

The Goa Panchayat Raj (Imposition of taxes, fees and other dues) Rules, 1998

GOA

India

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Rule

THE-GOA-PANCHAYAT-RAJ-IMPOSITION-OF-TAXES-FEES-AND-OTH of 1998

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The Goa Panchayat Raj (Imposition of taxes, fees and other dues) Rules, 1998Published vide Notification No. 5/DP/TAX-FEES/96, dated 13-8-1998

5.

/DP/TAX-FEES/96. - Whereas the draft of the Goa Panchayat Raj (Imposition of taxes, fees and other dues) Rules, 1996, was published as required by sub-section (1) of section 240 of the Goa Panchayat Raj Act, 1994 (Goa Act 14 of 1994), at pages 543 to 553 of the Official Gazette, Series I, No. 40, dated 2-1-1997 (Extraordinary), under Notification No. 5/DP/TAX-FEES/96 dated 26-12-1996 of the Department of Panchayat Raj & Community Development inviting objections and suggestions from all persons likely to be affected thereby before the expiry of fifteen days from the date of publication of the said Notification in the Official Gazette.And Whereas the said Gazette was made available to the public on 2nd January, 1997.And Whereas objection/suggestions received from the public on the said draft have been considered by the Government.Now, Therefore, in exercise of the powers conferred by sections 153 and 155 read with sub-section (1) of section 240 of the Goa Panchayat Raj Act, 1994 (Goa Act 14 of 1994), the Government of Goa hereby makes the following rules, namely :-Part - I General

1. Short title and commencement.

(1)These rules may be called the Goa Panchayat Raj (Imposition of taxes, fees and other dues) Rules, 1998.(2)They shall come into force at once.

2. Definitions.

- In these rules, unless the context otherwise requires,-(a)"Act" means the Goa Panchayat Raj Act, 1994 (Goa Act 14 of 1994);(b)"Annual letting value" means the annual rent for which any building or land, exclusive of furniture or machinery contained or situated therein or thereon, might reasonably be expected to be let from year to year;(c)"Fees" means and includes fees on markets, bus stand, on registration of cattles brought for sale and all other fees payable under the Act;(d)"Form" means a form appended to these rules;(e)"Government" means the Government of Goa;(f)"Schedule" means a Schedule appended to these rules;(g)"Section" means a section of the Act;(h)"Tax" means tax, cess, rate or other impost, but does not include a fee;(i)Words and expressions used but not defined in these Rules, shall have the same meaning as respectively assigned to them in the Act.

3. Procedure for levying tax or fee.

- Every Panchayat deciding to levy a tax or fee shall observe the following procedure, namely:-(a)The Panchayat shall, by resolution passed in its meeting, select a tax or fee provided under sub-sections (1) and (3) of section 153 of the Act which it proposes to levy and in such resolution shall specify the rate at which it is to be levied subject to the maximum specified in Schedule III of the Act.(b)The Panchayat shall then notify the contents of the resolution to the public by loudspeaker announcement or any other convenient mode of communication in the village and by means of a notice affixed in the office of the Panchayat, and office of the Talathi, specifying a day not earlier than one month after the date of such publication, on or after which the Panchayat shall take the proposal into consideration.(c)Any inhabitant of the village, objecting to levy of the tax or fee proposed by the Panchayat, may send his objection or suggestion in writing on or before the last date specified in the notice published under clause (b) above.(d)On or after the date fixed under clause (b), the Panchayat shall consider all objections and suggestions made under clause (c) and may finally select a tax or a fee and decide the rate at which it is to be levied.

4. Final publication of tax or fee to be levied.

- Where a Panchayat finally decides to levy any tax or fee, the notice stating the tax or fee to be levied and the rate thereof shall be published by the Panchayat by affixing a copy thereof in the office of the Panchayat and other prominent places of public access or by any other mode of public communication. The tax or fee shall accordingly be levied from the date which shall be specified in the notice and which shall not be earlier than one month after the date of publication of notice.

5. Appeal against levy of any tax or fee.

- Any person desiring to file an appeal under section 155 of the Act, may do so within 30 days from the date of publication of the notice under rule 4 to the concerned Block Development Officer whose decision thereon shall be final.

