

# **Tamil Nadu Municipal Taxation Appeals Committee (Transaction of Business) Rules, 1988**

TAMILNADU

India

## **Tamil Nadu Municipal Taxation Appeals Committee (Transaction of Business) Rules, 1988**

### **Rule**

### **TAMIL-NADU-MUNICIPAL-TAXATION-APPEALS-COMMITTEE-TRANSA of 1988**

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Tamil Nadu Municipal Taxation Appeals Committee (Transaction of Business) Rules, 1988Published vide Notification No. G. O. Ms. No. 37, Municipal Administration and Water Supply Department, dated 20th January, 1988) - SRO A-6 (a)/88In exercise of the powers conferred by clause (iii) of section 23-A and section 308 of the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920), the Governor of Tamil Nadu hereby makes the following rules: -

#### **1. Short title.**

- These rules maybe called the Tamil Nadu Municipal Taxation Appeals Committee (Transaction of Business) Rules, 1988.

#### **2. Definitions.**

- In these rules unless the context otherwise requires -(a)"Act" means the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920);(b)"Chairman" means the Chairman of the Committee;(c)"Committee" means the Taxation Appeals Committee referred to in section 23-A of the Act;(d)"Commissioner" means the Executive Authority of the Municipality;(e)"Meeting" means the meeting of the Committee;(f)[ "Members" means the persons referred to in clause (1) of section 23-A of the Act;] [Substituted by G. O. Ms. No. 367, Municipal Administration and Water Supply, dated 21st June 1989.](g)"Government" means the Government of Tamil Nadu.

### **3. [ Convening of meeting. [Substituted by G.O. Ms. No. 434, Municipal Administration and Water Supply, dated 18th June 1989.]**

- The Committee shall be convened by its chairman and shall meet in the Municipal Office [on] such days and at such times as may be called by the Chairman in consultation with the Commissioner.]

### **4. Notice for the meeting.**

- No meeting shall be held unless the notice of the day, time and place of the meeting are given at least seven clear days before the day of the meeting.

### **5. Preparation of agenda.**

- The agenda for the meeting shall be prepared by Commissioner in consultation with Chairman of the Committee. The Chairman shall, on a requisition in writing of the Commissioner, convene the meeting within 15 days of such requisition.

### **6. President of the meeting.**

- [\*\*\*] [The sentence 'the Committee may decide the hours of sitting' were omitted by G.O. Ms. No. 297, Municipal Administration and Water Supply, dated 24th November 1992.] The meeting shall be presided over by the Chairman of the Committee. If the Chairman is not present at the time fixed for the commencement of the meeting, the meeting shall be presided over by a member chosen for the purpose from among the members present.

### **7. Meeting not to be adjourned.**

- The meeting shall not be adjourned in any circumstances unless for want of quorum.

### **8. Decision of the Committee.**

- All matters coming before the Committee shall be decided by a majority of the members present and voting at the meeting; and in every case of equality of votes, the Chairman or in his absence, the presiding member shall have and exercise a second or casting vote.

### **9. [ Quorum for the meeting. [Rule 9 was substituted by G.O. Ms. No. 297, Municipal Administration and Water Supply, dated 24th November 1992.]**

- The quorum for the meeting of the committee shall be three including Chairman or the member presiding.]

## **10. Recording the minutes.**

- Minutes of the proceedings at every meeting of the Committee shall be drawn up and entered in a book to be kept for that purpose. It shall be signed by the Chairman or, in his absence, by the presiding member and other members present at the meeting.

### **10A. [ Disposal of appeal petition by the Committee. [Rule 10-A was Inserted by Q.O. Ms. No. 155, Municipal Administration and Water Supply (Elec), dated 18th June-1999.]**

- The Committee shall examine the legality or otherwise of the orders passed by the authority in the light of the provisions contained in the Act and the Rules made thereunder and the guidelines issued by the Government, from time to time. The Committee may allow, modify or remit the appeal to the Executive Authority for reconsideration.]

## **11. Government's power to call for records and pass order.**

- The Government may, suo motu, or on representation or otherwise, if they consider that the decision of the Committee in respect of any appeal disposed of by it, is detrimental to the interests of the municipality or otherwise not in public interest, call for and peruse such records as they may consider necessary and either decide not to interfere in the matter or pass such order as found necessary in the matter. The order so passed by the Government in this behalf shall be binding on the Committee.