

(3) For the purpose of sub-section (2), a Paurashava shall be deemed to be the successor of the Paurashava of the Municipalities for which the Paurashava is, or is deemed to be, constituted.

159. Where this Ordinance makes any provision for anything to be done but no provision, or no sufficient provision has been made as respects the authority by whom, or the manner in which, it shall be done, then, it shall be done by such authority and in such manner as may be prescribed.

Certain matters
to be prescribed

160. If any difficulty arises in giving effect to the provisions of this Ordinance, the Government may, by order, do anything which appears to it to be necessary for the purpose of removing the difficulty:

Removal of
difficulties

Provided that no such order shall be made after the expiration of two years from the coming into force of this Ordinance.

THE FIRST SCHEDULE

TAXES, RATES, TOLLS AND FEES WHICH MAY BE LEVIED BY A PAURASHAVA

(See section 54)

1. Taxes on the annual value of buildings and lands.
2. Tax on the transfer of immovable property.
3. Tax on applications for the erection and re-erection of buildings.
4. Tax on the import of goods for consumption, use or sale in a municipality.
5. Tax on the export of goods from a municipality.
6. Taxes of the nature of tolls.
7. Tax on professions, trades and callings.
8. Tax on births, marriages, adoptions and feasts.

9. Tax on advertisements.
10. Tax on animals.
11. Tax on cinemas, dramatic and theatrical shows and other entertainments and amusements.
12. Tax on vehicles, other than motor vehicles and boats.
13. Lighting rate and fire rate.
14. Conservancy rate.
15. Rate for the execution of any works of public utility.
16. Rate for the provision of water works or the supply of water.
17. Cess on any of the taxes levied by Government.
18. School fees.
19. Fees for the use of benefits derived from any works of public utility maintained by a Paurashava.
20. Fees at fairs, agricultural shows, industrial exhibitions, tournaments and other public gatherings.
21. Fees for markets.
22. Fees for licences, sanctions, and permits granted by a Paurashava.
23. Fees for specific services rendered by a Paurashava.
24. Fees for the slaughtering of animals.
25. Any other fee permitted under any of the provisions of this Ordinance.
26. Any other tax which the Government is empowered to levy by law.

THE SECOND SCHEDULE
OFFENCES UNDER THE ORDINANCE
(*See section 140*)

1. Evasion of the payment of a tax or other impost lawfully levied by a Paurashava.
2. Failure to furnish on requisition information in respect of any matter which a Paurashava is authorised to call for under any of the provisions of this Ordinance, or the rules or by-laws, or furnishing wrong information.
3. Doing an act without licence or permission when the doing of such act requires a licence or permission under any of the provisions of this Ordinance, or the rules, or by-laws.
4. Erection or re-erection of a building without the sanction required under this Ordinance.
5. Development of a site without the sanction required under this Ordinance.
6. Laying out, making or commencing to lay out or make a street without the sanction of the Paurashava.
7. Making an encroachment on any public road, public street or public place without the sanction of the Paurashava.
8. Picketing, parking animals or collecting carts or vehicles on any street or using any street as a halting place for vehicles or animals or as a place of encampment without the permission of the Paurashava.
9. Causing or permitting animals to stray.
10. Without the permission of the Paurashava, causing or knowingly or negligently allowing the contents of any sink, sewer, drain, or cess-pool or any other offensive matter to flow, or drain to be put upon any street or public place, or into any irrigation channel or any sewer or drain not set apart for the purpose.
11. Laying out a drain or altering any drain in a street without the sanction of the Paurashava.

12. Connecting any house drain with a drain in a public street without the permission of the Paurashava.
13. Throwing or placing any refuse on any street, or in any place not provided or appointed for the purpose by the Paurashava.
14. Carrying on any dangerous or offensive trade, of storing any offensive or dangerous article, without the sanction of the Paurashava.
15. Doing any act by which water for drinking is rendered unfit for such use.
16. Using water for drinking from any source which is suspected to be dangerous to public health, and the use whereof has been prohibited by the Paurashava.
17. Watering cattle or animals or bathing or washing at or near a well or other source of drinking water for the public.
18. Steeping hemp, jute or any other plant in or near a pond or any other excavation within such distance of the residential area as may be specified by the Paurashava.
19. Dying or tanning skins within such distance of the residential area as may be specified by the Paurashava.
20. Wilfully or negligently injuring or suffering to be injured, well, reservoirs, mains, pipes or other appliances, for the supply of water under the management or control of the Paurashava.
21. Drawing off, diverting or taking any water, except with the permission of the Paurashava from any main or pipe.
22. Tampering with any main pipe, meter, or any apparatus or appliance for the supply of water.
23. Excavation of earth, stone or any other material within such distance of the residential area as may be specified by the Paurashava.
24. Establishing a brick kiln, lime kiln, charcoal kiln, or pottery within such distance of the residential area as may be specified by the Paurashava.