Part - II Tax on owners or occupiers of buildings

6. Definitions.

- In this part, unless there is anything repugnant in the subject or context, -(a)"Capital value" means the estimated market value of a house;(b)"Occupier" includes a person in actual possession of a building, whether as owner, agent or tenant thereof;(c)"Owner" includes the person who receives or is entitled to receive rent of the building if such building is let.

7. Rate of tax on buildings.

(1)Every Panchayat which decided to impose a tax on building shall, subject to the provisions of sub-rule (2) and after following the procedure as laid down under rules 3 and 4, levy it at such rate, as may be decided by it, but not exceeding the maximum rate, as specified in Schedules A or B annexed to this Part.(2)The following buildings shall be exempted from the levy of tax under sub-rule (1) namely:-(a)building belonging to a local authority and used or intended to be used solely for a public purpose and not used for purposes of profit;(b)buildings, belonging to the Government/Central Government;(c)buildings used solely for religious, educational or charitable purpose, provided that the buildings belonging to religious, educational or charitable institutions shall be liable to pay tax wherever such buildings are used for the purpose other than religious, educational or charitable, as the case may be;(d)"residential building" belonging to the freedom fighters which are exclusively used for residential purpose by freedom fighters and their family members for themselves.Explanation:- 'Freedom fighter' means a person duly registered with the Government of Goa or with the Government of India and includes the family members of the freedom fighter:Provided that, nothing in this rule shall be deemed to exempt from tax any building in respect of which a Railway administration is liable to pay tax or a sum in lieu thereof by virtue of a Notification under section 184 of the Indian Railways Act, 1989 (Central Act 24 of 1989) or section 3 of the Railways (Local Authorities Taxation) Act, 1941 (Central Act 25 of 1941).

A

(See rule 7)Rates of assessment of tax on building used for residential purpose as under:-

Particulars	Minimum	Maximum
1	2	3
(1) All residential houses/structures irrespective of any size and type constructed prior to last over 25 years and back.	Double the existing house tax not less than minimum but not exceeding Rs. 150/- per annum whichever is less.	
(2) All residential houses/structures irrespective of any size and type, except mud houses/structures, constructed after last 25 years but prior to 31st December, 1990.	Triple the existing house tax not less than minimum but not exceeding Rs. 300/- whichever is less.	
(3) All residential houses with mud/roof with local	Existing house tax but not less	

or Mangalore or palm leaves irrespective of any size constructed prior to 31st December, 1990. than minimum.

(4)	All premises used for business/Commercial purpose under Rent Back Scheme for any period or premises rented for any period.	An amount equivalent to one month's rent for each flat or each premises or each dwelling unit.	
(5)	New house (R.C.C.)	Rs. 5.00 per sq. mt.	Rs. 8.00 per sq. mt.
(6)	New house with Mangalore tiles and Masonry walls.	Rs. 2.00 per sq. mt.	Rs. 4.00 per sq. mt.
(7)	New house with mud walls.	Rs. 0.50 per sq. mt.	Rs. 1.00 per sq. mt.
(8)	Garage/ Shed/ Cowshed (new) attached to the house.	Rs. 0.50 per sq. mt.	Rs. 1.00 per sq. mt.
(9)	Garage/ Shed/ Cowshed (old) attached to the house.	Rs. 0.25 per sq. mt.	Rs. 0.50 per sq. mt.
(10)	Any other structure used for residential and allied purpose.		Rs. 25.00 per annum

Explanation:- (I) "New house" shall mean the house constructed on after 1st January, 1991 and "Old house" shall mean the house constructed prior to 1st January, 1991. (II) For calculation of area of building, the floor area of each room and structure should be considered. (III) "Minimum" house tax shall mean the house tax of Rupees Twenty Five only.

B

Rates of assessment of tax on building used for Commercial/Industrial purpose area as under:-

Particulars	Minimum	Maximum
1	2	3
(1) Shop with R.C.C.	Rs. 10.00 per sq. mt.	Rs. 15.00 per sq. mt.
(2) Shop with R.C.C. (Godown).	Rs. 8.00 per sq. mt.	Rs. 10.00 per sq. mt.
(3) Shop with Mangalore tiles.	Rs. 5.00 per sq. mt.	Rs. 10.00 per sq. mt.
(4) Shop with local tiles.	Rs. 5.00 per sq. mt.	Rs. 8.00 per sq. mt.
(5) Shop with mud walls	Rs. 3.00 per sq. mt.	Rs. 5.00 per sq. mt.
(6) Garage with R.C.C. for commercial use.	Rs. 10.00 per sq. mt.	Rs. 15.00 per sq. mt.
(7) Garage with Mangalore tiles or sheets for commercial use	Rs. 5.00 per sq. mt.	Rs. 10.00 per sq. mt.
(8) Office building with R.C.C.	Rs. 10.00 per sq. mt.	Rs. 15.00 per sq. mt.
(9) Office building with Mangalore tiles.	Rs. 6.00 per sq. mt.	Rs. 10.00 per sq. mt.

