

The Goa Panchayat Raj (Write off irrecoverable amounts) Rules, 1999

GOA

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Rule

THE-GOA-PANCHAYAT-RAJ-WRITE-OFF-IRRECOVERABLE-AMOUNT of 1999

- Published on 2 March 2000
- Commenced on 2 March 2000
- [This is the version of this document from 2 March 2000.]
- [Note: The original publication document is not available and this content could not be verified.]

The Goa Panchayat Raj (Write off irrecoverable amounts) Rules, 1999Published vide Notification No. 27/DP/PAN/IRR/98, dated 2-3-2000

27.

/DP/PAN/IRR/98. - Whereas, the draft of the Goa Panchayat Raj (Write off irrecoverable amounts) Rules, 1999, was published as required under sub-section (1) of section 240 of the Goa Panchayat Raj Act, 1994 (Goa Act 14 of 1994) in the Official Gazette, Series I No. 26, dated 23-9-99, under Notification No. 27/DP/PAN/IRR/98 dated 26-7-99, of the Department of Panchayati Raj and 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 23-9-1999;And whereas, no objections and suggestions have been received from the public on the said draft by the Government.Now, Therefore, in exercise of the powers conferred by section 186 read with section 193 and 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:-

1. Short title and commencement.

(1)These rules may be called the Goa Panchayat Raj (Write off irrecoverable amounts) Rules, 1999;(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)"Section" means a section of the Act;(c)Words and expression used but not defined in these rules shall have the same meaning as assigned to them under the Act.

3. Statement of irrecoverable amounts to be laid before the Panchayat or the Zilla Panchayat.

- The Secretary of the Village Panchayat or the Chief Executive Officer of the Zilla Panchayat, as the case may be, shall prepare at the end of every half of financial year, a statement of the arrears of sums due to the Panchayat or the Zilla Panchayat, as the case may be, on account of any tax, fee, rate or other amount whatsoever whether under a contract or otherwise, or any sum payable in connection therewith, which in his opinion are irrecoverable and shall, with the reasons for non-recovery, place such statement before the Panchayat or the Zilla Panchayat, as the case may be, at its next meeting.

4. Entrustment of recovery of dues to the Taluka Revenue Office.

- The Village Panchayat or the Zilla Panchayat, as the case may be, shall before considering the question of write off, make a request to the Mamlatdar incharge of Taluka revenue office to recover the sum due as provided under sub-section (6) of section 154 or sub-section (6) of section 197 of the Act, as the case may be, as an arrears of land revenue.

5. Powers of Panchayat to write off in certain cases.

- The Village Panchayat may, on the ground of poverty, write off arrears of the following sums due to it which are irrecoverable, namely:-(a)house tax or any sum payable in connection therewith due from any person living in a hut and does not own any property within or outside the jurisdiction of the Village Panchayat, subject to a maximum of Rs. 25/- in each case; and(b)tax on entertainment or any sum payable in connection therewith due from any person whose whereabouts are not available, subject to a maximum amount of Rs. 200/- in each case.

6. Powers of Zilla Panchayat to write off in certain cases.

- Where the recovery of arrears of sum due is entrusted to the Mamlatdar under rule 4 of these rules Zilla Panchayat may, on receipt of a report from the Mamlatdar concerned that the recovery cannot be made, write off the sums due in cases where such sums do not exceed five thousand rupees and in other cases with the approval of the Government.

7. Tax, fee, rate or other amount due to be written off by Village Panchayat.

- Where the recovery of any arrears of tax, fee, rate or other amount of sum due is entrusted to the Mamlatdar under rule of these rules, the Village Panchayat may, on a receipt of report from the Mamlatdar that such dues are irrecoverable, write off such tax, fee, rate or other amount or sums due not exceeding one thousand rupees and in other cases with prior approval of the Government.

8. Amount written off to be entered in a register.

- If the Village Panchayat or Zilla Panchayat, as the case may be, write off any arrears of amount or sums due to it, such items of arrears written off shall be entered in a Register of write off irrecoverable amounts in the form hereto. Form (See rule 8) Register of write off Irrecoverable Amounts Name of Panchayat Zilla Panchayat

Sr. No.	Name of the person from whom the sum is due	Reference to the entry in the demand Register	Description of the sum due	Period to which it relates	Amount
1	2	3	4	5	6
Warrant fee, if any	Warrant No., if any	Ground on which write off is sanctioned	Reference to the orders of the *Panchayat or Zilla Panchayat or other Competent Authority sanctioning the write off	Amount written off	Initials of the *Secretary/ *Chief Executive Officer
7	8	9	10	11	12

* Delete which is not applicable.