25. Disposing of carcasses of animals without the sanction of the Paurashava.
26. Failure to provide, close, remove, alter, repair, clean , disinfect or put in proper order any latrine, urinal, drain, cess-pool or other receptacle for filth, sullage, water, or refuse when so required by the Paurashava.
27. Failure by the owner or occupier of any land to clear away and remove any thick vegetation or under-growth which has been declared by the Paurashava to be injurious to health or offensive to the neighbourhood.
28. Failure by the owner or occupier of any land to cut or trim the hedges growing thereon and bordering on any street, or any branches of trees growing thereon which overhang any street or obstruct the same or cause danger, or which so overhang any well, tank or other source from which water is derived for public use as to be likely to pollute the water thereof, or have been declared under this Ordinance to be in any way offensive or injurious to health.
29. Cultivation of such crops, use of such manure or irrigation of any land in such manner as is declared by the Paurashava to be injurious to public health or offensive to the neighbourhood.
30. Failure by the owner or occupier of any land or building to clean, repair, cover, fill up, or drain off any private well, tank or other source of water-supply, which is declared by the Paurashava to be injurious to health or offensive to the neighbourhood.
31. Failure by the owner or occupier of any building or land to put up and keep in good condition proper troughs and pipes for receiving or carrying water or sullage from the building or land when so required by the Paurashava.
32. Failure by a medical practitioner who during the course of such practice becomes cognizant of the existence of any infectious disease, to make a report about such infectious disease to the Paurashava.
33. Failure by any person cognizant of the existence of any infectious disease in any building to communicate the information to the Paurashava.

34. Failure by the owner to disinfect an infected building or the letting of an infected building without disinfection.
35. Sale of articles of food or drink by a person suffering from any infectious disease.
36. Failure by the owner or driver of a vehicle to disinfect any infected vehicle or carrying passengers in an infected vehicle.
37. Feeding or allowing to be fed any animal meant for dairy or food purposes on deleterious substances, filth or refuse of any kind.
38. Slaughtering animals for the sale of meat at a place other than the place set apart for the purpose.
39. Selling to the prejudice of any purchaser any article of food or drink which is not of the nature, substance or quality demanded by such purchaser.
40. Burying or burning a dead body at a place which is not a public or registered burial or burning place, except with the sanction of the Paurashava.
41. Removal of a dead body by a route other than the routes specified by the Paurashava.
42. Defacing or disturbing any municipal direction-post, lamp-post or lamp, or extinguishing any municipal light, except under due authority.
43. Fixing any bill, notice, placard, or other paper or means of advertisement against or upon any building or place other than the places fixed for the purpose by the Paurashava.
44. Exhibiting any obscene advertisement.
45. Stacking or collecting of timber, wood, dry grass, straw or other inflammable material in a manner which is declared by the Paurashava to be dangerous.
46. Driving or propelling any vehicle not properly supplied with lights during the period from half an hour after sunset to half an hour before sunrise.

47. Failure while driving, leading or propelling a vehicle, without reasonable excuse, to keep to the left or when passing a vehicle going in the same direction, to keep to the right of that vehicle, or to follow other specified rules of the road.
48. Playing of music or radio, beating a drum or tom-tom, blowing a horn or trumpet or beating or sounding any brass or other instrument or utensil in contravention of any general or special prohibition issued by the Paurashava.
49. Discharging firearms or letting off fireworks, crackers, fire balloons or detonators, or engaging in any game in such manner as causes or is likely to cause danger to persons passing by or living or working in the neighbourhood, or risk of injury to property.
50. Quarrying, blasting, cutting timber, or carrying on building operations in such manner as causes or is likely to cause danger to persons passing by or living or working in the neighbourhood.
51. Letting loose or setting on ferocious dogs or other dangerous animals.
52. Failure to demolish or otherwise secure a building declared by the Paurashava to be dangerous building.
53. Using or allowing the use for human habitation of a building declared by the Paurashava to be unfit for human habitation.
54. Failure to lime-wash or repair a building if so required by a Paurashava.
55. Failure by the owner or occupier of a building to make adequate arrangements for house scavenging when so required by the Paurashava.
56. Wilfully obstructing any officer or employee of, or any person authorised by, the Paurashava in the exercise of powers conferred by or under this Ordinance.
57. Begging importunately for alms, or exposing or exhibiting with the object of exciting charity any deformity or disease or any offensive sore or wound.

