

The M.P. Municipalities Tax on Vehicles, Boats and Animals Entering within the limits of the Municipalities (Assessment, Collection and Refund) Rules, 1988

MADHYA PRADESH

India

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Rule

THE-M-P-MUNICIPALITIES-TAX-ON-VEHICLES-BOATS-AND-ANIMALS of 1988

- Published on 30 December 1988
- Commenced on 30 December 1988
- [This is the version of this document from 30 December 1988.]
- [Note: The original publication document is not available and this content could not be verified.]

The M.P. Municipalities Tax on Vehicles, Boats and Animals Entering within the limits of the Municipalities (Assessment, Collection and Refund) Rules, 1988Published vide Notification No. 363-18-2-88, dated 30-12-1988, M.P. Rajpatra, Part 2, dated 13-1-1989In exercise of the powers conferred by clause (iii) of sub-section (2) of Section 127, read with sub-section (1) of Section 355 of the Madhya Pradesh Municipalities Act, 1961 (No. 37 of 1961) and in supersession of all rules previously made on this subject, the State Government hereby makes the following rules, the same having been previously published vide this Department Notification No. 442-XVIII-II-87, dated the 5th December, 1987, as required by sub-section (3) of Section 356 of the said Act, namely ;-

1.

These rules may be called the Madhya Pradesh Municipalities Tax on Vehicles, Boats and Animals Entering within the limits of the Municipalities (Assessment, Collection and Refund) Rules, 1988.

2.

They shall come into force in a Municipal Council on such date on which such Municipal Council imposes the said tax within its limits under Section 129 of the said Act :Provided that where the Council has already imposed the said tax these rules shall come into force from the date of publication in the Gazette.

3.

As from the date of commencement of these rules, all rules and bye-laws corresponding to these rules in force immediately before the commencement of these rules shall stand repealed :Provided that anything done or any action taken under any of these rules, so repealed shall unless such things or action is inconsistent with the provisions of these rules be deemed to have been done or taken under the corresponding provisions of these rules.

4.

In these rules unless the context otherwise requires :-(a)"Act" means the Madhya Pradesh Municipalities Act, 1961 (No. 37 of 1961);(b)"Council" means the Municipal Council;(c)"Chief Municipal Officer" means the Chief Municipal Officer of the Council;(d)"Municipality" means such Municipal Council, which has imposed the tax on vehicles, boats and animals entering within the limits of such Municipality under Section 129 of the Act;(e)"Tax" means the tax as enumerated under clause (iii) of sub-section (1) of Section 127 of the Act and imposed under Section 129 of the Act.

5.

Every person liable for the tax shall pay the amount of the tax to such person as may be authorised by the Council in that behalf and at such nakas or barriers as may be fixed for the purpose by the Council.

6.

A table legibly written or printed in Hindi showing the rates of tax payable in respect of vehicles, boats and animals shall be displayed for the information of the public in conspicuous place in the vicinity of the nakas or barriers at which the tax is collected.

7.

A receipt for payment of tax shall be given in such form as may be determined by the Council.

8.

(1) In the case of non-payment of the tax payable on demand, the person authorised to collect the tax under Rule 5 may seize any vehicle, boat or animal on which the tax is payable or any goods or part thereof carried by such vehicle, boat or animal which is of sufficient value to satisfy the demand and may detain the same. A list of the property seized together with a written notice that it shall be sold in the manner specified in the notice shall be furnished to the person from whose possession the property is seized (hereinafter referred to as the defaulter). A copy of the notice shall at the same time be given to the Chief Municipal Officer of the Council. (2) When any property seized under sub-rule (1) is subject to speedy and natural decay or when the expense of keeping it are likely to exceed the amount of the tax payable by the defaulter, the same shall be taken to the Chief Municipal Officer and the Chief Municipal Officer shall proceed to sell it forthwith. (3) If at any time before the sale is completed the tax due together with all charges incurred in connection with the seizure or detention is tendered to the Chief Municipal Officer, the property seized shall forthwith be released. (4) If no such tender is made the sale shall be effected and the proceeds of the sale shall be applied towards payment of the tax and expenses incidental to the seizure, detention and sale and the surplus, if any, shall be paid to the defaulter.

9.

Any breach of these rules shall be punishable with fine which may extend to two hundred rupees.