

The M.P. Panchayat (Manner and Limitation of Appeals Against Taxation) Rules, 1995

MADHYA PRADESH

India

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Rule

THE-M-P-PANCHAYAT-MANNER-AND-LIMITATION-OF-APPEALS-AGAINST-TAXATION-RULES-1995

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The M.P. Panchayat (Manner and Limitation of Appeals Against Taxation) Rules, 1995 Published vide Notification No. B-1-18-95-P-2-22. dated 28-3-1995, M.P. Rajpatra (Asadharan), dated 29-3-1995 at pp. 316 (1-2) In exercise of the powers conferred by sub-section (1) of Section 95 read with Section 79 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 the sub-section (3) of the Section 95 of the said Act, namely :-

1. Short title.

- These rules may be called the Madhya Pradesh Panchayat (Manner and Limitation of Appeals against Taxation) Rules, 1995.

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 the Section of the Act.

3. Limitation of appeal.

(1) Any person aggrieved by the imposition of any cess, tax, toll, fee or rate under Chapter IX of the Act may appeal to the prescribed authority- (a) in case of imposition of Tax under all or any of the items of Schedule I and Schedule II of the Act, within thirty days from the date of assessment of

such tax; and (h) in case of any other tax, within thirty days from the date on which the demand of such tax is made.(2)The prescribed authority may admit an appeal after the expiry of thirty days referred to in sub-rule (1) if it is satisfied that there was sufficient cause for not presenting it within that period.

4. Appeal.

(1)An appeal to the prescribed authority under Section 79 shall be in the form of memorandum, setting forth concisely the grounds of objection to the imposition of tax and shall be accompanied by a certified copy of the order, if any.(2)No appeal shall be entertained unless the appellant has paid 50% of the taxes due from him to the Gram Panchayat or Janpad Panchayat as the case may be upto the date of such appeal.(3)When an appeal is preferred a notice shall be issued to the Gram Panchayat or Janpad Panchayat concerned in such form as the prescribed authority may deem fit.(4)The prescribed authority after giving an opportunity to the parties to be heard and after such further enquiry, if any, as it may deem necessary, subject to the provisions of the Act, and rules made thereunder, may confirm, vary or set aside the imposition of tax against which the appeal is preferred and shall give decision accordingly.

5. Costs.

- In every appeal, the costs shall be at the discretion of the prescribed authority deciding the appeal.

6. Recovery of costs.

- Costs awarded under Rule 5 to the Gram Panchayat/Janpad Panchayat shall be recoverable by such Panchayat as if they were the award of tax due from the appellant.

7. Payment of costs to the Appellant.

- If the Gram Panchayat or Janpad Panchayat as the case may be, fails to pay any costs awarded to the appellant within fifteen days from the date of the order for payment thereof, the prescribed authority awarding costs may order the person having the custody of the balance of the Panchayat fund to pay the amount.

8. Repeal.

- All previous rules on the subject shall stand repealed on the final publication of these rules in the 'Madhya Pradesh Gazette'.