(10)	Hospital with R.C.C. or Mangalore tiles.	Rs. 5.00 per sq. mt.	Rs. 10.00 per sq. mt.
(11)	Workshop/shed or Industrial Estate area with sheets.	Rs. 10.00 per sq. mt.	Rs. 15.00 per sq. mt.
(12)	Workshop/shed of Industrial Estate area with R.C.C.	Rs. 10.00 per sq. mt.	Rs. 15.00 per sq. mt.
(13)	Petrol pump/under ground tank.	-	Rs. 500/- per annum (in addition to octroi).
(14)	Hotel/Restaurant with R.C.C.	Rs. 10.00 per sq. mt.	Rs. 15.00 per sq. mt.
(15)	Hotels/Restaurant with Mangalore tiles	Rs. 8.00 per sq. mt.	Rs. 10.00 per sq. mt.
(16)	Any other structure not covering above area not exceeding 100sq. mt.	-	Rs. 500/- per annum
(17)	Starred Hotel:		
	(I) Three to five Star Hotels.	Rs. 600/- per annum per (A.C.) suite or double normal (A.C.)rooms attached with bath and includes Villas.	Rs. 1000/- per annum per (A.C.) suite or double normal (A.C.)rooms attached with bath and includes Villas.
	(II) Three to five Star Hotels.	Rs. 500/- per annum per double room (Non A.C.) attached bath.	Rs. 800/- per annum per double room (Non A.C.) attached bath.
	(III) Two Star Hotels.	Rs. 400/- per annum per suite or double normal rooms (A.C.)attached bath.	Rs. 600/- per annum per suite or double normal rooms (A.C.)attached bath.
	(IV) Two Star Hotel	Rs. 300/- per annum per single room or double normal rooms(Non A.C.).	Rs. 500/- per annum per single room or double normal rooms(Non A.C.).
(18)	Motels/Lodgings	Rs. 1,000/- per annum for every room of 8x5 sq. mt. or less.	

Exemption:- No tax shall be imposed on the Departments like Kitchen maintenance, swimming pool, Engineering, water tanks, food selling restaurants, staff changing rooms situated within the precincts of Hotel premises provided that premises are not let to any other agency other than under the management of the hotel owner.

8. Tax effective from what date.

- The tax shall be leviable for the year beginning on 1st April, and ending on 31st March and shall not come into force except on the following dates, viz. 1st April, 1st July, 1st October or 1st January, in any year and it comes into force on any day other than the 1st April, it shall be leviable by the quarter till the 1st April, next following.

9. Preparation of assessment list.

(1) Every owner or occupier of a building/structure shall, before the last date fixed by the Panchayat, furnish the information in Part of Form A appended to this part in duplicate to the Sarpanch and the Sarpanch shall prepare or cause to have prepared an assessment list in Part II of Form A, appended to this Part interalia, containing among other things the following particulars:- (a) the serial number of each building i.e. house numbers old and new; (b) the name of the owner and the occupier; (c) rate per sq. mt. of the area occupied by the structure or the annual letting value, as the case may be; and (d) the amount of tax assessed thereon: Provided that the Panchayat may, and if so required by the Government, shall entrust the preparation of the assessment list to an officer in the service of the Government: Provided further that, in case the owner or the occupier fails to furnish the information as per Part I contained in Form A appended to this Part the Sarpanch or any person acting under his authority shall prepare or cause to have prepared the information as per Part I contained appended in Form A to this Part and based on it an assessment list as per Part II contained in Form A appended to this Part. (2) Where the tax is assessed on the annual letting value, a sum equal to 10 percent of the said valuation shall be deducted from the valuation in lieu of all allowances for repairs or on any other account whatsoever. (3) For the purpose of preparing such assessment list, the Sarpanch or any person acting under his authority or any officer in the service of the Government, as the case may be, may inspect any building or land in the village. Form A (See rule 9) (Part - I) (To be filled by owner or occupier) Form of Report of Assessment under sub-rule (1) of rule 9 Assessment Register No. Panchayat North Goa District, Taluka: Assessment for the year 199 To 199 Assessment and liabilities to tax on building and all structures for the year 199 to 199 (1) (a) Name of owner of property (b) Name of Occupier/Owner (c) Ward (d) Address (e) Name of street (f) Area of building (g) Area of open space (h) Description of the property (I) Survey No. Sub-Division No. (II) Revenue Village (2) Amenities provided to the Structure/Building:

W.C. Electricity Water

(3) Material used for the Structure/Building. (I) New Building (R.C.C.) (II) Old Building (R.C.C.) (III) New house with Mangalore tiles and masonry walls (IV) Old house with mangalore tiles and masonry wall (V) New house with mud walls with local tiles or street roofing (VI) New house with mud walls

.....(VII)Garage/Shed/Cowshed (new)
(VIII)Garage/Shed/Cowshed (old)
(IX)Any Other structure used for residential/commercial purposeWrite "Yes" or "No" in appropriate places)(4)Period of existence of structure/building:(I)Whether structure/building is shown in survey records if so Survey No. and Sub-Division(II)If not, when the house was constructed, month and year to be specified(III)Whether the house is assessed for house tax, if so house tax assessment No. and the yearDetails Regarding rent of building/Area in occupation of structure

No. or Bldg./ Structure	Name of Occupier	Owner or tenant	Rooms occupied	Measurement of each room	Total Area	Purpose of building used	Monthly Rent (in case the premises are let)	Annual letting Value	Remarks
Rent fixed by the assessment Officer	Rent approved by the Authorised Valuation Officer	Rent fixed after disposal of object							
1	2	3	4	5	6	7	8	9	10

(Col.No. 9, 10, 11 are to filled by A.O.)

Date / 199.....Signature of owner or occupierDateForm "A"Part - II (To be filled by office)(1)Monthly rent Rs.(as per column No. 8 above)(2)Annual rent Rs.(3)Less 10% Rs.(4)Annual taxable amount of rent Rs.or(1)Annual Tax charged@ Rs. per sq. mt. for the building for residential purpose(2)Annual Tax charged@ Rs. per sq. mt. for any other purpose(3)Total Annual Tax (1+2 above)(4)House No.:- Old No.as per assessment list. New No.(5)Details of assessment of tax:

Previous tax Name of tax Taxable amount Tax as per new assessment

Consolidated

Tax

Total-

.....Assessment

Officer

Sarpanch

For Office useNotice may be served to the concerned persons about the levy of the tax.DateSarpanch..... PanchayatFor Office use(6)The Notice No. datedhas been served for the above tax.Secretary.....

PanchayatFor Office use(7)Letter of objection for the assessment has been received from the assessee and has been registered in objection register at Sr. No.Remarks of Assessment OfficerFinal AssessmentName of Tax(1)Monthly rent(2)Annual rent/Tax(3)Taxable amountAssessment Officer(Signature)Sarpanch..... PanchayatN. B. :- (1) Rate of tax (per annum as determined by the Panchayat vide its resolution No. Dated

10. Person primarily liable for tax how to be designated if his name cannot be ascertained.

- Where the name of the person primarily liable for the payment of tax cannot be ascertained, it shall be sufficient to designate him in the assessment list and in any notice which may be necessary to be served upon the said person, as "the holder" of such premises, without further description.

11. Publication of notice of time fixed for lodging objections.

- When the assessment list is completed, the Sarpanch shall cause a notice to be given by loudspeaker announcement and any other mode of convenient communication in the Village that the list is open for inspection at the office of the Panchayat and that objections will be considered and decided, -(i) where the assessment list is prepared by the Sarpanch by the Panchayat, and(ii) where the assessment list is prepared by an Officer of the Government entrusted under the proviso to sub-rule (1) of rule 9, by such officer (hereinafter referred to as the "Government Officer"), on a day after thirty days of the date of notice thereof.

12. Inspection of assessment list.

- Every person whose name is included in the list as the owner or occupier of any property, every person claiming to be the owner or occupier of any property, every person in the possession of any property, included in the list and any agent of such person, may inspect the list and take extract therefrom without payment of any charges therefor.

