

# **The M.P. Gram Sabha Optional Taxes and Fees (Conditions and Exceptions) Rules, 2001**

MADHYA PRADESH

India

## **The M.P. Gram Sabha Optional Taxes and Fees (Conditions and Exceptions) Rules, 2001**

### **Rule**

### **THE-M-P-GRAM-SABHA-OPTIONAL-TAXES-AND-FEES-CONDITIONS- of 2001**

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The M.P. Gram Sabha Optional Taxes and Fees (Conditions and Exceptions) Rules, 2001Published vide Notification No F-16/41/99/22/P-2(6), M.P. Rajpatra (Asadharan), dated 7-3-2001 at pages 254 (2-4)In exercise of the powers conferred by sub-section (1) of Section 95 read with sub-section (2) 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 Adhiniyam, namely :-

### **1. Short title and commencement.**

(1)These rules may be called the Madhya Pradesh Gram Sabha Optional Taxes and Fees (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.

### **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)"Fee" means a fee leviable under items (3), (8), (9) and (10) under Schedule II-A of the Act;(c)"Section" means a section of the Act; and(d)"Tax" means a tax imposable under items (1), (2), (4), (5), (6), (7) and (11) of Schedule II-A of the Act.

**3.**

Whenever a Gram Sabha proposes to impose any tax or fees under sub-section (2) of Section 77-A of the Act, it shall place its proposals to fix its rates before the meeting of the Gram Sabha.

**4.**

Any tax, fees specified in Schedule II-A of the Act shall be subject to a maximum specified in the schedule appended to these rules.

**5.**

(1) If the Gram Sabha resolves to impose any tax, fees or rate under sub-section (2) of Section 77-A of the Act, it shall proclaim the purpose of the resolution for the information of the persons affected by such proposal and invite their objections before a date to be proclaimed by the beat of drum or, written notice affixed at conspicuous public place in the Gram Sabha area or by both. Within a fortnight from the proclaimed date, the resolution shall be reconsidered at a meeting of the Gram Sabha along with the objections, if any. (2) Where the Gram Sabha decides the rate of tax or fee, such tax or fee shall accordingly be imposed from the date which shall be specified in a notice and which shall not be later than one month after the publication of the notice.

**6.**

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

**7.**

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

**8.**

After the objections put forward, if any, have been disposed of, the assessment list shall be amended, if necessary, and signed by the Sarpanch and the Secretary of the Gram Sabha. The revised schedule of rates, if any, shall then be proclaimed publicly by beat of drum and republished by affixing copies thereof at conspicuous public places.

**9.**

Any person dissatisfied with the assessment may appeal to the Appellate Authority under Section 7-H of the Act, within thirty days from the date of assessment or republication of the assessment list under Rule 8. The assessment may be revised in accordance with the order of the Appellate Authority in appeal :Provided that no appeal shall be entertained unless the appellant has paid 50% of the tax due from him to the Gram Sabha upto the date of such appeal.

**10.**

Fees under item (3) of Schedule II-A of the Act shall be recovered in advance before any sarai, dharmashala, rest house, slaughter house and encamping ground is brought into use.

**11.**

Taxes, rates and fees under items (2), (4), (5), (6), (7), (8) and (9) of Schedule II-A of the Act may be recovered in advance either yearly or half yearly or quarterly. The year shall be deemed to commence on first April, the half-year on the first April and on the first October and the quarter on the first April, first July, first October and on the first January.

**12.**

Persons who did not own or occupy property or did not keep any animals or vehicles, within the Gram Sabha area in any quarter shall not be liable to pay any taxes, rates or fees :Provided that if any person is found to have kept any animals, vehicles, etc. within the Gram Sabha area during the quarter, half year or year he shall be liable to pay tax at the end of the quarter, half year or year, as the case may be.

**13.**

A register in Form "A" appended to these rules shall be maintained showing demand and collection of taxes, rates and fees. The entries shall be made accordingly. Separate registers or separate set of pages shall be set apart for different kind of taxes, rates and fees imposed. The register shall be signed by the Sarpanch and Secretary at the end of every month.

**14. 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. Form 'A' (See Rule 13) Register showing demand and collection of tax, fee and rate under Schedule II-A of the Act for the year ending 31st March,.....Gram Sabha Tehsil District.....Demand

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

#### Recoveries

Current year	Previous year	Total	Balance	Remark
(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 Sabha area.

For animals used for riding, driving drought or burden Rs. 10 per annum, dogs or pigs Rs. 2 per annum.

(b) Rate of tax payable by owner of vehicle under item (2) of Schedule II-A of the Act.

Rs. 10 per vehicle

Per annum

(c) Rates of fees for use of sarais dharmashalas etc. under item (3) of Schedule II-A of the Act.

S.No.	Particulars	Per day Rs.
1.	Verandah	0.50
2.	Small Room 3x3 metres	2.00
3.	Big Room more than 3x3 metres	4.00
4.	Rooms furnished with furniture (only chairs, tables and cots)	8.00
5.	Encamping grounds above 3x3 metres	Nil
6.	Encamping grounds 3x3 metres	0.30
(d) Slaughter House	Per animal	2.00