58. Keeping a brothel or practising prostitution in such areas as may be declared by the Paurashava to be the prohibited area.
59. Being a commissioner or an employee of a Paurashava knowingly to acquire directly or indirectly by self or a partner any share or interest in any contract with, by, or on behalf of the Paurashava.
60. Being an officer or employee declared by the Paurashava to be an essential officer or employee to be absent from duty, or to neglect or refuse to perform any of the duties or to perform them wilfully in an inefficient manner.
61. Doing of any other act which is prescribed as an offence under this Ordinance.
62. Contravening any of the provisions of this Ordinance, the rules, or by-laws, or of any order, direction, notice, or declaration made or issued thereunder.
63. Attempts and abetments of any of the offences aforesaid.

THE THIRD SCHEDULE

MATTERS RESPECTING WHICH RULES MAY BE MADE

(See section 146)

1. Manner in which any urban area may be declared a municipality.
2. Manner in which the limits of any municipality may be altered by including any area in the municipality or excluding any area therefrom and the consequences of such alterations.
3. Election of Chairman and ¹[* * *] Commissioners and all matters relating thereto.

¹ The word “elected” was omitted by section 20 of the Paurashava (Third Amendment) Act, 1992 (Act No. LII of 1992).

4. Privileges, duties and responsibilities of Chairman and Commissioners, ¹[honorarium of Chairmen and Commissioners].
5. Manner in which special meetings for removal of Chairmen and Commissioners may be called.
6. Manner in which, and authorities by whom, business of Paurashavas may be disposed of.
7. Manner in which contracts shall be made, registered and enforced; contracts which shall be subject to the sanction of the Government; principles which shall guide Paurashavas in the making of contracts.
8. Manner in which works shall be executed; schedule of rates for work; annual works programme and sanction and enforcement thereof; inspection of works and powers or inspecting officers.
9. Registration of contractors; fees to be charged for such registration; security deposit to be made by contractors and conditions for forfeiture of such deposit.
10. Records that shall be maintained; reports and returns that shall be prepared and manner in which they shall be published; custody, maintenance and destruction of unnecessary records.
11. Terms and conditions of service of Chief Executive Officer; executive powers which shall vest in him; manner in which he shall exercise his powers.
12. Constitution and regulation of the Paurashava Service.
13. Regulation of the custody, investment, operation and application of Paurashava Fund; establishment and maintenance of sinking funds and other special funds.
14. Form and manner in which budget shall be prepared; manner in which budget shall be presented to, and considered and sanctioned by, the Paurashava; manner in which budget session of the Paurashava may be convened and held; manner in which budget may be revised.

¹ The words “honorarium of Chairmen and commissioners” were substituted for the words “honorarium of Chairmen” by section 3 of the Paurashava (Second Amendment) Ordinance, 1978 (Ordinance No. II of 1979).

15. Form and manner in which accounts shall be kept, maintained and audited, preparation, examination, certification and publication of monthly and annual accounts.
16. Manner in which the liability of any person for any loss, waste or misapplication of the funds and property of the Paurashava may be determined.
17. Registration, verification and stock-taking of property and maintenance of maps and plans thereof.
18. Manner in which taxes, rates, cesses, tolls, fees and other charges may be imposed, levied, assessed, collected, leased, compounded, administered and regulated; obligations of tax-payers.
19. Prevention of the evasion of *octroi*; checking of goods liable to payment of *octroi*; organisation of *octroi* raids; measures for effective administration of *octroi*;
20. Issuing of bills and notices for the recovery of taxes and other dues; manner of service of such bills and notices; manner of recovery of any tax and other dues by distress and sale; manner in which irrecoverable dues may be written off.
21. Manner in which appeals may be made and disposed of, and orders passed on appeal may be informed.
22. Manner in which Paurashavas shall be inspected, and powers of inspecting officers.
23. Any other matter required under any of the provisions of this Ordinance to be prescribed or determined by rules.