13. Consideration of objections to assessment list and authentication of list.

(1) All objections to the assessment shall be considered and decided by the Panchayat or the Government Officer, as the case may be, on the date specified in the notice published under rule 11, or on any later date and the decision of the Panchayat or the Government Officer, as the case may be, shall be communicated to the person objecting to the assessment. (2) Any person desiring to file an appeal against the assessment under section 155 of the Act, may do so by filing an appeal to the concerned Block Development Officer (hereinafter referred to as the Prescribed Authority), within 30 days from the date of communication of the decision under sub-rule (1). (3) When all appeal is allowed, all amendments, if any, required to be made in the assessment list in accordance with the order of the Block Development Officer shall be caused to be made by the Panchayat and shall be

authenticated by the signature of the Sarpanch or the Government Officer, as the case may be, not later than the 31st day of July of the year in which the assessment list is prepared.

14. Entries in the authenticated list to be conclusive evidence.

- The entries in the list authenticated under sub-rule (3) of rule 13, shall be conclusive evidence of the amount of the tax leviable under these rules.

15. Amendment of assessment list.

(1)The Panchayat may, at any time, alter the assessment list by inserting or altering any entry in respect of any property, such entry having been omitted or erroneously made in the assessment list through fraud, accident or mistake or in respect of any building constructed, altered, added to or re-constructed in whole or in part, where such construction alteration, addition or reconstruction, as the case may be, has been completed after preparation of the assessment list, after giving notice to any person likely to be adversely affected by the alteration of the list, a date not earlier than one month after the date of service of such notice, before which any objection to the alteration should be made. Any alteration in the assessment list by inserting or altering any entry without giving any notice to any person likely to be adversely affected by the alteration of list is void ab initio. (2)An objection made under sub-rule (1) by any person likely to be adversely affected by any such alteration before the time fixed in such notice shall be dealt with in all respects as if it were an objection under rule 11. (3)Any entry or alteration made under this rule shall have the same effect as if it had been made in the case of a building constructed, altered, added to or re-constructed, as the case may be, on the day on which such construction, alteration, addition or reconstruction as the case may be, was completed or on the date on which the new construction, alteration, addition or re-construction was first occupied, whichever first occurs, or in other cases, on the earliest day in the current official year in which the circumstances justifying the entry or alteration existed; and the tax or the enhanced tax, as the case may be, shall be levied in such year in the proportion to which the remainder of the year after such day bears to the whole year.

16. Notice to be given to Sarpanch of demolition or removal, etc. of building.

(1)Where any building or any portion of a building which is liable to payment of a tax is demolished or removed, or is burnt or falls down, the person primarily liable for the payment of the said tax shall give notice thereof in writing to the Sarpanch. (2)Until such notice is given, the person aforesaid shall continue to be liable to pay such tax as he would have been liable to pay in respect of such building if the same, or any portion thereof, had not been demolished, removed, burnt or as the case may be, fallen down.

17. Assessment list to be revised every five years.

- The assessment list shall be completely revised once in every five years: Provided that the Panchayat may, suo motu or on an application made to it by any person in that behalf, make such

alteration, every year, in the assessment list authenticated under rule 13 and the provisions of rules 9 to 16 shall apply in relation to such alterations as they apply in relation to an assessment list prepared under those provisions, with the modification that in sub-rule (3) of rule 13, for the expression "the 31st day of July of the year in which the assessment list is prepared", the expression "the 31st day of July of the year to which such alteration relates" was substituted.

18. Tax on whom primarily leviable.

(1)The tax shall be leviable primarily on the actual occupier of the building upon which it is assessed if such occupier is the owner of such building.If the building is not occupied by the owner himself, the tax shall be primarily leviable on:(a)the lessor, if the property is sub-let;(b)the superior lessor, if the property is sub-let;(c)the person in whom the right to let the same vests, if it is not let;(d)the person to whom the building has been transferred, if the owner of the building has left the village or cannot otherwise be found.(2)On failure to recover any sum due on account of such tax from the person primarily liable, such sum may be recovered from the occupier of any part of the building in respect of which such tax is due in the ratio which the Sarpanch decides to be equitable ratio to the amount of tax assessed on the whole building in the authenticated list and the decision of the Sarpanch in the matter shall be appealable to the concerned Block Development Officer.

