

U.P. Zila Panchayats (Imposition, Assessment and Collection of Circumstances and Property Tax) Rules, 1994

UTTAR PRADESH

India

U.P. Zila Panchayats (Imposition, Assessment and Collection of Circumstances and Property Tax) Rules, 1994

Rule

U-P-ZILA-PANCHAYATS-IMPOSITION-ASSESSMENT-AND-COLLECTION of 1994

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Chapter I

Preliminary

1. Short title, commencement and extent.

(1) These rules may be called the Uttar Pradesh [Zila Panchayat] [Substituted by U. P. Act No. 9 of 1994.] (Imposition, Assessment and Collection of Circumstances and Property Tax) Rules, 1994. (2) They shall come into force on such date as the State Government may, by notification in the Gazette, appoint in that behalf. (3) They shall extend to such rural areas as may be specified by notification by the State Government, from time to time.

2. Definitions.

- In these rules, unless there is anything repugnant in the subject or context, -(a) "Act" means the Uttar Pradesh [Kshettra Panchayats and Zila Panchayats] [Substituted by U. P. Act No. 9 of 1994.]

Adhiniyam, 1961 (U. P. Act No. 33 of 1961);(b)"Mukhya Adhikari", "Karya Adhikari" and "Kar Adhikari" means the "Mukhya Adhikari", "Karya Adhikari" and "Kar Adhikari" of the concerned [Zila Panchayat] [Substituted by U. P. Act No. 9 of 1994.] ;(c)"Tax" means the Circumstances and Property Tax under Section 119 of the Act.

3. Restriction on [Zila Panchayat] [Substituted by U. P. Act No. 9 of 1994.] to impose tax.

- The powers of a [Zila Panchayat] [Substituted by U. P. Act No. 9 of 1994.] to impose a tax on Circumstances and Property shall be subject to the conditions and restrictions prescribed under Section 121 of the Act read with Rule 7.

Chapter II

Kar Nirdharan Adhikari

4. Kar Nirdharan Adhikari.

- For the purposes of these rules where there is a Karya Adhikari in a [Zila Panchayat] [Substituted by U. P. Act No. 9 of 1994.] he shall act as the Kar Nirdharan Adhikari. In case there is no Karya Adhikari in the [Zila Panchayat] [Substituted by U. P. Act No. 9 of 1994.] the Officer nominated by the [Zila Panchayat] [Substituted by U. P. Act No. 9 of 1994.] for the purpose shall act as Kar Nirdharan Adhikari.

5. Powers and duties of Kar Nirdharan Adhikari.

- The Kar Nirdharan Adhikari shall-(a)prepare the assessment list under the general control and supervision of Mukhya Adhikari;(b)put up the assessment list before [Zila Panchayat] [Substituted by U. P. Act No. 9 of 1994.] as provided in the rules and carry out necessary amendments therein according to the directions given by the [Zila Panchayat] [Substituted by U. P. Act No. 9 of 1994.] ;(c)publish the list for the information of the general public :(d)realise or get the tax realised from the tax-payers; and(e)perform all other duties and exercise all other powers assigned to him under these rules.

Chapter III

Basis and Conditions of Assessing the Tax

6.

(1)The tax shall be assessed and paid on the basis of the total taxable income of the assessee in the previous financial year.(2)Subject to the proposals framed under Section 123 as sanctioned under

Section 125 and the notification under Section 128 the total taxable income of the assessee shall be calculated taking into consideration his circumstances and property including income from salary, wages, emoluments, profits from taxable income under Section 128, the total taxable income of the assessee shall be calculated taking into consideration his circumstances and property including income from salary, wages, emoluments, profits from trade, bonus, dividends and interest from investments.

7. Conditions and restrictions for imposing the tax.

- The tax shall be imposed subject to the following conditions and restrictions-(a)the rate of the tax shall be as specified in the notification under sub-section (2) of Section 128 of the Act;(b)the tax shall be assessed to the nearest rupee. The amount less than (fifty) 50 paise shall not be taken into account whereas amount of 50 paise or above shall be counted as one rupee;(c)the total amount of tax imposed on any person shall not exceed to Rupees 6,000 (six thousand) per annum.

