

GUJARAT DISTRICT PANCHAYATS (Cost of Collection of Local Cess of Land Revenue) RULES, 1964

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GUJARAT DISTRICT PANCHAYATS (Cost of Collection of Local Cess of Land Revenue) RULES, 1964

In exercise of the powers conferred by section 323 of the Gujarat Panchayats Act, 1961 (Guj VI of 1962), read with section 170 of the said Act the Government of Gujarat hereby makes the following rules namely:

1. Short title :-

These rules may be called the Gujarat District Panchayats (Cost of Collection of Local Cess of Land Revenue) Rules, 1964.

2. Definition :-

In these rules unless the context otherwise requires

- (a) "the Act" means the Gujarat Panchayats Act, 1961.
- (b) "-Cess" means a cess leviable under section 169 of the Act.-
- (c) "Section" means a section of the Act.

3. Cost of Collection :-

The State Government shall deduct as cost of collection five percent of the total sum recovered, as cess in any gram or nagar in the following cases namely:

- (a) incases where the function of recovery of the cess has not been entrusted to gram Panchayat or as the case may be nagar panchayat under section 149 and;
- (b) in cases where the State Government withdraw under section 153 powers of recovery of cess from the gram panchyat or as the case may be nagar panchayat.