THE FOURTH SCHEDULE

MATTERS RESPECTING WHICH BY-LAWS MAY BE MADE

[See section 147]

1. Manner in which licences, sanctions and permits may be granted, registered and inspected; form of and fees for licences, sanctions and permits.

2. Holding and celebration of public and private fairs and festivals; licensing of shops and places of entertainment at the site of such fairs and festivals; licensing of private fairs; inspection of fairs and festivals.
3. Promotion of facilities for public recreation, entertainment and other cultural activities; licensing of places and premises for public recreation and entertainment under private management; regulation of conduct of people in places of public recreation and entertainment.
4. Inspection of lands and buildings for purposes of sanitation; disposal of refuse by owners of premises; construction, maintenance and inspection of public and private latrines and urinals; duties and responsibilities of the public with regard to sanitation; licensing of private sweepers.
5. Removal, disinfection and destruction of personal effects, goods and other property exposed to infection; disinfection of buildings and conveyances; duties and obligations of the public with regard to the prevention of the spread of any infectious disease.
6. Maintenance and licensing of public and private burial and burning grounds; preservation of graves, monuments, tombstones and other works in such grounds; provision for burial and burning of the poor and the indigent; fees for burial and burning.
7. Regulation of offensive trades; storing and keeping of dangerous and offensive articles.
8. Regulation, control and removal of encroachments.
9. Licensing of public vehicles, drivers of public vehicles and animals and persons used for carrying or propelling such vehicles; inspection of public vehicles and animals used for carrying public vehicles and premises where such vehicles and animals are kept; provision of stands and manner of their use; offences pertaining to public vehicles.
10. Regulation of traffic; rules of the road; code of traffic signals; regulation of vehicles; limiting of speed; hours of lighting.

11. Regulation of erection and re-erection of buildings; use to which a building may be put; inspection of buildings; stopping of unauthorised work; demolition of unauthorised constructions; offences pertaining to erection and re-erection of buildings; fees for construction of buildings.
12. Regulation of use of and conduct of persons visiting parks, public gardens and public open spaces; preservation, control and management of parks, public gardens and public open spaces; fees for admission into parks and for enjoyment of any facilities or amenities provided in parks.
13. Regulation of private drains; maintenance, cleanliness and inspection of drains; offences pertaining to drainage.
14. Definition and prevention of nuisance in markets; allotment of stalls and stands in the market premises; regulation of prices of articles sold in markets.
15. Measures to be adopted for the prevention of the spread of contagious diseases among animals; compulsory inoculation or destruction of animals suffering from such diseases; seizure, detention and impounding of stray animals, prohibition of keeping of animals in dwelling houses; registration of sale of cattle; definition of dangerous animals and manner in which such animals shall be detained, destroyed or disposed of.
16. Regulation of slaughter of animals at slaughter-house; inspection of animals before slaughter and inspection of meat after slaughter; fees for slaughter of animals; destruction or disposal otherwise of any flesh produced at slaughter-houses found unfit for human consumption; prohibition of sale of any flesh, other than preserved meat, not slaughtered at approved slaughter-houses and destruction or disposal otherwise of such flesh; regulation of carriage of meat from slaughter-houses; inspection of unauthorised places of slaughter and seizure and forfeiture of animals and meat at such unauthorised places.
17. Promotion and furtherance of any of the functions of the Paurashava.
18. Any other matter required under any of the provisions of this Ordinance to be determined or prescribed by by-laws.

THE FIFTH SCHEDULE
**MATTERS RESPECTING WHICH REGULATIONS MAY BE
MADE**

[See section 148]

1. Conduct of business of Paurashavas.
2. Prescription of quorum.
3. Interpolation of Chairman on matters pertaining to administration of the Paurashava.
4. Moving of motions of adjournment to call attention to public grievances.
5. Requisitioning of meetings.
6. Recording of minutes.
7. Execution of resolutions.
8. Constitution of Sub-Committees and Joint Committees.
9. Co-option of persons on Sub-Committees.
10. Custody and use of the common seal.
11. Organisation of Paurashava office into departments and branches and definition of duties of various departments and branches.
12. Delegation of powers by the Paurashava to its Chairman and Commissioners.
13. Delegation of powers of Chairman to any officers of the Paurashava.
14. All other matters of procedural nature or required under any of the provisions of this Ordinance to be provided in the regulations.