repealed or amended or suspended. If any difficulty arises in giving effect to the provisions of this Act, the State Government may take such steps or issue such orders not inconsistent with the provisions of this Act as may appear to it to be necessary or expedient for the purpose of removing such difficulty • Provided that no such order shall be made after the expiry of a period of two years from the date of commencement of this Act. (1) The State Government may by notification, make rules for carrying out the purposes of this Act. (2) In particular and without prejudice to the generality of the foregoing power such rules may provide for all or any of the following matters, namely :- (i) (ii) (iii) (v) manner of election of Sabhapati and Up-Sabhapati of Gram Panchayat under sub-section (1) of section 10; manner in which meeting of Gram Panchayat shall be convened under sub-section (2) of section 12 • powers, functions and duties of Sabhapati of Gram Panchayat ; power, functions and duties of Sachiva of Gram Panchayat ;

manner in which and time within which an appeal may be made under section 35; (vi) (vii) (viii) (ix) (x) (xi) (xii) (xiii) (xiv) (xvi) (xvii) (xviii) (xix) (XX) (xxi) 39 manner in which and time within which the Budget shall be prepared by Gram Panchayat under sub-section (1) of section 39 ; manner in which and time within which the supplementary Budget shall be submitted under section 40 ; manner in which accounts shall be kept by Gram Panchayat ; terms and conditions of appointment of Sachiva of Zilla Panchayat; duties and functions of Sachiva of Zilla Panchayat; manner in which and time within which appeal may be made under section 71 ; manner in which and time within which the Budget shall be prepared by Zilla Panchayat under sub-section (1) of section 75; manner in which and time within which supplementary Budget shall be submitted under section 76: manner in which accounts shall be kept by Zilla Panchayat: manner in which, time within which, place whereon and the extent to which accounts of the Gram Panchayat and Zilla Panchayat shall be examined and audited: manner in which and time within which the matter shall be referred to the State Government under sub-section (2) of section 83; manner in which a certificate of the amount due and a copy of reasons thereof shall be sent under sub-section (3) of section 84: manner of superintendence, direction and control and the conduct of election of members of Gram Panchayat; manner in which, time within which and the authority to whom the application for questioning the election shall be presented under sub-section (1) of section 102; particulars to be furnished under sub-section (3) of section 102; powers and authority that shall be exercised by the authority under sub-section (4) of section 102; (xxii) matters which are to be and may be prescribed. 41 SCHEDULE Form of oath or affirmation to be made by a member of a Gram Panchayat or a Zilla Panchayat. (See section 88) I, A. B. , having been elected a member of . Gram Panchayat/Zilla Panchayat do swear in the name of God or solemnly affirm that I will bear true faith and allegiance to the Constitution of India as by law established, and that I shall faithfully discharge the duties upon which I am about to enter. By Order of the Governor, B. R. Pradhan, Secretary to the Government of Sikkim, Law Department. F. No. 16 (155)/LD/82. Hibept. of Ptg./Skm/82—1 Amendment of Section 10. Substitution of new Schedule for the Schedule- 2 (2) The Taxation Officer shall endorse the particulars of the tax paid in the certificate of registration of the vehicle concerned." •4. In the principal Act, in Section 10, in sub-section (1), the words, "at the time of granting receipt for the tax," shall be deleted

5. In the principal Act, for the existing Schedule, the following Schedule shall be substituted."SCHEDULE (See Section 4) dule. 1

11. Description of Motor Vehicles and the rate of tax. Vehicle for carrying passengers not plying for hire. Vehicle other than Omnibuses (1) (2) (3) (4) (5) (6) (7) Motor Cycle/Scooters kept for the personal use of the owners, not being companies registered under the law relating to registration of companies for the time being in force. Motor Cycle/Scooters with side car for the personal use of owners, not being companies registered under the law relating to registration of companies for the time being in force. (a) Fiat Car kept for the personal use of owners, not being companies registered under the law relating to registration of companies for the time being in force and invalid carriages. (b) Fiat Car owned by companies registered under the law relating to registration of companies for the time being in force for carrying employees or other passengers. Ambassador Car kept for the personal use of owners, not being registered under the law relating to registration of companies for the time being in force and invalid carriages. (b) Ambassador Car owned by the companies registered under the law relating to registration of companies for the time being in force for carrying employees or other passengers. (a) -Jeep (private) kept for the personal use of owners not being registered under the law relating to registration of companies for the time being in force and invalid carriages. (b) Jeep (private) owned by companies registered under the law relating to registration of companies for the time being in force for carrying employees or other passengers. Motor Cycle/Scooters owned by companies registered under the law relating to registration of companies for the time being in force for carrying employees or other passengers. Motor Cycle/Scooters with side car owned by companies registered under the law relating to registration of companies for the time being in force for carrying employees or other passengers. Omnibuses with seating capacity for (a) Not more than 8. (b) More than 8, but not more than 20 Rate of tax payable for the year. 45-00 60-00 Rs. 150-00 Rs. Rs. 300-00 180-00 Rs. 360-00 Rs. 190-00 Rs. 375-00 Rs. Rs. 85-00 Rs. 125-00 Rs. 375-00 Rs. 450-00 for 9 seats plus Rs.45-00 for every additional 3 (c) More than 20. Provided that if an Omnibus is fitted with solid tyres there shall be a surcharge per annum of 1210/0 of the amount payable Rs. 990-00 for 21 seats plus Rs. 38-00 for every additional seat beyond 21 : under clause (a) or (b) or (c) above, as the

