
GUJARAT GRAM AND NAGAR PANCHAYATS TAXES AND FEES RULES, 1964

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GUJARAT GRAM AND NAGAR PANCHAYATS TAXES AND FEES RULES, 1964

No. KP/236/PRR/43/64/JH.-In exercise of the powers conferred by section 232 of the Gujarat Panchayats Act, 1961 (Guj. VI of 1962) the Government of Gujarat hereby makes the following rules, namely:-

PART 1

General

1. Short title :-

These rules may be called the Gujarat Gram and Nagar Panchayats Taxes and Fees Rules, 1964.

2. Definitions :-

In these rules, unless the context otherwise requires:-

(a) "Act" means the Gujarat Panchayats Act, 1961 (Guj. VI of 1962);

(b) "fee" means a fee leviable under section 178,

(c) "local authority" means-

(1) a Corporation constituted under the Bombay Provincial Municipal Corporations Act, 1949 (Bom. LIX of 1949);

(2) a municipality constituted under-

(i) the Bombay Municipal Boroughs Act, 1925(Bom.XVIII of 1925);

(ii) the Bombay Municipal Boroughs Act, 1925(Bom.XVIII. of 1925) as adapted and applied to the Saurashtra area and as extended to the Kutch area of the State of Gujarat;

(iii) the Bombay District Municipal Act, 1901(Bom.III of 1901);

(iv) the Bombay District Municipal Act, 1901(Bom. III of 1901) as adapted and applied to the Saurashtra area of the State of Gujarat, or

(v) any other corresponding law;

(3) a Cantonment Board constituted under the Cantonments Act, 1924 (II of 1924);

(4) a taluka panchayat or a district panchayat constituted under the Gujarat Panchayats Act, 1961 (Gujarat VI of 1962);

(d) "Panchayat" means in the case of a gram, the gram panchayat and in the case of a nagar, the nagar panchayat;

(e) "section" means a section of the Act;

(f) References to Sarpanch and Up-Sarpanch shall, in relation to a nagar panchayat be construed as references to Chairman and Vice-Chairman respectively.

3. Procedure for levying tax or fee :-

Before deciding to levy a tax or fee every panchayat shall observe the following procedure, namely :-

(a) It shall by resolution passed at its meeting, select a tax or fee which is proposed to levy and in such resolution shall specify the rate at which it is to be levied.

1 (b) For the purpose of inviting objections and suggestions in that behalf, it shall then notify to the public, by means of a notice affixed at the office of the panchayat and at the Chavdi or Chora of the gram or nagar, or at some conspicuous places in the gram or

nagar, the proposal together with that part of these rules which relates to that tax or fee specifying a date not earlier than one month after the date of such notification on or after which the panchayat shall take the proposal into consideration. The fact of the notification of such proposal shall; as soon as may be, be announced either by beat of drum in the gram or nagar or by publishing it at some conspicuous places in the gram or nagar or in at least one local Gujarati Newspaper circulating in the area of the panchayat.

(c) Any inhabitant of the gram or nagar objecting to the levy of the tax or fee so proposed or desiring to make any suggestion may send his objection or suggestion in writing to the Panchayat on or before the date specified in the notice published under clause (b) or orally on the day or days on which the panchayat considers the proposal.

(d) On or after the date fixed under clause (b), the panchayat shall consider all objections and suggestions received by it under clause (c) and may unless the proposal is dropped select a tax or a fee and decide the rate at which it is to be levied.

1. Amended by G.N.P. and. H.D No.KP/612/PRR-43(3)/66.JH.,dated 6th April, 1966.

4. Final publication of rules relating to tax or fee to be levied :-

Where a panchayat so decided to levy any tax or fee, the rules in that part of these rules which relate to such tax fee, together with a notice stating the tax or fee to be levied and the rate thereof shall be published by it by affixing copy thereof in the office of the panchayat. The fact of such publication shall, as soon as may be, be announced either by beat of drum in the gram or nagar or by affixing it at some conspicuous places in the gram or nagar or by publishing in at least one local Gujarati Newspaper circulating in the area of the panchayat. The tax or fee shall accordingly be levied from the date which shall be specified in the notice and which shall not be earlier than one month after the date of publication of the notice.

5. Period of limitation and procedure for deciding an appeal :-

(a) An appeal under sub-section (6) of section 178 by the person aggrieved shall be made within one month from the date of the

decision appealed against.

(b) Any appeal received by the district panchayat after the period specified in clause (a) shall be rejected by the district panchayat.

(c) Where the period of limitation prescribed in clause (a) expires on a day when the office of the district panchayat is closed, appeal may be made on the day the office of the district panchayat reopens.

5A. Period for appeal under section 182 :-

¹ (2).-The period within which an appeal may be filed by a panchayat under sub-section (2) of section 180 shall be thirty days from the date of the order appealed against:

1. Inserted vide GN.P.and H.D.No, KP-1329-PRR-43-10-69.JH., dated 3rd July, 1968,

PART 2

Tax on Buildings and Lands

6. Definitions :-

In this Part unless the context otherwise requires:-

(a) "annual letting value" means the annual rent for which the building or land might reasonably be expected to be let from year to year;

(b) "occupier" includes a person in actual possession of a building or land whether as owner, agent or tenant;

(c) "owner" includes a person who receives or is entitled to receive rent of the building or land if such building or land is let.

7. Rate of tax on buildings and lands :-

(1) The rate of tax which a panchayat may on buildings and lands shall be such as may be fixed by it either on the capital value or on the annual letting value of the building or the land but not below the minimum and not exceeding the maximum rate specified in the Schedule annexed to this part.