Chapter IV

Assessment and Collection of Taxes

8. Preparation of tax list.

(1)Every year on or before December 15, the Kar Nirdharan Adhikari shall prepare or cause to be prepared a list of all persons who are liable to pay the tax. He shall then consider the circumstances and property of every person entered in the list and of any other person not entered therein but who appears to be liable to pay the tax and determine the amount of the tax to which such person shall be liable in accordance with the provisions of Rule 6. The name of every such person and the amount of tax assessed shall be entered in an assessment list in Form A appended to these rules and the same shall be completed as far as possible on or before January 20, every year. The assessment of the tax shall be made afresh every year but the tax list of the past year shall also be kept in view.(2)The Kar Nirdharan Adhikari shall consolidate the information in respect of each person indicated in clause (a) of Section 121 of the Act, and liable to pay the tax, in Form B appended to these rules.(3)The Kar Nirdharan Adhikari may require the Revenue Superintendent, Kar Nirikshak, Kar Samaharta or any other officer or employee of the [Zila Panchayat] [Substituted by U. P. Act No. 9 of 1994.] or any other person to furnish any information in his possession or control to ascertain-(a)whether such person is liable to be assessed to tax ;(b)amount at which to be assessed ; and(c)the annual value or rent of the land, building or any other property owned, possessed or occupied by him in the [Zila Panchayat] [Substituted by U. P. Act No. 9 of 1994.] his interest in each one of them and if he is not the owner, the name and address of the owner.

9. Consideration and return of the tax by the [Zila Panchayat] [Substituted by U. P. Act No. 9 of 1994.].

- After completing the assessment list, the Kar Nirdharan Adhikari with the approval of Mukhya Adhikari or Atirikta Mukhya Adhikari and Adhyaksha, [Zila Panchayat] [Substituted by U. P. Act No. 9 of 1994.] shall, place it before the [Zila Panchayat] [Substituted by U. P. Act No. 9 of 1994.] for its approval as far as possible on or before January, 29. The [Zila Panchayat] [Substituted by U. P. Act No. 9 of 1994.] may approve the said list with or without amendment and shall return it with necessary directions, if any, to the Kar Nirdharan Adhikari as far as possible by February, 15.

10. Inspection of the tax list by the tax payee or his agent.

(1)The Kar Nirdharan Adhikari shall revise the assessment list in accordance with the directions, if any, of the [Zila Panchayat] [Substituted by U. P. Act No. 9 of 1994.] and thereafter he shall give public notice of the place where the tax payers or their agents may inspect the list and take extract from it without paying any charges.(2)Public notice shall be deemed to have been given if it is published in some daily English or Hindi newspaper having wide circulation in the locality, and pasted upon a notice board of [Zila Panchayat] [Substituted by U. P. Act No. 9 of 1994.] to be exhibited for public information.

11. Consideration of objections.

(1)After public notice of the assessment list has been given the Kar Nirdharan Adhikari, shall give notice to every tax payer, specifying the amount of the tax assessed on him and calling upon him to file objections, if any, in respect of tax assessed within 30 days from the date of service of such notice.(2)Every objection to an assessment shall be in writing and shall state the grounds on which the assessment is disputed and shall be presented before the date fixed in the notice to Kar Nirdharan Adhikari.(3)The Kar Nirdharan Adhikari shall after allowing the applicant an opportunity of being heard investigate and dispose of any objections and cause any necessary amendments to be made in the list.(4)Any amendments made in the assessment list under sub-rule (3) shall be placed before [Zila Panchayat] [Substituted by U.P. Act No. 9 of 1994.] for its approved.

12. Power to carry out amendment or make changes in the tax list.

- The [Zila Panchayat] [Substituted by U. P. Act No. 9 of 1994.] may at any time, alter or amend the assessment list-(a)by entering therein the name of any person who ought to have been but has not been assessed ;(b)by altering an assessment which has been made by reason of fraud, mis-representation or mistake ;(c)by correcting any clerical or arithmetical error :Provided that the [Zila Panchayat] [Substituted by U. P. Act No. 9 of 1994.] shall give at least one month's notice of any alteration or amendment which it proposes to make under this rule, calling upon the assessee to file objections, if any, if the proposed alteration or assessment has the effect of enhancing the tax assessed or if it adversely effects the assessee.