case may be. B. Vehicles for carrying passengers plying for hire:— I. Stage carriage with seating capacity for— (a) Not less than 8 but not more than 26 (b) Not less than 27 but not more than 45. Rate of tax payable for the year. Rs. 525-00 for 8 plus Rs. 60-00 for every additional seat beyond 8 and upto 26. Rs. 1650-00 for 27 plus Rs. 53-00 for every additional seat beyond 27 and upto 45 : Provided that if a stage carriage is fitted with solid tyres there shall be a surcharge per annum of Rs. 1200/0 of the amount payable under clause (a) or (b) above, as the case may be, for such stage carriage. It. Vehicles other than stage carriage with seating capacity for— (a) Not more than 4 3 Wheelers 4 Wheelers (b) More than 4 Rate of tax payable for the year. Rs. 150-00 Rs. 225-00 Rs. 450-00 for 5 plus Rs. 45-00 for every additional seat beyond 5. (c) In case of Jeep (Tourist Taxi) plying in Sikkim, there shall be payable an additional charge per annum of 25% of the amount payable under clause (b) above: Provided that if a vehicle for carrying passengers plying for hire which is not a stage carriage is fitted with solid tyres there shall be a surcharge per annum, of 12½% of the amount payable under clause (a) or (b) above, as the case may be, for such vehicle. Vehicle for transport of goods including private c. carriages :— (a) (b) (c) (d) (e) Upto 500 Kilograms registered laden weight. Exceeding 500 Kilograms but not exceeding 2000 Kilograms registered laden weight. Exceeding 2000 Kilograms but not exceeding 4000 Kilograms registered laden weight. Exceeding 4000 Kilograms but not exceeding 8000 Kilograms registered laden weight. Exceeding 8000 Kilograms registered laden weight. Rate of tax payable for the year. Rs. 265-00 Rs. 265-00 plus Rs. 30-00 for every additional 250 Kilograms or part thereof above 500 Kilograms. Rs. 445-00 plus Rs. 38-00 for every additional 250 Kilograms or part thereof above 2000 Kilograms. Rs. 745-00 plus Rs. 22-00 for every additional 250 Kilograms or part thereof above 4000 Kilograms. Rs. 985-00 plus Rs. 30-00 for every additional 250 Kilograms or part thereof above 8000 Kilograms: Provided that where a vehicle for transport of goods is fitted with solid tyres there shall be a surcharge per annum of 1210/0 of the amount payable under clause (a) or (b) or (c) or (d) or (e) above, as the case may be, for such vehicles. D. 4 Tractors not used solely for agricultural purposes. (a) (b) (C) (d) (e) Upto 500 Kilograms laden weight Exceeding 500 Kilograms but not exceeding 2000 Kilograms, unladen weight. Exceeding 2000 Kilograms but not exceeding 4000 Kilograms unladen weight. Exceeding 4000 Kilograms but not exceeding 8000 Kilograms unladen weight. Exceeding 8000 Kilograms unladen weight. Rate of tax payable for the year. Rs. 150-00 Rs. 150-00 plus Rs. 40-00 for every additional 250 Kilograms or part thereof above 500 Kilograms. Rs. 375-00 plus Rs. 45-00 for every additional 250 Kilograms or part thereof above 2000 Kilograms. Rs. 735-00 plus Rs. 75-00 for every additional 250 Kilograms or part thereof above 4000 Kilograms. Rs. 193500 plus Rs. 115-00 for every additional 250 Kilograms or part thereof above 8000 Kilograms : Provided that where a tractor is fitted with solid tyres there shall be a surcharge per annum of 123% of the amount payable under clause (a) or (b) or (c) or (d) or (e) above, as the case may be, for such tractor. E, Trailers. (a) (b) (c) (d) (e) Upto 500 Kilograms registered laden weight. Exceeding 500 Kilograms but not exceeding 2000 Kilograms registered laden weight. Exceeding 2000 Kilograms but not exceeding 4000 Kilograms registered laden weight. Exceeding 4000 Kilograms but not exceeding 8000 Kilograms registered laden weight. Exceeding 8000 Kilograms laden weight. Rate of tax payable for the year. Rs. 150-00 Rs. 150-00 plus Rs. 15-00 for every additional 250 Kilograms or part thereof above 500 Kilograms. Rs. 240-00 plus Rs. 25-00 for every additional 250 Kilograms or part thereof above 2000 Kilograms. Rs. 420-00 plus Rs. 30-00 for every additional 250 Kilograms or part thereof above 8000 Kilograms. Rs. 990-000 plus Rs. 40-00 for every additional 250 Kilograms or part thereof above 8000 Kilograms : Provided that where a trailer is fitted with solid tyres there shall be a surcharge per annum of 121% of the amount payable under clause (a) or (b) or (c) or (d) or (e) above, as the case may be, for such trailer." By Order of the Governor, B. R. PRADHAN, Secretary to the Government of Sikkim, Law Department. IF Nn n 11070 SIKKIM GOVERNMENT RAORDINARY PUBLISHED BY Gangtok Thrusdfly, August 30, 1990. GAZETTE No. 111 SIKKIM LEGISLATIVE ASSEMBLY SECRETARIAT No. SLAS/90-91/204/7509 GANGTOK NOTIFICATION Dated Gangtok, the 30th August, 1990. In pursuance of rule 75 of Rules of Procedure and Conduct of Business in the Sikkim Legislative Assembly, the Speaker has been pleased to order the pre-publication of the following Bill: Short title. A mend n) cnt o section 2. /lpncndm•cnt section 4. Amendment section S. THE SIKKIM MOTOR VEHICLES TAXATION (AMENDMENT) BILL, 1990. (BILL NO.6 OF 1990.) BILL Curt-her to anwncl the Sikkim Motor Vehicles Taxation Act, 1982. Be it enacted by the Legislative Assembly of Sikkim in the Forty-first Year of the Republic of India as follows :- 1. This ACC may be called the Sikkim Motor Vehicles

Taxation (Amendment) Act, 1990. In section 2 of the Sikkim Motor Vehicles Taxation Act, 1982 (hereinafter referred to as the principal Act), in clause (g), for the words and figure "the Sikkim Motor Vehicles Act, 1957", the words and figure "the 1988 Motor Vehicles Act, 1988" shall be substituted. In section 4 of the principal Act, in the second proviso to sub-section (2), for the words and figures "section 2S of the Motor Vehicles Act, 1957", the words and figures "section 43 of the Motor Vehicles Act, 1988" shall be substituted.

4. In section 5 of the principal Act, for the words and figure 'the Sikkim Motor Vehicles Act, 1957' the words and figure 'the Motor Vehicles Act, 1988' shall be substituted. Act, 1988. In section 14 of the principal Act, for the words and figure "Amendment of", the words and figure "the Motor Vehicles Act, 1988" shall be substituted. In the principal Act, after section 14, the following new section 6 shall be inserted, namely:—

6. Compounding of Offences.—(1) The Taxation Officer may, either before or after the institution of proceedings for any offence punishable under clause (a) of section 3, accept from any person charged with such offence by way of composition the sum of money for such period of time the tax or additional tax law remained unpaid, as the State Government may, by notification, specify.

(2) On payment by such person of such sum together with the amount or tax or additional tax, if any, due, such person, if in custody, shall be set at liberty and if any proceedings in any criminal court have been instituted against such person in respect of the offence, the composition shall extend to to on, acquittal and no further criminal proceedings shall be taken against such person in respect of such offence.