19. Remission or refund of tax in case of vacancies.

- Where any building which is assessed to a rate payable by the year has remained vacant and unproductive of rent for a continuous period of three months or more during a year, the Panchayat shall remit the whole or any portion of the amount paid or payable for such period:Provided that no such remission or refund shall be granted unless notice in writing of the fact of the building belong vacant and unproductive of rent has been given to the Sarpanch:Provided further that no remission or refund shall be granted for any period previous to the date on which such notice is given to the Sarpanch.

20. Recovery of tax.

- The tax shall be recovered by the Sarpanch or by the Secretary or by any other person duly authorised by the Panchayat in this behalf. A receipt for every such payment shall be given by the person receiving it.Part - III Tax on vehicles other than mechanically propelled vehicles kept within the jurisdiction of the Village Panchayat

21. Rate of tax.

- A Panchayat which decides to levy a tax on vehicles shall, after following the procedure as laid down under rules 3 and 4, levy it at such rate as may be fixed by it but not below the minimum and not exceeding the maximum rate specified in the Schedule to the Part:Provided that the Panchayat may grant reduction of payment of tax not exceeding 25% of the total tax in case the tax is paid fully for five years in advance.

Schedule 3

(See rule 21)

	Minimum	Maximum
	Rs.	Nps. Rs. Nps.
(1) Private bicycle or tricycle	10/- per year	20/- per year
(2) Bicycle on hire	15/- per year	25/- per year
(3) Vehicle drawn by one animal	10/- per year	20/- per year
(4) Vehicle drawn by two animals or more	20/- per year	25/- per year
(5) Cart or any other vehicle	10/- per year	15/- per year

22. Vehicles on which tax shall be levied.

(1) Subject to the provisions of sub-rule (2), the tax shall be levied for the whole year beginning on 1st April of each year on all vehicles, owned by or in possession of persons for the time being resident within the limits of the Panchayat and used within the said village, whether they are actually kept within or outside the limits of the Panchayat. (2) No tax shall be levied on vehicles belonging to the Government and local authority and used for public purposes.

23. Person liable for payment of tax.

- Every person whose name stands registered in the register of tax on vehicles maintained by the Panchayat, shall be liable for the payment of tax to the Panchayat unless he has given a notice in writing to the Panchayat that he has ceased to use the vehicle or has disposed it of so that a bill for the next year may not be served on him.

24. Preparation of register of persons liable to tax.

- The Sarpanch shall prepare or have prepared a register containing a list of persons who own or possess a vehicle, which under rule 23 is liable to tax.

25. Vehicles to bear a number.

- All vehicles which are liable to tax shall bear a number plate provided by the Panchayat at the cost of the owner or the person in possession of the vehicle.

26. Receipt for payment of tax.

- The Secretary or the person authorised by the Panchayat in this behalf, shall receive the payment of the tax and give a receipt therefor.

27. Form of receipt.

- The form of receipt shall be in Form No. 1 appended to this Part. Form No. - V (See rule 27) Receipt Book No. Receipt No. The Village Panchayat of Received with thanks from Rupees on account of Date Reference to cash entry Book Page No. Seal of Panchayat Signature Name and Designation of Issuing Officer Instructions covering the use of Form 1:- (a) Each receipt book shall have a serial number, and each receipt which shall be in duplicate for use with carbon paper, shall have a serial number within the book. Both book number and receipt number shall be machine numbered on each receipt, whether original or duplicate. (b) The Seal of the Panchayat shall be affixed to each receipt before it is issued. The carbon copy shall be retained and the original issued.

28. Penalty.

- Any person who commits a breach of rule 23, shall, on conviction, be punished with fine which may extend to fifty rupees, and in the case of a continuing breach, with fine which may extend to five rupees for every day during which the breach continues, after conviction for the first such breach. Part - IV

29. Levy of tax on advertisements and hoardings.

- In this Part, unless there is anything repugnant in subject or context, - (i) "advertisement" means a publicity given to any subject matter by way of affixing and painting upon any building, monument, post, poles, wall, fence, tree or any other thing, any bill, notice, other document or erecting boards, distributing hand bills or otherwise; (ii) "advertiser" means a person or persons who intend to give such a publicity to any fact or thing for the purpose of his or his client's interest or in furtherance of his business; (iii) "agent" means any person acting on behalf of an advertiser.