13. Recovery of tax.

- The Karya Adhikari, Kar Adhikari, Rajaswa Adhikshak, Kar Nirikshak, Kar Samaharta and any

other employee of the [Zila Panchayat] [Substituted by U. P. Act No. 9 of 1994.], who may be authorised by the [Zila Panchayat] [Substituted by U. P. Act No. 9 of 1994.] to collect the tax, shall collect and issue a receipt on Form C appended to these rules.

14. Instalment of the tax.

- The entire amount of the tax for the year concerned shall be payable in two equal instalments in the office of the [Zila Panchayat] [Substituted by U. P. Act No. 9 of 1994.], the first by May 15 and the second by November 15 of every year :Provided that if a tax payer pays the entire amount of tax for the year on or before May 15, a rebate of one per cent shall be allowed to him.

15. Manner of recovery of tax.

- In case the tax payer fails to pay the tax or any part thereof, entire amount due as arrears of tax shall without prejudice to the right of recovery through the Court, be recoverable-(a)either in the manner prescribed under Sections 147 to 155 of Chapter VIII of the Act by distraint and sale of movables, or(b)as arrears of land revenue as provided under sub-section (2) of Section 158 of the Act.

16. Fee on notice, etc. of demand [Section 156].

- In the event of recovery of the arrears of the tax in accordance with the provisions of Sections 147 to 155 of Chapter VIII of the Act the fee and cost at the following rate shall be chargeable :

(1) Fee for	Amount	
(a)	Notice under Section 150 of the Act.	Rs. 2 or as fixed by the Revenue Collection Department of State Government for similar work, from time to time, whichever is greater.
(b)	Distraint under Section 153 or 155 of the Act.	Rs. 5 or as fixed by the Revenue Collection Department of the State Government for similar work, from time to time, whichever is greater.
(2) Cost of maintaining any live stock seized under Section 153 or 155 of the Act and kept in the Cattle Pond.	At the rate fixed by the [Zila Panchayat] [Substituted by U.P. Act No. 9 of 1994.] in respect of livestock detained in the Cattle Pond managed by [Zila Panchayat] [Substituted by U.P.	

Act No. 9 of 1994.].

17. Recovery as arrears of land revenue.

- In the event of recovery of the arrears of the tax as arrears of land revenue, the [Zila Panchayat] [Substituted by U. P. Act No. 9 of 1994.] shall forward a certificate to the Collector specifying the amount due from the tax payer.

18.

Every certificate referred to in Rule 17 shall be prepared in Form D appended to these rules under signature of the officer authorised in this behalf by the [Zila Panchayat] [Substituted by U. P. Act No. 9 of 1994.] and under his seal and shall be sent to the Collector of the District in which the tax payer or his legal representatives ordinarily reside.

19.

On receipt of the certificate in accordance with Rule 18 the Collector shall cause the same to be entered in a register mentioned for the purpose and shall proceed to recover the amount specified in the certificate as arrears of land revenue.

20.

The amount recovered by the Collector under Rule 19 shall be remitted to the [Zila Panchayat] [Substituted by U. P. Act No. 9 of 1994.] as far as possible within one month from the date of recovery.

21.

The live stock seized in any distraint proceedings under Section 153 or 155 of the Act or in any recovery as arrears of land revenue, shall as far as possible, be admitted to the nearest Cattle ponds managed by the [Zila Panchayat] [Substituted by U. P. Act No. 9 of 1994.].

Chapter V

Procedure for Refund and Payment of Tax

22. Refund of Tax.

- Any person who has paid the tax for a whole half year, and who ceases during such period to be liable to assessment, shall be entitled to a refund of a proportionate amount of the tax subject to the following conditions : (a) that the refund shall be made for whole months only; (b) that any broken period of less than full month shall be disregarded in calculating the refund ; and (c) that no refund

shall be given unless a written notice in this respect is given by the person concerned to the Kar Nirdharan Adhikari.