7. In the Schedule to the principal Act, in paragraph C, the word "the Schedule" shall be substituted.

STATEMENT OF OBJECTS AND REASONS When the Sikkim Motor Vehicles Taxation Act was enacted in 1982 the Sikkim Motor Vehicles Act, 1957 was in force in Sikkim which was an old law protected by clause (k) or article 373 of the Constitution. With the enactment of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) by Parliament, and its enforcement in the State of Sikkim w.e.f. 1st August, 1988, the Sikkim Motor Vehicles Act, stood repealed. However, in the Sikkim Motor Vehicles Taxation Act, 1982, there are references to the Sikkim Motor Vehicles Act, 1957, since repealed. It is now necessary to substitute the Motor Vehicles Act, 1988 (Central Act 59 of 1988) for the Sikkim Motor Vehicles Act, 1957. In addition to the above, the present Sikkim Motor Vehicles Taxation Act, 1982, does not have a provision for compounding the offences committed by not paying the tax or additional tax in time by the owners of the vehicle as under clause (a) of section 3 of the Act. As such, every case of non-payment of the tax has to go to the Magistrate of the first class who has the jurisdiction to try such offence and (section 16 and only on conviction by Magistrate, the offender has to be punished. If we have provision for compounding the offences of non-payment of tax and renewal of licence thereof in time in the Act, every such petty cases need not be referred to the Magistrate for trial thereby [in the delaying the realisation of tax and renewal of licence. Accordingly a new section 6 is proposed to be inserted after section 5 of the Act, empowering the Taxation Officer to compound the offences mentioned above on realisation of such sum as the State Government may, by notification, fix. This Bill seeks to achieve the above objects.

M.B. DAHAL, MINISTER-IN-CHARGE.

FINANCIAL MEMORANDUM

NIL

MEMORANDUM REGARDING DELEGATED LEGISLATION Clause 6 of the Bill empowers the State Government to specify the for compounding the by notification which a person is required to pay together with the tax or additional tax, if any, due in respect vehicle. The delegation of the legislative power under this clause is of normal character. By Order, K. SHERAB, Secretary.

SIKKIM GOVERNMENT

ORDINARY PUBLISHED BY AUTHORITY Gangtok Moudey, 17th April, 1995

GOVERNMENT OF SIKKIM

LAW DEPARTMENT GANGTOK NOTIFICATION No. 1/LD/95 GAZETTE No. Dated the 3rd April, 1995

The following Act of the Sikkim Legislative Assembly having received assent of the Governor on 31st day of March, 1995 is hereby general information THE TAXATION (AMENDMENT) ACT, 1995 further to amend the Sikkim Taxation Act

1982. BE it enacted by the in the Eony sixth year of the Republic of India follows Short title Amendment the Schedule. the Sikkim Motor Vehicles Taxation (Amendment) Act

1995. Sikkim Motor Vehicles Taxation in the Schedule Act, 1982, in C, (e), the following item shall be inserted, namely "(f) in respect Of carnage registered and normally kept in any one of the Jn; jll T: uilories of India other than the of 10 ply in the State of Sikkim Under the by the competent authority of any ritory in pursuance of sub-section (12) of of the Motor Vehicles Act, 1988, By Of lik ; 1982

RS.5, 0001- vehicle per Cnr.um irrespec- tj the weight such Fehicle Central Act 59 B. R. PRADHAN, b':crvtary Io the Gmernment of Sikkim, PRINTED AT THE SIKKIM GOYT. Law Department. F.No. 16 PRESS, GANGTOK. SIKK\M GOVERNMENT GAZETTE No. Gangtok No. GILD/P/2004 EXTRAORDINARY PUBLISHED BY AUTHORITY Thursday 26th February, 2004 GOVERNMENT OF SIKKIM LAW DEPARTMENT GANGTOK NOTIFICATION 68 Dated: 25.02.2004. The following Act of the Sikkim Legislative Assembly having received the assent of the Governor on 18th day of February is hereby published for general information:- THE SIKKIM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2004 (ACT NO. 3 OF 2004) ACT further to amend the Sikkim Motor Vehicle Taxation Act, 1982. BE it enacted by the Legislature of Sikkim in the Fiftpfifth Year of the Republic of India as follows:- Short title, extent and commencement. Amendment of Section 4. 2. (1) This Act may be called the Sikkim Motor Vehicles Taxation (Amendment) Act, 2004. (2) It extends to the whole 'Of Sikkim. (3) It shall come into force on the date of its publication in the Official Gazette. In the Sikkim Motor Vehicles Taxation Act, 1982, after sub-section (4) of section 4, the following sub-section shall be inserted, namely:- "(5) The taxes for all categories of motor vehicles shall be paid wittlin a grace period of 15 (fifteen days) from the date on which taxes become payable. The penalty shall be imposed after the expiry of the grace period. The grace period shall be 15 (fifteen) calendar days (not working days) after the expiry date of the previous taxes paid. If the last date of the grace period is a Sunday or a public holiday, all taxes shall be accepted without penalty on the next working day. The penalty imposed shall be as under:• (a) After the expiry of 15 days (grace period) the penalty payable shall be 50% on the total tax amount. (b) After the expiry of go days the penalty payable shall be 100% on the total tax amount, By Order. T.D. RINZING Secretary to the Govt. ot Sikkim, Law Department. F. No. 16 (82)LD/2003. Printed at Sikkjm Governrnment Press, Gangtok. GOVERNMENT SIKKIM GAZETTE Gangtok No. IO/LD/P/2005 EXTRAORDINARY PUBLISHED BY AUTHORITY Monday 21st March, 2005 GOVERNMENT OF SIKKIM LAW DEPARTMENT Dated NOTIFICATION No. 123 : 19.3.2005. The following Act of the Sikkim Legislative Assembly having received the assent of the Governor on 9th day of March, 2005 is hereby published for general information:- SIKKIM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2005 (ACT NO. 10 OF 2005) ACT further to amend and consolidate the laws relating to imposition and levy of tax on Motor Vehicles in Sikkim. Be it enacted by the Legislature of I. (2) (3) 2. Amendment of Section 4. Sikkim in the Fifty-sixth Year of the Republic of India as follows:- Short title, extent and commencement:- This Act may be called the Sikkim Motor Vehicles Taxation (Amendment) Act, 2005. It extends to the whole of Sikkim. It shall come into force with effect from such date as the State Government may, by Notification appoint, In the Sikkim Motor Vehicles Taxation Act, 1982 (hereinafter referred to as the principal Act), sub-section (I-A) and the provisio to said sub- section shall be sub-stituted by the following : (I-A) The State Government may, by Notification in the Official Gazette, vary the rate of tax specified in the Schedule in a manner, as it may consider expedient. By Order. Tashi Wangdi, SSJS Legal Remembrancer-cum-Secretary Law F.No. SIKKIM GOVERNMENT Gangtok No. 22/LD/2005 EXTRAORDINARY PUBLISHED BY AUTHORITY Thursday, 20 October, 2005 GOVERNMENT OF SIKKIM LAW DEPARTMENT GANGTOK NOTIFICATION GAZETTE No. 368 Date: 3/10/05 The following Act of the Sikkim Legislative Assembly having received the assent of the Governor on 7th day of September, 2005 is hereby published for general information.- THE SIKKIM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2005 (ACT NO. 22 OF 2005) AN ACT further to amend the Sikkim Motor Vehicles Taxation Act, 1982. Be it enacted by the Legislature of Sikkim in the Fifty - sixth Year of the Republic of India as follows: - Short title, extent and commencement Substitution of Schedule 2. (1) This Act may be called The Sikkim Motor Vehicles Taxation (Amendment) Act, 2005. (2) It extends to the whole of Sikkim. (3) It shall come into force on such date as the State Government may by notification appoint. In the Sikkim Motor Vehicles Taxation Act, 1982, for the existing Schedule, the following Schedule shall be substituted namely:- "SCHEDULE (see Section 4) Description of motor vehicles A. 1. 2. 3. 4. 5. 1 6. Vehicles for carrying passengers not plying for hire or reward:- Motor cycle and motor cycle combinations: - a) engine capacity upto 80 cc b) engine capacity above 80 cc upto 170 cc c) engine capacity above 170 cc upto 250 cc d) engine capacity above 250 cc Motor cars: - a) engine capacity upto 900 cc b) engine capacity above 900 cc upto 1490 cc c) engine capacity above 1490 cc upto 2000 cc d) engine capacity above 2000 cc Omnibus registered as non-transport vehicle: - a) with seating capacity upto 10 b) with seating capacity beyond 10 Omnibus registered

