

The M.P. Gram Panchayat Optional Taxes and Fees (Conditions and Exceptions) Rules, 1996

MADHYA PRADESH

India

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Rule

THE-M-P-GRAM-PANCHAYAT-OPTIONAL-TAXES-AND-FEES-CONDITIONS-AND-EXCEPTIONS-RULES-1996

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The M.P. Gram Panchayat Optional Taxes and Fees (Conditions and Exceptions) Rules, 1996 Published vide Notification No. F-1-42-95-22-P-2, M.P. Rajpatra (Asadharan), dated 29-2-1996 at page 134 (4) In exercise of the powers conferred by sub-section (1) of the Section 95 read with sub-section (2) of Section 77 of the Madhya Pradesh Panchayat Raj Adhiniyam, 1993 (No. 1 of 1994), the State Government hereby makes the following rules, the same having been previously published as required by sub-section (3) of Section 95 of the said Act, namely :-

1. Short title.

- These rules may be called the M.P. Gram Panchayat Optional Taxes and Fees (Conditions and Exceptions) Rules, 1996.

2. Definitions.

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

3.

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

Gram Panchayat.

4.

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

5.

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

6.

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

7.

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

8.

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

9.

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

10.

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

11.

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

12.

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

13.

Taxes, rates, and fees under items 2, 3, 5, 6, 7, 9, 10, 11 and 12 of Schedule II of the Act may be recovered in advance either yearly or half yearly or quarterly. The year shall be deemed to commence in the 1st April, the half-year on the first April and the first October and the quarters on the first April, first July, first October and first January.

14.

Persons who did not own or occupy property or did not keep any animal or vehicle, within the Gram Panchayat area in any quarterly shall not be liable to pay any tax, rate, or fee under items 2, 3, 5 to 9 and 10 to 12 of Schedule II of the Act: Provided that if any person is found to have kept any animals, vehicle etc. within the Gram Panchayat area during the quarter, half-year or year he will be liable to pay tax at the end of the quarter, half-year or year, as the may he.

15.

A register in Form A' appended to these rules shall be maintained showing demand and collection of taxes, fees and rates. The entries shall be made according towards separate registers or separate set

of pages shall be set part for different kind of taxes, fees, or rates imposed. The register shall be signed by the Sarpanch and Secretary at the end of every month.

16. Repeal.

- All previous rules on the subject shall stand repealed from the date of final publication of these rules in "Madhya Pradesh Gazette." Form 'A'[See Rule 15] Register showing demand and collection of tax, fee, and rate under Schedule 11 of Act for the year ending 31st March, 19....Gram Panchayat Tahsil District

S.No.	Name	Father's Name	Demand
Current year 19... 19...	Previous year 19... 19..	Total	
(1)	(2)	(3)	(4) (5) (6)

Recoveries	Balance	Remarks
Current year 19... 19...	Previous year 19... 19...	Total
(7)	(8)	(9) (10) (11)

Schedule

[See Rule 4]

(a) Rate of tax payable by the owners of animals used for riding, driving, drought or burden or for dogs or pigs kept within the Gram Panchayat	For animal used for riding, driving, drought or burden Rs. 10 per annum; dog or pig Rs. 2/- per annum.	
(b) Rate of tax payable by owner of vehicle under item (3) of Schedule 11 of Act.	Rs. 10 per vehicle per annum.	Per day Rs.
(c) Rates of fees for use of Sarais, Dharamshalas, etc. under item (4) of the Schedule 11 of the Act.	(1) Varandha...	0.50
(2) Small rooms 3x3 metres	2.00	
(3) Big rooms more than 3 x 3 metres	4.00	
(4) Rooms furnished with furniture (only chairs, table, and cot).	8.00	
(5) Encamping ground up to 3 x 3 metres	Nil	
(6) Encamping ground above 3x3 metres	0.30	

(d) Slaughter House	Per animal	2.00 for each month as may be fixed by the Gram Panchayat in equal proportion on the expenditure incurred in the preceding financial year on the operation and maintenance on Water System Scheme.]
(e) [Water rate [Substituted by Notification No. B-1-42-95-XXII-P-2, dated 25-4-1997.]	Per tap getting water from the Gram Panchayat piped watersystem	
(f) Rate of drainage fee (only where drainage system is introduced).	0.1% of capital value of building per annum.	
(g) Fees from persons practising the calling of buyer, broker, commission agents, weighter or measurer within the Gram Panchayat area.	(1) General buyer, broker or commission agent or cattle, cotton grain and oil seed broker.	Rs. 25.00 per annum
(2) Miscellaneous commodities broker	Rs. 10.00 per annum	
(3) Weighman or measurer	Rs. 5.00 per annum	
(h) A fee payable by owners of vehicles other than motor vehicles where such vehicles enter the Gram Panchayat.	Per vehicle	Rs. 5.00 per day.
(i) Rate of temporary tax for special work of public utility	Amount equivalent to fifty per cent of estimated cost divided by number of house whose capital value is more than Rs. 6000/-	per household
(j) Rate of general sanitary taxes for the construction or the maintenance or both the constructions and maintenance of public latrines and for the removal and disposal of refuse.		Rs. 5.00 per house per month.
(k) A fee on cart stands and tonga stands		Rs. 20.00 per vehicle per year
(l) A fee for temporary erection on or putting projection over or temporary occupation of any public street or place.		Rs. 2/- per square metre or part thereof per day.
(m) A fee for grazing cattle on grazing land vesting in the Gram Panchayat.		Rs. 20.00 per cattle per annum.