Chapter VI

Appeal

23. Appeal [Sections 135 and 136].

(1)An appeal against an assessment of a tax on Circumstances and Property or any alteration or amendment made therein may be made to the Prescribed Authority subject to the conditions laid down under Section 13 of the Act.(2)The appeal shall be presented in the form of a memorandum setting forth concisely the grounds of objections to the order appealed against.(3)The memorandum of appeal shall be accompanied by sufficient number of copies thereof along with copies of notice in Form E appended to these rules, for service on the respondents.(4)On receipt of memorandum of appeal the date of its presentation shall be noted and if it is in time, and compliance of the provisions of clause (b) of Section 136 of the Act has been made its notice shall be served upon the respondents fixing date of hearing.(5)The hearing may be adjourned on the discretion of the Prescribed Authority to any other date at any stage.(6)After hearing both sides the Prescribed Authority shall pass its order in writing giving reasons for its decision and shall sign and pronounce it. Form A[See sub-rule (1) of Rule 8]Tax Assessment List as stated in Rule 8

No.	Details of circumstances and property	Name of the tax payer	Full address	Proposed income	Proposed tax
1	2	3	4	5	6
Finally assessed income	Tax decisions	Summary of tax	Serial No. of demand and recovery register		Remark
7	8	9	10		11

Form B[See sub-rule (2) of Rule 8]

No.	Name and address of the person or institution liable to be taxed	Details of the circumstances and property	Estimated value of the circumstances and property	Other particulars
1	2	3	4	5

Form C[See Rule 13](Upper Foil)(To be written in indelible pencil with the help of double sided carbon paper)Receipt for payment to [Zila Panchayat] [Substituted by U. P. Act No. 9 of 1994.][Rubber Stamp of Name of [Zila Panchayat] [Substituted by U. P. Act No. 9 of 1994.]]Receipt No.....

Book No.

Demand Register No.

Received from.....

(Rupees in words).....

On account of.....

In full/part payment of demand bill

No.....

Rs.

Place.....

Dated.....

Cashier

Mukhya Adhikari Tax Collector, Clerk-in-charge of Demand
and Collection Register, Kary Adhikari/Kar Adhikari

Accountant.

Form D[See Rule 18][See Section 158 (2)]To. The Collector, District.....Certified that the amount specified in Column No. 3 below is due from the person/persons specified in Column No. 1 below on account of tax on Circumstances and Property. The aforesaid person/persons ordinarily reside/own movable/ immovable properties in the district. You are, therefore, requested to recover from the aforesaid person/ persons, the said amount (along with the expenses on recovery) as arrears of land revenue and to remit the dues regarding the tax on Circumstances and Property as early as possible within a month of the recovery in the following manner :Details of the claim

1. Name, parentage and full address of the person/persons on whom the tax on Circumstances and Property is due.

2. Amount of the tax on Circumstances and Property, as assessed for the year(s).

3. Particulars of the net amount of the tax on Circumstances and Property to be recovered as arrears of land revenue.

4. Date when this net amount of the tax as claimed above fell due.

Date: (Officer)

Seal: [Zila Panchayat] [Substituted by U.P. Act No. 9 of 1994.]

Form E[See sub-rule (3) of Rule 23]Before the Prescribed Authority..... at

Appeal No.

of.....VersusTo,.....Whereas..... has preferred an appeal under Section 135 of the Uttar Pradesh [Kshettra Panchayat] [Substituted by U.P. Act No. 9 of 1994.] and [Zila Panchayat] [Substituted by U.P. Act No. 9 of 1994.] Adhinyam,

1961 and Rule 23 of the Uttar Pradesh [Zila Panchayat] [Substituted by U.P. Act No. 9 of 1994.] (Imposition of Circumstances and Property Tax) Rules, 1994 against the order, dated..... of Collector/Sub-Divisional Officer in the proceedings regarding assessment of the Circumstances and Property Taxes. You are, therefore, being informed that the said appeal shall be heard on date..... at 10.00 a.m. or on any subsequent date to which it is adjourned, in the office of the Prescribed Authority at..... Please take notice that in case of default the appeal shall be heard ex parte. Issued under my signature and seal. This..... day of..... Prescribed Authority Dated..... Seal.....