as educational institute bus: - a) with seating capacity upto 10 b) with seating capacity beyond 10 Vehicles for carrying passengers plying for hire or reward:- Stage carriages- a) b) for maxi cab, each seat based on seating capacity noted in the registration certificate: Provided that the maxi cab shall have a stage carriage permit duly issued by the concerned Transport Authority. for other vehicles, each seat based on the seating capacity noted in the registration certificate. Contract carriages (including those owned by motor training schools): - a) seating capacity upto 4 seats: i) for three wheelers ii) for meter taxi Rate of tax payable for the year Rs. 100.00 Rs. 200.00 Rs. 300.00 Rs. 400.00 Rs. 1000.00 Rs. 1200.00 Rs. 2500.00 Rs. 3000.00 Rs. 1400.00 Rs. 1400.00 for 10 plus Rs. 150.00 for each additional seat beyond 10. Rs. 1400.00 Rs. 1400.00 for 10 plus Rs. 130.00 for each additional seat beyond 10. Rs. 230.00 Rs. 125.00 Rs. 260.00 Rs. 600.00 b) iii) for vehicle other than meter taxi seating capacity more than 4 seats i) meter taxi upto 5 seats ii) other than meter taxi B. C. Vehicle for transport of goods including private carriages: - a) b) c) d) e) Upto 500 kgs registered laden weight. Exceeding 500 kgs but not exceeding 2000 kgs registered laden weight. Exceeding 2000 kgs but not exceeding 4000 kgs registered laden weight. Exceeding 4000 kgs but not exceeding 8000 kgs registered laden weight. Exceeding 8000 kgs registered laden weight Tractors not used solely for agricultural purposes: - a) b) c) Upto 500 kgs registered laden weight Exceeding 500 kgs but not exceeding 2000 kgs registered unladen weight Exceeding 2000 kgs but not exceeding 4000 kgs unladen weight. Rs. 700.00 Rs. 800.00 Rs. 900.00 for five seats plus Rs. 150.00 for each additional seat beyond five. Rs. 633/- Rs. 633/- plus Rs. 72/- for every additional 250 kgs or part thereof above 500 kgs. Rs. 1065/- plus Rs. 90/- for every additional. 250 kgs or part thereof above 2000 kgs. Rs. 1782/- plus Rs. 53/- for every additional. 250 kgs or part thereof above 4000 kgs. Rs. 2357/- plus Rs. 72/- for every additional 250 kgs or part thereof above 8000 kgs: Provided that where a vehicle for transport of goods is fitted with solid tyres there shall be a surcharge per annum of 12 % of the amount payable under clause (a) or (b) or (c) or (d) or (e) above, as the case may be for such vehicle. Rs. 400/- Rs. 860/- plus Rs. 96/- for every additional. 250 kgs or part thereof above 500 kgs. Rs. 897/- plus Rs. 107/- for every additional. 250 kgs or part thereof above 2000 kgs. b) Exceeding 4000 kgs but not exceeding 8000 kgs unladen weight. e) Exceeding 8000 kgs unladen weight. Trailers D. E. a) b) c) d) Upto 500 kgs registered laden weight. Exceeding 500 kgs but not exceeding 2000 kgs registered laden weight. Exceeding 2000 kgs but not exceeding 4000 kgs registered laden weight. Exceeding 4000 kgs but not exceeding 8000 kgs registered laden weight. Luxury tourist vehicle. By Order. Rs. 1760/- plus Rs. 160/- for every additional. 250 kgs or part thereof above 4000 kgs. Rs. 4361/- plus Rs. 276/- for every additional. 250 kgs or part thereof above 8000 kgs. Provided that where a tractor is fitted with solid tyres there shall be a surcharge per annum of 12 h % of the amount payable under clause (a) or (b) or (c) or (d) or (e) above, as the case may be for such tractors. Rs. 360/- Rs. 360/- plus Rs. 36/- for every additional. 250 kgs or part thereof above 2000 kgs. Rs. 575/- plus Rs. 60/- for every additional. 250 kgs or part thereof above 4000 kgs. Rs. 1005/- plus Rs. 72/- for every additional. 250 kgs or part thereof above 8000 kgs. Provided that where a trailer is fitted with solid tyres there shall be a surcharge per annum of 12 1/2 % of the amount payable under clause (a) or (b) or (c) or (d) or (e) above, as the case may be for such trailer. Rs. 3000/- R.K. PURKAYASTHA (SSJS) LEGAL REMEMBRANCER-CUM-SECRETARY, LAW DEPARTMENT. File No. S.G.P.G. - 40/Gazette/150 Nos/Dt:-22.10.2005. SIKKIM GOVERNMENT EXTRAORDINARY GAZETTE Gangtok No. 2/LD/P/2007 PUBLISHED BY AUTHORITY Saturday 21st July, 2007 LAW DEPARTMENT GOVERNMENT OF SIKKIM GANGTOK NOTIFICATION No. 324 Date: 06.07.2007 The following Act passed by the Sikkim Legislative Assembly and having received the assent of the Governor on the 16th day of April, 2007 is hereby published for general information:- THE SIKKIM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2007 (Act No. 2 of 2007) ACT further to amend the Sikkim Motor Vehicles Taxation Act, 1982. Be it enacted by the Legislature of Sikkim in the Fifty-Eight year of the Republic of India as follows: - Short title, extent and commencement Amendment of sub-section (2) of Section 4 (2) (3) This Act may be called the Sikkim Motor Vehicles Taxation (Amendment) Act, 2007 It extends to the whole of Sikkim It shall come into force on such date as the State Government may by notification appoint