30. Rate of tax.

- A Panchayat which decides to levy a tax on advertisement other than the advertisement published in the newspapers shall, after following the procedure as laid down under rules 3 and 4, levy it at such rates as may be fixed by it but not exceeding the maximum rate specified in Schedule-III to the Act.

31. Advertisement on which tax shall be levied.

(1) Subject to the provisions of sub-rule (2), a tax shall be levied by every Panchayat on advertisement put up either by way of affixing or erecting boards, distributing the hand bills or moving carts, cars and the illuminated advertisement meant for publication of any product manufacture or any business carried out or any performance done within the limits of the

Panchayats.(2)No tax shall be levied on,-(i)advertisements which are made only for educational or cultural purposes;(ii)advertisements in respect of dramas and other entertainments for which there is no admission fee;(iii)hoardings/advertisements installed by "National Savings Organisation".

32. Procedure for obtaining permits on payment of taxes.

- (i) Advertisement boards, signs, posters, hoardings, neon signs, illuminated advertisements, moving carts and card; etc. displayed in panchayat area requires permission from the panchayat.(ii)No person without the written permission from the panchayat shall erect, exhibit, fix or retain advertisement.(iii)Before putting up an advertisement or signboard, one has to apply to the panchayat concerned in Form I appended to this Part alongwith a sketch of the proposed advertisement/signboard.(iv)The panchayat, on being satisfied with the requirements and on payment of the tax by the party, shall issue permit in Form II appended to this Part mentioning therein the period of its validity.(v)The panchayat may impose such other conditions as may be required as regards to the size of hoardings, height from ground level, nature of support to the hoardings, public morals, neatness, distance from National Highways, etc.(vi)There should be some distinguishing mark such as label or emblem or name on the advertisement displayed to facilitate easy identification of the owner or agent.(vii)It shall be the responsibility of the permit holder to get the permit renewed before the expiry of its validity.(viii)The panchayat shall not be responsible for any obstruction to the advertisement caused due to the existence of any trees or other advertisements or due to the growth of any tree at later date.(ix)The written permission or renewal by the panchayat shall become void if any addition or alteration is made.

Form-I[See rule 32 (iii)]Price:- Re. 1/-Village Panchayat ofForm of application for permission for exhibiting advertisements:

(1) Name of the applicant in full:

(Block letters)

(2) Address of the applicant:

(3) Nature of advertisement/s with sketch and/or photograph:

(4) Exact location of the site where the advertisement is to be exhibited with sketch plan:

(5) Dimensions of the advertisements (in metric units):

Length
Area Breadth

(6) The subject matter of the advertisements:

Please state the ownership of the premises, i.e. whether private, Panchayat,

(7) Government, railway and produce "No Objection Certificate" from the landlord concerned:

(8) The date, from which the advertisement is to be exhibited and the period for which the permission is applied for.

Date: / / 1999 Signature of the Applicant**To be scored off which is not required. Original Serial

No. Received application on Please call on

..... for further information. Secretary Village Panchayat-Seal-

33. Objectionable sites.

- No advertisement shall be allowed on objectionable sites, such as, - (a) at a distance of less than 100 metres from any of the tangent points of a road intersection; (b) at a site which creates a blind corner of the road used from any direction; (c) at overbridges or underpasses where railway; or roads ply over one another; (d) over the bridge portion of a road or a railway line. (e) at such an angle that light is reflected into the eyes of road users; (f) within 50 mts. of any official road traffic sign or signal; (g) obstruction of any road sign, road name or other traffic aid to road users; (h) by the side of National Highways.

37. Receipt for payment of entertainment tax.

- The Secretary or the person authorised by the Panchayat in this behalf, shall receive the payment of the tax under rule

36. and give a receipt therefor in Form No. 1 appended to Part-III of these rules.

38. Refund of entertainment tax.

- If, after the payment of tax, the entertainment is not held on account of some unforeseen or unavoidable circumstances, the amount of the tax paid shall be refunded to the payee, if he applies for such refund, within 48 hours of such payment. Part - VI Fees for sale of goods in markets, melas, fairs and festivals

39. Rate of fees for sale of goods in markets, melas, fairs and festivals.

- A Panchayat which decides to levy a fee for sale of goods in markets, melas, fairs and festivals, as the case may be, shall, after following the procedure as laid down under rules 3 and 4, levy it at such rates as may be fixed by it but not exceeding the maximum rate specified in Schedule III to the Act.

