

The Chhattisgarh Gram Panchayat Terminal Tax (Assessment and Collection) on the Goods Exported in Limits Rules, 2003

CHHATTISGARH

India

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Rule

THE-CHHATTISGARH-GRAM-PANCHAYAT-TERMINAL-TAX-ASSESSMENT of 2003

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The Chhattisgarh Gram Panchayat Terminal Tax (Assessment and Collection) on the Goods Exported in Limits Rules, 2003 Published vide Notification No. 508/P/22, dated 29-4-2003, C.G. Rajpatra (Asadharan) dated 1-5-2003 at pages 220 (4-7) In exercise of the powers conferred by an enforcement number 14 of Schedule II read with sub-section (2) of Section 77 and sub-section (1) Sections 78 and 79 and read with sub-section (1) Section 95 of Chhattisgarh Panchayat Raj Act, 1993 (No. 1 of 1994), the State Government hereby makes the following rules, the same having been previously published as required by sub-section (3) of Section 95 of said Act, namely :-

1. Short title.

(1) These rules may be called the Chhattisgarh Gram Panchayat "Terminal Tax (Assessment and Collection) on the Goods Exported in Limits Rules, 2003. (2) These rules will come into force from the date, in those Gram Panchayats, as per the Panchayat Raj Adhiniyam, 1993 Section 77 sub-section (2) Schedule (II) enclosure 14, within Gram Panchayat limits, Terminal tax will be imposed on goods exported. (3) This rule of Chhattisgarh Gram Panchayat Alternative Tax and Fee (Conditions and Exceptions) Rules, 1996 will be imposed within its Jurisdiction. However, where Gram Panchayats have already imposed this tax, there this rule, on the date of publishing this rule in Chhattisgarh Gazette will come into effect.

2.

In these rules, unless the context otherwise requires :-(1)"Act" (Adhiniyam) means Chhattisgarh Panchayat Raj Adhiniyam, 1993 (No. 1 of 1994);(2)"Format" means format enclosed with these rules;(3)"Goods" means Goods listed in Schedule One;(4)"Section" means Section of the Act;(5)"Terminal tax" means Chhattisgarh Panchayat Raj Act, 1993 Section 77 (2) Terminal tax on goods exported from Gram Panchayat within Janpad Panchayat pre-permitted Gram Panchayat limits;(6)"Gram Panchayat limits" means Chhattisgarh Panchayat Raj Act 1993 Section 3 and related Section 129 (k) within the notified "Village" area;(7)"Panchayat" means Zila Panchayat, Janpad Panchayat and Gram Panchayat;(8)"Schedule" means the enclosed Schedule one of the rules, Maximum rate which is mentioned as per Chhattisgarh Panchayat Raj Act, 1993 Section 78;(9)"Return" means the form appended to these rules;(10)"Secretary" means Secretary of Gram Panchayat;(11)"Value of Goods" means the value given to the goods by the trader;(12)"Tax assessment Group" means Tax assessment group which formed as per these rules and which includes, one Panch nominated by Gram Panchayat and who is related with Panchayat and social education inspector in the region.

3.

Every person, businessman, establishment or license holder is responsible to collect Terminal Tax for the goods at the rate specified in the Schedule if he himself exports any goods as shown in Schedule or sells for the purpose of export.

4.

The person, businessman, establishment or license holder, as mentioned in Rule 3 shall deposit in the Gram Panchayat Treasury the amount of Terminal tax collected during the last month on the goods exported from the Gram Panchayat limits through their shop/establishment along with the return up to 10th day of every month.

5.

If on the examination of the return, the Sarpanch or the Secretary of the Gram Panchayat as the case may be, requires any additional information, he shall give the notice to the person concerned, businessman, establishment or license holder who shall submit such information within 30 days from the date of receipt of such notice.

6.

"Tax assessment Group" (Gram Panchayat Sarpanch or Secretary or any member of Gram Panchayat) who is authorized can enter into the concerned shop or establishment to examine the information given in the return with prior permission of Sarpanch/Secretary (Tax assessment group) and according to the necessity he can examine the accounts.

7.

General Administration Committee of the Gram Panchayat, if feels necessary or from sources gets complaints on any person, businessman or establishment then, with the prior permission of the State Government, the documents and the goods of that person, Businessman or the establishment can be examined through the Tax assessment group and for the purpose of evidence such goods and documents can be sealed.

8.

If the return is not submitted within the time period mentioned in Rule 4 or if the Terminal Tax is not deposited in Gram Panchayat Treasury then, at rate of 5% interest per month should be paid, for submitting wrong Return, amount equal to 10 times payable tax shall have to be paid extra. However with Government's prior permission, the penalty amount can be reduced.

9.

Any person who contravenes any of these rules shall be punishable with fine to the extent of five hundred rupees.

10. Appeal.

- Appeal against the order passed under these rules shall be presented according to provision of Chhattisgarh Panchayat (Manner and Limitation of Appeal, Against Taxation) Rules, 1995.

11. Power to overcome the difficulties.

- If any difficulty is faced during enforcement of subjects mentioned in these rules, the State Government can formulate to eradicate such difficulty by order or rules related to these Rules which are felt necessary or appropriate for doing so. However, such order can not be passed after completion of 2 years of time period after enforcing these rules.

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Proposed Schedule of Terminal Tax of goods exported from Gram Panchayat limits

No. Name of Commodity Rate (On basis of value)

(1) (2) (3)

1. Lime Stone (clinker) 2.00 percent

Note. - Where rate can not be fixed on the basis of value, the rate shall be fixed on quantity, on weight, but the rate so fixed should be in proportion with the rates shown in the Schedule on the basis of value. Form Chhattishgarh Gram Panchayat Terminal Tax

(Assessment and Collection) on the Goods Exported in Limits Rules, 2003Gram
Panchayat Dist.....Return of goods exported from Gram Panchayat Limits and terminal
taxes collected on such Goods Form under Rule 2-clause (9).

Month Year

1. Person/Businessman/Establishment

(a) Full name

(b) Address

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2. Details of the goods exported from the Gram
Panchayat limits and the terminal tax collected.

Sr. No.	Name of the Goods	Quantity	Total Price	Rate determined of the terminal tax	Amount of tax payable to Gram Panchayat treasury
(1)	(2)	(3)	(4)	(5)	(6)

Total

Receipt No. and date by which the amount of terminal tax deposited in the Gram Panchayat treasury.