2. In the Sikkim Motor Vehicles Taxation Act, 1982, (hereinafter referred to as the said Act), for second proviso to sub-section (2) of section 4, the following shall be substituted, namely: - "Provided further in the case of Transport and other vehicles registered outside Sikkim whether temporarily under section 43 of the Motor vehicles Act, 198B or otherwise, which is used or kept for use in

Sikkim temporarily, the tax shall be payable in addition to the tax already paid in the parent state on annually or half yearly or quarterly basis for which the motor vehicle is so used or kept for use in Sikkim, at the rate prescribed in the Schedule according to the category of vehicles". Amendment of Section 15 Substitution of the Schedule 3

4. In the said Aptl in section 15 for the words "two hundred rupees" and "three hundred rupees", the words "five hundred rupees" and "one thousand rupees", shall respectively be substituted. In the said Act, for the existing Schedule, the following Schedule shall be substituted, namely: -

SCHEDULE
(see section 4) Description of motor vehicles

Vehicles for carrying passengers not plying for hire or reward:-

1. a) b) c) d) 2. a) b) c) d) 3. a) b) 4. a) b) Motor cycle and motor cycle combinations: - engine capacity upto 80 cc engine capacity above 80 cc upto 170 cc engine capacity above 170 cc upto 250 cc engine capacity above 250 cc
- Motor cars: -** engine capacity upto 900 cc engine capacity above 900 cc upto 1490 cc engine capacity above 1490 cc upto 2000 cc engine capacity above 2000 cc
- Omnibus registered as non-transport vehicle: -** with seating capacity upto 10 with seating capacity beyond 10
- Omnibus registered as educational institute bus: -** with seating capacity upto 10 with seating capacity beyond 10

2 Rate of tax payable for the year

Rs. 100.00	Rs. 200.00	Rs. 300.00	Rs. 400.00	Rs. 1000.00	Rs. 1200.00	Rs. 2500.00
Rs. 3000.00	Rs. 1750.00	Rs. 1750.00	for 10 plus Rs. 188.00	for each additional seat beyond 10.	Rs. 1750.00	Rs. 1750.00
for 10 plus Rs. 188.00	for each additional seat beyond 10.	B. c. Vehicles for carrying passengers plying for hire or reward:-	a) b) 2. a) i) iii) b) Stage carriages-	for maxi cab, each seat based on seating capacity noted in the registration certificate: Provided that the maxi cab shall have a stage carriage permit duly issued by the concerned Transport Authority. for other vehicles, each seat based on the seating capacity noted in the registration certificate. Contract carriages (including those owned by motor training schools); - seating capacity upto 4 seats: for three wheelers for meter taxi for vehicle other than meter taxi seating capacity more than 4 seats i) meter taxi upto 5 seats ii) other than meter taxi Vehicle for transport of goods (including goods carriages owned by Motor Training School): - a) b) c) d) e) Upto 500 kgs gross vehicle weight. Exceeding 500 kgs but not exceeding 2000 kgs gross vehicle weight. Exceeding 2000 kgs but not exceeding 4000 kgs gross vehicle weight. Exceeding 4000 kgs but not exceeding 8000 kgs gross vehicle weight. Exceeding 8000 kgs Gross vehicle weight 3 Rs. 230.00 Rs. 125.00 Rs. 260.00 Rs. 600.00 Rs. 800.00 Rs. 800.00 Rs. 1050.00 for five seats plus Rs. 225.00 for each additional seat beyond five. Rs. 871/- Rs. 871/- plus Rs. 99/- for every additional 250 kgs or part thereof above 500 kgs. Rs. 1465/- plus Rs. 124/- for every additional. 250 kgs or part thereof above 2000 kgs. Rs. 2451/- plus Rs. 73/- for every additional. 250 kgs or part thereof above 4000 kgs. Rs. 3241/- plus Rs. 99/- for every additional 250 kgs or part thereof above 8000 kgs. Provided that where a vehicle for D. Tractors not used solely for agricultural purposes, cranes, breakdown vans, fork-lift, vehicles / trailers fitted with equipment like rig / generator [compressor, tower-wagon, tree trimming vehicles, mobile crane, audio visual van, earth moving vehicles, chassis and any other vehicle not specified elsewhere in this schedule: - a) b) c) d) Upto 500 kgs unladen weight Exceeding 500 kgs but not exceeding 2000 kgs unladen weight Exceeding 2000 kgs but not exceeding 4000 kgs unladen weight. Exceeding 4000 kgs but not exceeding 8000 kgs unladen weight. Exceeding 8000 kgs unladen weight. 4 transport of goods is fitted with solid tyres there shall be a surcharge per annum of 12 h % of the amount payable under clause (a) or (b) or (c) or (d) or (e) above, as the case may be for such vehicle. Rs. 400/- Rs. 360/- plus Rs. 96/- for every additional. 250 kgs or part thereof above 500 kgs. Rs. 897/- plus Rs. 107/- for every additional. 250 kgs or part thereof above 2000 kgs. Rs. 1760/- plus Rs. 250/- for every additional. 250 kgs or part thereof above 4000 kgs. Rs. 5000/- plus Rs. 300/- For every additional 250 kgs or part thereof above 8000 kgs. Provided that where a tractor is fitted with solid tyres there shall be a surcharge per annum of 12 h % of the amount payable under clause (a) or (b) or (c) or (d) or (e) above, as the case may be for such tractors. E. G. Trailers a) b) c) d) e) Upto 1000 kgs gross vehicle weight. Exceeding 1000 kgs but not exceeding 2000 kgs gross vehicle weight. Exceeding 2000 kgs but not exceeding 4000 kgs gross vehicle weight. Exceeding 4000 kgs but not exceeding 8000 kgs gross vehicle weight. Exceeding 8000 kgs gross vehicles weight. Luxury tourist vehicle (Motor cab). a) Seating capacity of 4 persons including driver b) Seating capacity beyond 4 and upto 7 persons including driver. Ambulance. a). engine capacity upto 900 cc b). engine capacity above 900 cc upto 1490 c). engine capacity above 1490 cc upto 2200 cc d). engine capacity above 2200 cc up to 3000 cc e). engine capacity above 3000 cc By Order. Rs. 360/- Rs. 360/- Plus Rs. 36/- for every additional. 250 kgs or part thereof above 1000 kgs. Rs. 575/- plus Rs. 60/- for every additional. 250 kgs or part thereof		