40. Determination of the limits of area within which fees for sale of goods in markets, melas, fairs and festivals shall be levied.

- The fees for sale of goods in markets, melas, fairs and festivals shall be levied by the Panchayat within the limits of such area as may be determined by it for the purpose.

41. Prohibition against selling commodities, etc. without permit.

- No person shall sell any commodity including cattle or birds or occupy any open space or plot of land for the purpose of shop, booth or stall or for doing business of any kind either in markets, melas, fairs and festivals, as the case may be, within the limits determined under rule 40, without

obtaining a permit from the Panchayat on payment of the fees leviable under rule 39.

42. Power of Panchayat to recover fees.

- Any person duly authorised by the panchayat in this behalf, may recover the fees due from him by distraint and sale on the spot of a sufficient portion of the commodity brought for sale without any permit.

43. Validity of permit.

- The permit shall be valid for the period or for the days for which it is issued.

44. Receipt for payment of fees and issue of permit.

- The person authorised by the Panchayat shall receive payment of the fee, give a receipt therefor in Form No. 1 appended to Part III of these Rules and thereupon issue a permit.

45. Remission or refund of fee when allowed.

- No remission or refund of the fee once recovered shall be made provided that, if the permit for the occupation of space is for a period longer than one month and if the permit is surrendered to the person authorised by the Panchayat before the expiry of the period for which the permit is valid, refund shall be paid for the full month for which the permit is not utilised: Provided further that no refund shall be granted for the fraction of a month.

46. Right to lease.

- The Panchayat may lease the right to collect the fees payable under the Part by public auction subject to such agreement and conditions as may be fixed by it. Part - VII A fee for grazing cattle on grazing lands under the management of Panchayat

47. Definitions.

- In this part unless there is anything repugnant in the subject or context, "Fee" means the fee for grazing of cattle in the lands which vest in the Panchayat and are assigned for that purpose.

48. Fees for grazing of cattle.

- A panchayat which decides to levy a fee for grazing of cattle in the grazing lands vesting in the Panchayat, shall, after following the procedure as laid down in rules 3 and 4, levy it at such rate as may be fixed by it, but not below the minimum and not exceeding the maximum rate specified in the Schedule annexed to this Part.

Schedule 4

(See rule 48)

	Kind of animal	Minimum grazing fee per head of cattle	Maximum grazing fee per head of cattle
(1)	Buffalo, Cow, Ox, Horse Camel	Rs. 200/- per year	Rs. 350/- per year
(2)	Donkey, Mule, Sheep or Goat.	Rs. 100/- per year	Rs. 200/- per year

49. No grazing of cattle without a permit.

- When a Panchayat levies such fee, no grazing of cattle shall be allowed in any land assigned by it for that purpose, except under a permit issued in this behalf.

50. Permit to be issued to whom.

- Permits for grazing of cattle may be issued by the Panchayat only to persons residing within the limits of its jurisdiction.

51. Fee for permit leviable for what period.

- Permits shall be issued by the Panchayat for a period of one year beginning on 1st April and ending on 31st March next following and the full amount of fee due shall be recovered in advance at the time of issue of permit. If the permit is issued on any day other than 1st April the fee shall be leviable by the quarter ending on the 1st July, 1st October, 1st January and 1st April next following and thereafter by the year. Part - VIII General

52. Compounding of fees tax by Panchayat.

- A Panchayat may compound the taxes or fees payable by any person for any period and may allow him to pay the same in instalments not exceeding three instalments in a year.

53. Reduction of tax, fees payable to the Panchayat.

- A Panchayat may allow five per cent reduction in payment of tax or fees: Provided the tax/fees are paid in advance at least by one year: Provided further that, no reduction in payment of tax or fees shall be allowed by the Panchayat to the person who avails of the facility of paying the tax or fees in instalments.

54. Penalty for non-payment of tax or fees in time.

- (i) If the amount of tax or fees is not paid within the stipulated period, ten per cent interest shall be charged on the amount due for such period of default which shall be recoverable from the defaulter. (ii) The Panchayat shall not issue any permission, certificate or N.O.Cs. to any person who is in arrears of house tax or fees unless all arrears due to the Panchayat are paid. Explanation:- "Defaulter" shall mean a person who has failed to pay the dues in the form of tax or fees to the Panchayat on or before 31st March of the calendar year and includes the owner or occupier of the building or structure.