

The M.P. Gram Sabha Obligatory Tax (Conditions and Exceptions) Rules, 2001

MADHYA PRADESH

India

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Rule

THE-M-P-GRAM-SABHA-OBLIGATORY-TAX-CONDITIONS-AND-EXCE of 2001

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The M.P. Gram Sabha Obligatory Tax (Conditions and Exceptions) Rules, 2001Published vide Notification No F-16/41/99/22/P-2(7), M.P. Rajpatra (Asadharan), dated 7-3-2001 at pages 256 (2-4)In exercise of the powers conferred by sub-section (1) Section 95 read with sub-section (1) of Section 77-A of the Madhya Pradesh Panchayat Raj Avam Gram Swaraj Adhiniyam, 1993 (No. 1 of 1994), the State Government hereby makes the following rules, the same having been previously published as required by sub-section (3) of Section 95 of the said Act, namely :-

1. Short title and commencement.

(1)These rules may be called the Madhya Pradesh Gram Sabha Obligatory Tax (Conditions and Exceptions) Rules, 2001.(2)They shall come into force with effect from the date of publication of this notification in the Madhya Pradesh Gazette.

Part I – General

2. Definitions.

- In these rules, unless the context otherwise requires:-(a)"Act" means the Madhya Pradesh Panchayat Raj Avam Gram Swaraj, Adhiniyam, 1993 (No. 1 of 1994);(b)"Schedule" means the Schedule appended to these rules;(c)"Tax" means a tax impassable under Schedule I-A of the Act; and(d)"Appellate Authority" means a committee constituted under Section 7-H of the Act.

3. Procedure for imposing tax.

- Every Gram Sabha shall impose tax after observing the following procedure, namely :-(1)The Gram Sabha shall, subject to the provision of these rules, pass a resolution regarding the rate at which the tax is to be imposed;(2)The Gram Sabha shall, then notify to the public the proposal by beat of drum in the Gram Sabha area and by means of a notice affixed in at conspicuous public places in the village specifying a date not earlier than one month after the date of such publication, on or after which the Gram Sabha shall take the proposal into consideration;(3)Any inhabitant of the village objecting to the rate of tax proposed by the Gram Sabha may send his objection or suggestion in writing on or before the date specified in the notice published under sub-rule (2);(4)On or after the date fixed under sub-rule (2), the Gram Sabha shall consider all objections and suggestions made under sub-rule (3) and shall impose the tax and decide the rate at which it is to be imposed;(5)Where a Gram Sabha decides the rate of tax, a notice stating the tax imposed and the rate thereof shall be published by the Gram Sabha by affixing a copy thereof at conspicuous places. It shall also announce by beat of drum in the village the fact of such publication;(6)The tax shall accordingly be imposed from the date which shall be specified in the notice shall not be earlier than one month after the date of publication of notice.

4. Tax effective from what date.

- Any tax imposed under these rules shall be imposable for the year beginning on the 1st April and ending on 31st March next following. If the tax comes into force on any date other than the 1st April, it shall be imposable by the quarter ending on the 1st July, 1st October, 1st January and 1st April next following and thereafter by the year.

Part II – Property Tax on Land and Building

5. Rate of tax on building.

- Every Gram Sabha shall subject to the provision of item 1 of the Schedule 1 A of the Act and sub-section (2) of Section 77-A and after following the procedure prescribed in Rule 3, impose a tax on land or buildings or both at such rate based on the capital value of the building and land as may be decided by it, but not below the minimum and not exceeding the maximum rate specified in the First Schedule.

6. Tax by whom payable.

- The tax shall be payable by the owner of the building upon which it is assessed.

Part III – Tax on Private Latrines

7. Tax for cleaning private latrines.

- The Gram Sabha shall, after following the procedure prescribed in Rule 3, impose a tax for cleaning of private latrines at the rates, which may be decided by it.

8. Conditions necessary to be fulfilled prior to the imposition of tax for cleaning of private latrines.

- No tax for cleaning private latrines shall be imposed under item (2) of Schedule 1-A of the Act and sub-section (2) of Section 77-A unless the Gram Sabha has-(a)made a provision for the cleaning of private latrines;(b)issue either individually to the person to be charged or generally to the inhabitants of the village to be charged with such tax, one month's notice of the intention of the Gram Sabha to make such provision and to impose the tax.

9. Tax by whom payable.

- The tax for cleaning private latrines shall be payable in respect of the house to which the private latrine is attached, and is occupied-(a)by the owner himself, by the owner;(b)by the person other than the owner, by the occupier;(c)by the owner and tenant, by the owner.

Part IV – Lighting Tax

10. Rate of lighting tax.

(1)A Gram Sabha which has made lighting arrangements, shall, after following the procedures prescribed in Rule 3, impose a lighting tax on all buildings within the Gram Sabha area as may be decided by it with reference to the capital value of the building.(2)No lighting tax under sub-rule (1) shall be imposed on any building used exclusively for religious or educational purpose including boarding houses and yielding no rent to the owner or trustee thereof.

Part V – Tax on Persons Exercising any Profession or Carrying on any Trade or Calling within the Limits of Gram Sabha Area

11. Rate of tax on any profession or art or carrying on any trade or calling.

- A Gram Sabha shall, after following the procedure prescribed in Rule 3, impose a tax on persons exercising any profession or carrying on any trade or calling within the Gram Sabha area at such rate as may be decided by the Gram Sabha, but not below the minimum and not exceeding the maximum rate specified in the Second Schedule :[Provided that if the total amount of professional tax imposed by the State Government and Gram Sabha exceed rupees two thousand five hundred, then the limit of excess amount shall be made less from the imposed tax by Gram Sabha so that the total amount of the professional tax imposed by the State Government and Gram Sabha both, shall

not be more than Rupees two thousand five hundred.] [Inserted by Notification No. F-16-41-99-XXII-P-2(7), dated 4-2-2002.]

12. Advance payment of tax.

- The tax on persons exercising any profession or carrying on any trade or calling within the Gram Sabha area shall be payable in advance for the year.

13. Repeal and Savings.

- All rules corresponding to these rules and in force immediately before the commencement of these rules are hereby repealed in respect of the matters covered by these rules :Provided that any order made or any action taken under the rules so repealed shall be deemed to have been made or taken under the corresponding provisions of these rules. The First Schedule[See Rule 5]Rate of Tax on Land and Building

	Minimum	Maximum
(1)	(2)	
1. On building of capital value exceeding Rs. 6,000 but not exceeding Rs. 12,000	20 paise per Rs. 100 of the capital value or fraction thereof	30 paise per Rs. 100 of the capital value or fraction thereof
2. On buildings of capital value exceeding Rs. 12,000	Rupee 1 per Rs. 500 of the capital value or fraction thereof	Rupees 1.50 per Rs. 500 of the capital value or fraction thereof

The Second Schedule[See Rule 11]Rate of Tax on Persons exercising any Profession or carrying on any Trade or Calling within the Gram Sabha Area

Annual Income	Minimum	Maximum
(1)	(2)	(3)
Rs. 11,000 to 15,000	Rs. 100	Rs. 200
Rs. 15,001 to 20,000	Rs. 150	Rs. 300
Rs. 20,001 to 30,000	Rs. 200	Rs. 400
Rs. 30,001 to 40,000	Rs. 300	Rs. 600
Rs. 40,001 to 50,000	Rs. 450	Rs. 900
More than 50,000	Rs. 650	Rs. 1400