above 2000 kgs. Rs. 1005/- Plus Rs. 100/- for every additional 250 kgs or part thereof above 4000 kgs. Rs. 2600/- plus Rs. 150/- for every additional 250 kgs or part thereof above 8000 kgs. Provided that where a trailer is fitted with solid tyres there shall be a surcharge per annum of 12 h % of the amount payable under clause (a) or (b) or (c) or (d) or (e) above, as the case may be for such trailer. Rs. 3250/- Rs. 3250/- for 4 plus Rs. 250/- for every additional seat upto 7 including driver. Rs. 1500.00 Rs. 2000.00 Rs. 2500.00 Rs. 3000.00 Rs. 3500.00. R.K. PURKAYASTHA (SSJS), LR- cum-Secretary, Law Department File No. LD/07 SIKKIM GOVERNMENT Gangtok No. 2/LD/P/11 EXTRAORDINARY PUBLISHED BY AUTHORITY Tuesday 1st February, 2011 LAW DEPARTMENT GOVERNMENT OF SIKKIM GANGTOK NOTIFICATION GAZETTE No.42 Dated: 28.01.2011 The following Act passed by the Sikkim Legislative Assembly and having received the assent of the Governor on the 13th day of January, 2011 is hereby published for general information :- THE SIKKIM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2011 (ACT NO. 02 OF 2011) AN ACT further to amend the Sikkim Motor Vehicles Taxation Act, 1982. Beit enacted by the Legislature of Sikkim in the Sixty-first Year of the Republic of India as follows:- Short title, extent and commence -ment Amendment 01 section 4 (1) (2) (3) This Act may be called the Sikkim Motor Vehicles Taxation (Amendment) Act, 2011 It extends to the whole of Sikkim It shall come into force on the date of its publication in the Official Gazette

2. In the Sikkim Motor Vehicles Taxation Act, 1982, (hereinafter referred to as the said Act), in section 4.- (1) for the existing sub-section (1 -A), the following shall be substituted, namely : -"The State Government may by notification in the Official Gazette from time to time increase the rate of tax specified in Schedule I: Provided that such increase shall not exceed in aggregate fifty percent of the rate specified in Schedule I of the Act in one year"; (2) after sub-section (I the following sub-section shall be inserted, namely: - "(1 -B) An additional tax at the rate specified in Schedule 11 shall be imposed on new registration / replacement. Additional Tax shall also be applicable to Amendment of Schedule Rs. 200 Rs. 400 Rs. 500 Rs. 700 vehicles registered in other states and brought into Sikkim for registration. Vehicles already registered in Sikkim and brought for change of ownership and allotment of new registration number is exempted from paying additional tax." In the said Act, for the existing Schedule, the following Schedule 3. shall be substituted, namely: - "SCHEDULE- I (see section 4) Sl. No. Description of motor vehicles

1 2 Vehicles for carrying passengers not plying for hire or reward: (1) Motor cycle and motor cycle combinations: a) engine capacity upto 80 cc b) engine capacity from 81cc to 170cc c) engine capacity from 171 cc to 250cc d) engine capacity above 250 cc (2) Motor cars: a) engine capacity upto 900cc b) engine capacity - 901cc to 1490 c) engine capacity — 1491 cc to 1990cc d) engine capacity - 1991 cc to 2490cc e) engine capacity — 2491cc and above .(3) Omnibus registered as non transport vehicle: a) with seating capacity upto 10 b) with seating capacity beyond 10 Rate of tax payable for one year Rs. 2000 Rs. 2500 Rs. 3500 Rs. 4500 Rs. 6000 Rs. 2500 Rs. 2500 plus Rs. 200 for each additional seat beyond 10 (4) Omnibus registered as educational institute bus: a) with seating capacity upto 10 b) with seating capacity beyond 10 Vehicles for carrying passengers plying for hire or reward: (increase in tax minimum impact to common people) (1) Stage carriages: a) for maxicab, each seat based on seating capacity noted in the registration certificate: Provided that the maxi cab shall have a stage carriage Rs. 2000 Rs. 2000 plus Rs. 200 for each additional seat beyond 10 Rs. 250 permit duly issued by the concerned Transport Authority. b) for other vehicles, each seat based on the seating Rs. 200 capacity noted in the registration certificate. (2) Contract carriages (including those owned by motor training schools): a) seating capacity upto 4 seats: i) for three wheelers Rs. 300 ii) for meter taxi Rs. 700 iii) for vehicle other than meter taxi. Rs. 850 b) seating capacity more than 4 seats: Rs. 900 3 4 i) meter taxi upto 5 seats ii) other than meter taxi. Vehicle for transport of goods. a) Upto 500 kgs GVW (gross vehicle weight) b) Exceeding 500 kgs but not exceeding 2000 kgs GVW c) Exceeding 2000 kgs but not exceeding 4000 kgs GVW d) Exceeding 4000 kgs but not exceeding 8000 kgs GVW e) Exceeding 8000 kgs GVW Tractors not used solely for agricultural purposes, cranes, breakdown vans, forklift, vehicles / trailers fitted with equipment like rig/ generator/ compressor, tower-wagon, tree trimming vehicles, mobile crane, audio visual van, earth moving vehicles, chassis and Rs. 1200 for five seats plus Rs. 250 for each additional seat beyond five Rs. 1000 Rs. 1000 plus Rs. 110 for every additional 250 kgs or part thereof above 500 kgs Rs. 1620 plus Rs.130 for every additional 250 kgs or part thereof above 2000 kgs Rs 2660 plus Rs 85 for every additional 250 kgs or part thereof above 4000 kgs. Rs. 4020 plus Rs. 110 for every additional 250 kgs or part thereof above 8000 kgs any other vehicle not specified elsewhere in this schedule:- a) Upto 500

