

The M.P. Panchayats (Regulation of the Imposition, Assessment, Collection of Taxes) Rules, 1995

MADHYA PRADESH

India

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Rule

THE-M-P-PANCHAYATS-REGULATION-OF-THE-IMPOSITION-ASSESSMENT OF 1995

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The M.P. Panchayats (Regulation of the Imposition, Assessment, Collection of Taxes) Rules, 1995 Published vide Notification No. B-1-16-95-P-22, dated 28-3-1995, M.P. Rajpatra (Asadharan), dated 29-3-1995 at p. 312 (1)-(2) In exercise of the powers conferred by the sub-section (1) of Section 95 read with sub-section (1) of Section 78 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 Section 95 of the said Act, namely

1. Short title.

- These rules may be called the Madhya Pradesh Panchayat (Regulation of the Imposition, Assessment, Collection of Taxes) Rules, 1995.

2. Definitions.

- In these rules, unless the context otherwise requires, -(i) Act means the Madhya Pradesh Panchayat Raj Adhiniyam 1993 (No. 1 of 1994); (ii) "Section" means a section of the Act. (iii) "Tax" means any tax leviable under Section 77 and specified in Schedule I and Schedule II of the Act.

3. Falling due of tax.

- When any tax is imposed for any period, it shall be deemed to have fallen due on the 1st day when the period starts.

4. Discount on tax.

(1)The Gram Panchayat or Janpad Panchayat as the case may be, may, if it thinks fit, direct by resolution that a discount not exceeding ten percent shall be allowed on the amount due from every person who pays the tax due before the expiry of sixty days from the beginning of the period for which the tax is imposed.(2)The discount shall be allowed at the same rate to all persons entitled thereto.(3)The Panchayat concerned may at any time revoke the discount by a resolution.

5. Penalty.

- If the assessee pays,-(a)the tax due after the expiry of four months of the beginning of the period for which the tax is imposed but before the expiry of next three months, a penalty equal to ten percent of the tax due shall be imposed on him;(b)the tax due after the expiry of seven months of the beginning of the period for which the tax is imposed but before the expiry of next three months, a penalty equal to twenty five percent of the tax due shall be imposed on him;(c)the tax due after the expiry of one year from the beginning of the period for which the tax is imposed, a penalty equal to thirty percent of the tax due per annum shall be imposed on him :Provided that in any case penalty imposed as above should not exceed the ceiling as fixed in the Section 82 of the Act.

6. Presentation of the bill for taxes.

(1)When any amount payable on account of any tax imposed falls due, the Secretary of the Gram Panchayat or the Chief Executive Officer of the Janpad Panchayat as the case may be, shall with the least practicable delay, cause to be presented to any person liable for the payment thereof a bill for the sum claimed as due.(2)Every such bill shall specify-(a)the period for which; and(b)the property, occupation or thing in respect of which the sum is claimed, and shall also give notice of-(i)the liability which may be incurred in default of payment;and(ii)the time within which an objection may be preferred as against such claim.

7. If bill not paid within 15 days notice of demand to issue.

- If the sum for which a bill presented as aforesaid is not paid or no objection has been preferred within 15 days from the presentation of the bill, the Secretary of the Gram Panchayat or the Chief Executive Officer of the Janpad Panchayat, as the case may be, may serve upon the person to whom such bill has been presented a notice of demand in the form prescribed by bye laws.

8. Receipt to be given for all payments.

- For every sum paid on account of any tax and penalty imposed, a receipt shall be tendered by the person receiving the payments stating the sum and the tax or penalty on account of which it has been paid.

9. Recovery of tax.

- Any arrears of tax or penalty shall be recoverable in accordance with the provisions of Section 81.

10. Sharing of taxes.

- The realisation of tax under Section 77 in the previous financial year shall be shared by the Gram Panchayat and Janpad Panchayat in such proportion as may be determined by the State Government by general or special order.

11. Repeal.

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