### U.P. Zila Panchayats (Recovery of Arrears of Tax and Rent on Land) Rules, 1975

UTTAR PRADESH India

## U.P. Zila Panchayats (Recovery of Arrears of Tax and Rent on Land) Rules, 1975

### Rule

### U-P-ZILA-PANCHAYATS-RECOVERY-OF-ARREARS-OF-TAX-AND-REMORE 1975

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U.P. Zila Panchayats (Recovery of Arrears of Tax and Rent on Land) Rules, 1975Published vide Notification No. 3648-B/33-198-64, dated 14th February, 1975In exercise of the powers under Section 237 of the Uttar Pradesh [Kshettra Panchayats] [Substituted by U. P. Act No. 9 of 1994.] and [Zila Panchayats] [Substituted by U. P. Act No. 9 of 1994.] Adhiniyam, 1961 (U. P. Act No. 33 of 1961) read with Sections 158 and 159 of the said Adhiniyam, the Governor is pleased to make the following rules:

#### 1. Short title and commencement.

(1) These rules may be called the Uttar Pradesh [Zila Panchayats] [Substituted by U. P. Act No. 9 of 1994.] (Recovery of Arrears of Tax and Rent on Land) Rules, 1975.(2) They shall come into force with effect from the date of their publication in the Gazette.

#### 2. Definition.

- In these rules, the words and expressions used in Uttar Pradesh [Kshettra Panchayats] [Substituted by U. P. Act No. 9 of 1994.] and [Zila Panchayats] [Substituted by U. P. Act No. 9 of 1994.] Adhiniyam, 1961 shall have the meaning assigned to them in the said Adhiniyam.

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### 3. Resolution of [Zila Panchayat] [Substituted by U. P. Act No. 9 of 1994.].

- A [Zila Panchayat] [Substituted by U. P. Act No. 9 of 1994.] shall take reasonable steps for the expenditure recovery of arrears of Circumstances and Property Tax or rent due from a person in respect of land vested in or entrusted to the management of the [Zila Panchayat] [Substituted by U. P. Act No. 9 of 1994.], by issue of distress warrant and sale of property, but when it is satisfied that such steps have not been successful, it may, by resolution, decide to recover the same as arrears of land revenue.

### 4. Preparations of list of defaulters [Sections 158, 159 and 237].

- As soon as may be after the resolution referred to in Rule 3 has been passed, the Mukhya Adhikari of the [Zila Panchayat] [Substituted by U. P. Act No. 9 of 1994.] shall get prepared a list (in triplicate) of the defaulters tahsil-wise given full particulars of the defaulters and the amount, of the arrears of tax or rent due from each of them and send the same alongwith a certificate in respect of each defaulter in the form prescribed under the Revenue Recovery Act, 1890 and as appended to these rules, to the Collector of-(a)the district in which the [Zila Panchayat] [Substituted by U. P. Act No. 9 of 1994.] is situated in case the defaulter reside or has property in such district, or(b)of any other district in Uttar Pradesh in which the defaulter resides or has property.

# 5. [Recovery of arrears [Sections 158, 159 and 237]. [Amended by U. P. Zila Panchayat (Recovery of Arrears of Tax and Rent on Land) (First Amendment) Rules, 1976, vide Notification No. 3764-B/33-198-64, dated 19th April, 1976.]

- Upon receipt of the certificate under rule alongwith the list and the resolution, the Collector shall proceed to recover the arrears as arrears of land revenue. The collection charges of the arrear shall be included in the arrear of land revenue and shall be recovered as arrear of land revenue].

## 6. [ Deduction of collection charges. [Amended by U. P. Zila Panchayat (Recovery of Arrears of Tax and Rent on Land) (First Amendment) Rules, 1976, vide Notification No. 3764-B/33-198-64, dated 19th April, 1976.]

- As soon as the arrears are recovered they shall be deposited to the credit of the Zila Nidhi and 10% of the recovered amount shall be deposited into the Government treasury in the concerned Government account].

### 7.

[\* \* \*] [Deleted by U. P. Zila Panchayat (Recovery of Arrears of Tax and Rent on Land) (First Amendment) Rules, 1976, vide Notification No. 3764-B/33-198-64, dated 19th April, 1976.]

### 8. Return of list and challans of recovery.

- As soon as the recoveries are made and the amounts deposited in the Zila Nidhi one copy of the list mentioned in Rule 4 shall be returned to the Mukhya Adhikari showing therein the amount recovered, the date of recovery, the amount, credited to the Zila Nidhi and the date of such credit. Duplicate copies of the treasury challans or orz-irsals shall also be enclosed with the said list.

### 9. Reference to Collector outside U.P. [Sections 158, 159 and 237].

- Where the defaulter resides or has property in any district outside Uttar Pradesh, the Mukhya Adhikari shall send the list prepared under Rule 4 to the Collector of the district in which the [Zila Panchayat] [Substituted by U.P. Act No. 9 of 1994.] is situate, with a letter bearing his signature and seal requesting him to get the arrears recovered as arrears of land revenue.

### 10. Action to be taken by Collector.

- Upon receipt of such request, the Collector shall send a certificate of the amount to be recovered to the Collector of the district where the defaulter resides or has property, as if the sum were payable to himself.

### 11. Intimation of collection by the Collector.

- Upon receipt, of the amount of arrears from the Collector of the district outside Uttar Pradesh, action will be taken by the Collector to whom the request was made for crediting the amount to the Zila Nidhi and sending intimation in regard thereto to the [Zila Panchayat] [Substituted by U. P. Act No. 9 of 1994.] according to the provisions of Rules 5, 6 and 7.

### 12. Posting of arrears recovered [Sections 158, 159 and 237].

- On receipt of information about recovery of the arrears from the Collector necessary action for
posting in the Collection register maintained by the [Zila Panchayat] [Substituted by U. P. Act No. 9
of 1994.] shall be taken by the Mukhya Adhikari.Form[See Rule 4 of the U. P. [Zila Panchayats]
[Substituted by U. P. Act No. 9 of 1994.] (Recovery of Arrears of Tax and Rent, on Land) Rules,
1975]FromThe Mukhya Adhikari,[Zila Panchayat] [Substituted by U. P. Act No. 9 of 1994.],To,The
Collector, Dated theof
payable on account of arrears of Circumstances and Property Tax/rent on land by
Sri/Srimatison of/wife ofresident of
who is believed to be residing/to have property consisting of
atin your district.Subject to the provisions of the Revenue Recovery Act, 1890, the
said sum is recoverable by you as arrears of land revenue which had accrued in your district and you
are requested to recover it and to credit it to the Zila Nidhi of this [Zila Panchayat] [Substituted by
U.P. Act No. 9 of 1994.]. A copy of the resolution No
datedpassed by the [Zila Panchayat] [Substituted by U.P. Act No. 9 of 1994.] in this behalf

is enclosed.Yours faithfully,Mukhya Adhikari