kgs unladen weight. b) Exceeding 500 kgs but not exceeding 2000 kgs unladen weight. c) Exceeding 2000 kgs but not exceeding 4000 kgs unladen weight. d) Exceeding 4000 kgs but not exceeding 8000 kgs unladen weight. e) Exceeding 8000 kgs unladen weight. Rs. 500 Rs. 500 plus Rs. 120 for every additional 250 kgs or part thereof above 500 kgs. Rs. 1220 plus Rs. 125 for every additional 250 kgs or part thereof above 2000 kg Rs. 2220 plus Rs 290 for every additional 250 kgs or part thereof above 4000 kgs Rs. 6860 plus Rs 320 for every 5 6 7 Trailers. a) Upto 1000 kgs GVW (gross vehicle weight) b) Exceeding 1000 kgs but not exceeding 2000 c) Exceeding 2000 kgs but not exceeding 4000 d) Exceeding 4000 kgs but not exceeding 8000 e) Exceeding 8000 kgs gross vehicle weight Luxury Tourist Vehicle (Motor cab): a) Seating capacity of 4 persons including driver b) Seating capacity beyond 4 and up to 7 persons including driver Ambulance a) Engine capacity upto 900cc b) Engine capacity - 901 cc to 1490cc c) Engine capacity — 149 Icc and 2200cc e) Engine capacity — 220 Icc to 3000cc f) Engine capacity — 3001 and above additional 250 kgs or part thereof above 8000 kgs. Rs. 500 Rs. 500 plus Rs. 50 for every additional 250 kgs or part thereof above 1000 kgs Rs. 700 plus Rs. 80 for every additional 250 kgs or part thereof above 2000 kgs Rs. 1340 plus Rs. 150 for every additional 250 kgs or part thereof above 4000 kgs Rs. 3740 plus Rs. 200 for every additional 250 kgs or part thereof above 8000 kgs Rs. 3250 Rs. 3250 for 4 plus Rs. 250 for every additional seat up to 7 including driver Rs. 1500 Rs. 2000 Rs. 2500 Rs. 3000 Rs. 3500" Insertion of 4 Schedule // In the said Act, after Schedule 1, the following Schedule 11 shall be inserted, namely: - "SCHEDULE- 11 1. (b) (c) 2. Additional tax for new registration 1; replacement (Non-Commercial) Vehicles costing less than Rs. 4 lakhs Vehicles costing between Rs. 4 lakhs and Rs. 10 lakhs Vehicles costing more than Rs. 10 lakhs Light Motor Vehicle (Government and public sector undertaking): 5 percent of the cost of the vehicles as per invoice 6 percent of the cost of the vehicle as per invoice. 8 percent of the cost of the vehicle as per nvoice. 3. (b) 4. 5. 6. 8. 9

10. Additional tax for new registration / replacement Vehicles costing less than As 4 lakhs Vehicles costing between Rs, 4 lakhs and Rs.10 lakhs (c) Vehicles costing more than Rs. 10 lakhs Light Motor Vehicle (Commercial [Taxis) Additional tax for new registration / replacement (a) All vehicle Goods Vehicle (Light [Medium/ Heavy Goods) Additional tax for new registration / replacement Stage Carriage (Buses) Additional tax for new registration / replacement Educational Institute Buses. Additional tax for new registration / replacement Private Service Vehicles (Omni bus registered as non commercial vehicle) Additional tax for new registration /replacement Tractors [Trailers [Cranes [Other equipments Additional tax for new registration / replacement Ambulance/ Fire tenders / Public Utility Vehicles Additional tax for new registration / replacement No additional tax 1 Percent of the cost of the vehicle as per invoice 5 percent of the cost of the vehicle as per invoice. 2 percent of the cost of the vehicle as per invoice 2 percent of the cost of the vehicle as per invoice. 2 percent of the cost of the vehicle as per invoice. 1 percent of the cost of the vehicle as per invoice. 5 percent of the cost of the vehicle as per invoice. 3 percent of the cost of the vehicle as per invoice. 1 percent of the cost of the vehicle as per invoice. Additional/ tax will also be applicable to vehicle registered in other States and brought into Sikkim for registration. Valuation of the vehicle is will be as per the Government Notification. However it will not be applicable to vehicles already registered in Sikkim and brought for change of ownership and allotment of new registration number. " (R. K.Purkayastha)SSJS L.R-cum-Secretary, Law Department File No. 16(82PZDP/11. SIKKIM -»V•NF•••• GOVERNMENT Gangtok No. 16/LD/P/11 EXTRAORDINARY PUBLISHED BY AUTHORITY Thursday 8th September, 2011 GOVERNMENT OF SIKKIM LAW DEPARTMENT GANGTOK NOTIFICATION GAZETTE No. 505 Dated: 07.09.2011 The following Act passed by the Sikkim Legislative Assembly and having received the assent of the Governor on 3rd day of September, 2011 is hereby published for general information:- THE SIKKIM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2011 (ACT NO. 16 OF 2011) AN ACT Further to amend the Sikkim Motor Vehicles Taxation Act, 1982 Be it enacted by the Legislature of Sikkim in the Sixty-second Year of the Republic of India as follows:- Short title, extent 1. and commencement Amendment of Schedules I and II (2) (3) This Act may be called the Sikkim Motor Vehicles Taxation (Amendment) Act, 2011 It extends to the whole of Sikkim. It shall be deemed to have come into force on the 1st day of February, 2011. 2 In the Sikkim Motor Vehicles Taxation Act, 1982, for the existing Schedule I and Schedule 11 the following Schedules shall be substituted, namely: - St. No I 2 (2). "SCHEDULE- I (See section 4) Description of motor vehicles Vehicles for carrying passengers not plying for hire or reward:- (1). Motor cycle and motor cycle combinations: (2). (3). (5) a) engine capacity upto 80 cc b) engine capacity from 81 cc to 170cc -c)

engine capacity from 171 cc to 250cc d) engine capacity above 250 cc Motor cars:- a) engine capacity upto 900cc b) engine capacity - 901 cc to 1490 cc c) engine capacity — 1491 cc to 2000 cc d) engine capacity — 2001 cc and above Omnibus registered as non transport vehicle: a) with seating capacity upto 10 b) with seating capacity beyond 10 Omnibus registered as educational institute bus: a) with seating capacity upto 10 b) with seating capacity beyond 10 Private Service Vehicle: (a) With Seating Capacity upto 10 (b) With Seating Capacity beyond 10 Vehicles for carrying passengers plying for hire or reward: (1). Stage carriages: a) for maxicab, each seat based on seating capacity noted in the registration certificate. Provided that the maxi cab shall have a stage carriage permit duly issued by the concerned Transport Authority. b) for other vehicles, each seat based on the seating capacity noted in the registration certificate. Contract carriages (including those owned by motor training schools): 2 Rate of tax payable for one year Rs. 150 Rs. 300 Rs. 450 Rs. 600 Rs. 1500 Rs. 1800 Rs. 3000 Rs. 4500 Rs. 2000 Rs. 2000 plus Rs. 200 for each additional seat beyond 10 Rs. 2000 Rs. 2000 plus Rs. 200 for each additional seat beyond 10 Rs. 250 Rs. 200 a) b) seating capacity upto 4 seats: i) for three wheelers ii) for meter taxi iii) for vehicle other than meter taxi, seating capacity more than 4 seats: i) meter taxi upto 5 seats ii) other than meter taxi, 3 4 Vehicle for transport of goods. a) b) c) d) Upto 500 kgs GVW (gross vehicle weight) Exceeding 500 kgs but not exceeding 2000 kgs GVW Exceeding 2000 kgs but not exceeding 4000 kgs GVW Exceeding 4000 kgs but not exceeding 8000 kgs GVW Exceeding 8000 kgs GVW Rs. 300 Rs. 700 Rs. 850 Rs. 900 Rs. 1200 for five seats plus Rs. 250 for each additional seat beyond five Rs. 1000 Rs. 1000 plus Rs. 110 for every additional 250 kgs or part thereof above 500 kgs Rs. 1620 plus Rs. 130 for every additional 250 kgs or part thereof above 2000 kgs Rs. 2660 plus Rs. 85 for every additional 250 kgs or part thereof above 4000 kgs. Rs. 4020 plus Rs. 110 for every additional 250 kgs. or part thereof above 8000 kgs Tractors not used solely for agricultural purposes, cranes, breakdown vans, forklift, vehicles /trailers fitted with equipment like rig/ generator/ compressor, tower-wagon, tree trimming vehicles, mobile crane, audio visual van, earth moving vehicles, chassis and any other vehicle not specified elsewhere in this schedule:- a) b) c) d) e) Upto 500 kgs unladen weight. Exceeding 500 kgs but not exceeding 2000 kgs unladen weight. Exceeding 2000 kgs but not exceeding 4000 kgs unladen weight. Exceeding 4000 kgs but not exceeding 8000 kgs unladen weight. Exceeding 8000 kgs unladen weight. 3 Rs. 500 Rs. 500 plus Rs. 120 for every additional 250 kgs or part thereof above 500 kgs. Rs. 1220 plus Rs. 125 for every additional 250 kgs or part thereof above 2000 kg Rs. 2220 plus Rs. 290 for every additional 250 kgs or part thereof above 4000 kgs Rs. 6860 plus Rs. 320 for every additional 250 kgs or part thereof above 8000 kgs. 5 6 7 1

2. Trailers. a) b) c) d) e) Upto 1000 kgs GVW (gross vehicle weight) Exceeding 1000 kgs but not exceeding 2000 Exceeding 2000 kgs but not exceeding 4000 Exceeding 4000 kgs but not exceeding 8000 Exceeding 8000 kgs gross vehicle weight Luxury Tourist Vehicle (Motor cab): a) Seating capacity of 4 persons including driver b) Seating capacity beyond 4 and up to 7 persons including driver Ambulance a) b) c) d) e) Engine capacity upto 900cc Engine capacity - 901 cc to 1490cc Engine capacity — 1491 cc and 2200cc Engine capacity — 2201 cc to 3000cc Engine capacity — 3001 and above "SCHEDULE- 11 Rs. 500 Rs. 500 plus as; 50 for every additional 250 kgs or part thereof above 1000 kgs Rs. 700 plus Rs. 80 for every additional 250 kgs or part thereof above 2000 kgs Rs. 1340 plus Rs. 150 for every additional 250 kgs or part thereof above 4000 kgs Rs. 3740 plus Rs. 200 for every additional 250 kgs or part thereof above 8000 kgs Rs. 3250 Rs. 3250 for 4 plus Rs. 250 for every additional' seat up to 7 including driver Rs. 1500 Rs. 2000 Rs. 2500 Rs. 3000 Rs. 3500" Additional tax for new registration/replacement (Non Commercial): (a) Two wheeler (b) Vehicles costing less than Rs. 4 lakhs (c) Vehicles costing between Rs. 4 lakhs and Rs. 10 lakhs (d) Vehicles costing more than Rs. 10 lakhs 1 percent of the cost of the vehicle as per invoice. 2 percent of the cost of the vehicles as per invoice 3 percent of the cost of the vehicle as per invoice. 4percent of the cost of the vehicle as per invoice. Light Motor Vehicle (Government and public sector undertaking): Additional tax for new registration: 4 (a) (b) (c) Vehicles costing less than Rs. 4 lakhs Vehicles costing between Rs. 4 lakhs and Rs. 10 lakhs Vehicles costing more than Rs. 10 lakhs 3. 4. 5. 6. 7. 8

9. Light Motor Vehicle (Commercial [Taxis] Additional tax for new registration (a) All vehicle Goods Vehicle (Light IMedium/ Heavy Goods) Additional tax for new registration Stage Carriage (Buses) Additional tax for new registration Educational Institute Buses. Additional tax for new registration No additional tax 1 Percent of the cost of the vehicle as per invoice 3 percent of the cost of the

vehicle as per invoice 1 percent of the cost of the vehicle as per invoice 1 percent of the cost of the vehicle as per invoice. 1 percent of the cost of the vehicle as per invoice. 1 percent of the cost of the vehicle as per invoice. Private Service Vehicles (Omni bus registered as non commercial vehicle) Additional tax for new registration Tractors /Trailers /Cranes /Other equipments Additional tax for new registration Ambulance/ Fire tenders / Public Utility Vehicles Additional tax for new registration 2 percent of the cost of the vehicle as per invoice. 2 percent of the cost of the vehicle as per invoice. 1 percent of the cost of the vehicle as per invoice. Additional tax will not be applicable to vehicles already registered in Sikkim and brought for change of ownership/replacement and allotment of new registration number". Note: The difference of excess amount paid by the vehicle owners who have already registered the vehicles by paying the new taxes will be adjusted while renewing the token tax in the upcoming years. R.K PURKAYASTHA, SSJS L.R.-CUM-SECRETARY, LAW DEPARTMENT. SIKKIM GOVERNMENT Gangtok No. 17/LD/2020 EXTRAORDINARY PUBLISHED BY AUTHORITY Thursday 08th October, 2020 GOVERNMENT OF SIKKIM LAW DEPARTMENT GANGTOK NOTIFICATION GAZETTE No. 235 Dated: 07.10.2020 The following Act passed by the Sikkim Legislative Assembly and having received assent of the Governor on 21st day of September, 2020 is hereby published for general information THE SIKKIM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2020 ACT NO. 17 OF 2020 AN ACT further to amend the Sikkim Motor Vehicles Taxation Act, 1982. Be it enacted by the Legislature of Sikkim in the Seventy-first Year of the Republic of India as follows . Short title, extent and 1. commencement Amendment of Section 4 (2) (3) This Act may be called the Sikkim Motor Vehicles Taxation (Amendment) Act, 2020. It extends to the whole of Sikkim. It shall come into force on the date of its publication in the Official Gazette

2. In the Sikkim Motor Vehicles Taxation Act, 1982, in sub-Section (2) of section 4, in the existing first proviso, after the words "as per the rates specified in the Scheduled I", as appearing in the last line, the following words shall be inserted, namely The owner of the Motor Vehicle who pays onetime tax for 5 (five) years shall be given a rebate of 20%".Jagat B. Rai (SSJS) L.R-cum-Secretary Law Department S.G.P.G. 235/ Com. 2/Gazette 11 OO Nos./ Dt: 08.10.2020