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(2) The following buildings and lands shall be exempted from the levy of tax under rule (1), namely:-

(a) buildings and lands belonging to a local authority and used or intended to be used solely for a public purpose and not used or

intended to be used for purposes of profit;

(b)(1)¹[deleted

(2) buildings and lands belonging to any other statutory corporation used or intended to be used solely for a public purpose and not used or intended to be used for purposes of profit;

(c) buildings and lands belonging to Government whether or not used or intended to be used for purposes of profit;

(d) buildings and lands used solely for religious, educational or charitable purpose;

(e) ¹[buildings and lands the capital value of which is less than rupees 500 or annual letting value of which is not more than Rs. 25

³(f) deleted.

(g) buildings and lands belonging to a member of the personnel of the United States Technical Co-operation Mission not used or intended to be used for purpose of profit;

(h) buildings and lands selected for development under village housing projects scheme;

(i) house sites set apart for land-less agricultural workers.

(3) The buildings and lands belonging to ⁴[new industries shall be exempted from the levy of tax under sub-rule (1) for a period of five years from the date of its establishment from the date of the commencement of these rules, whichever event occurs later.

Explanation.-For the purpose of this sub-rule expression "new industry" shall have the meaning assigned³ to it in rule 36:

Provided that nothing in this rule shall be deemed to exempt from tax any buildings or lands in respect of which a railway administration is liable to pay tax or a sum in lieu thereof by virtue of a notification under section 135 of the Indian Railways Act, 1890 (IX of 1891), or section 3 of the Railways (Local Authorities Taxation) Act, 1941 (XXV of 1941).

1. Deleted vide GNPD No. KP/271/PRR.43(4) 83/JH, dated 12th December 1983.

3. Deleted vide GNPH and UDD No.KP/73/PRR-43(33)/79 JH, dated 23rd March, 1979.

4. Amended vide GNR DD No. KP 329/PRR-43(1)65/JH, dated 18th

March 1965.

8. Tax effective from what date :-

The tax shall be leviable for the year beginning on 1st April and ending on 31st March and shall not come into force except on the following dates, namely, 1st April, 1st July, 1st October or 1st Tannuary, in any year and if it comes into force on any day other than 1st April it shall be leviable by the quarter until the 1st April next following.

9. Preparation of assessment list :-

(1) The Sarpanch shall prepare or have prepared in assessment list, showing-

- (a) the serial number of each building or land;
- (b) the name of the owner and the occupier thereof, if known;
- (c) the capital value or the annual letting value as the case may be thereof;
- (d) the amount of tax assessed thereon;
- (e) the name of the street on, or division in which the building or land is situated;
- (f) Remarks, if any:

Provided that the panchayat may and if so required by the State Government, shall, entrust the preparation of the assessment list to an officer in the service of the Government or the taluka panchayat or district panchayat:

1 Provided further that in case where the panchayat is not required to act under the first proviso, the panchayat may entrust the work of preparation of the assessment list to a Committee of the members of the Panchayat by constituting it under sub-section (8) of section 81, or under sub-section (9) of section 82, as the case may be.

(2) Where the tax is assessed on the annual letting value, a sum equal to 10 per cent of the said value shall be deducted from the valuation in lieu of all allowances for repairs or on any other account whatsoever.

(3) For the purpose of preparing such assessment list the Sarpanch or any person acting under his authority may inspect any building

or land in the gram or nagar.

1. Inserted vide GNP and HD No. K.P/1369/PRR43-11.68-JH, dated 22nd August, 1968.

10. Person liable for tax how to be designated if his name cannot be ascertained :-

Where the name of the person liable for the payment of the tax under sub-section (3) of section 178 cannot be ascertained, it shall be sufficient to designate him in the assessment list and in any notice which it may necessary, serve upon the said person as "the holder" of such building or land without further description.

11. Publication of notice of time fixed for lodging Objections :-

Where assessment list is completed the Sarpanch shall cause notice to be given by beat of drum in the gram or nagar or by publishing in at least one local Gujarati newspaper circulating in the areas of panchayat that the list is open for inspection at the office of the panchayat and that objections will be considered and decided-

(1) where the assessment list prepared by or under the authority of the Sarpanch, by the panchayat; and

(2) where the assessment list is prepared by an officer of Government or taluka panchayat or district panchayat appointed under the proviso to sub-sule 9, by such officer (hereinafter referred to as "the authorised Officer"). on a day specified in the notice which shall not be earlier than thirty days from the date of notice.

12. Inspection of assessment list :-

Every person whose name is included in the list as the owner or occupier of a building or land, every person claiming to be the owner or occupier or being in possession of any property and any person duly authorised as agent of such person, may inspect the list and take extract therefrom without payment of any charge therefor.

13. Consideration of objection to assessment list and authentication of list :-

(1) All objections to the assessment shall be considered and decided by the panchayat or the authorised Officer as the case may be, on the date specified in the notice published under rule 11 or one any latter and the decision of the panchyat or the authorised Officer, as the case may be, shall be communicated to the person

objected to the assessment.

(2) The panchayat shall cause to be made in the assessment list all amendments necessitated by the decision of the panchayat or the authorised Officer, as the case may be, under sub-rule (1) or of district panchayat in appeal and the list so amended shall be authenticated under the signature of the Sarpanch or the authorised Officer, as the case may be.

14. Entries in the authenticated list conclusive evidence :-

The entries in the list authenticated under the last preceding rule shall be conclusive evidence of the amount of the tax leviable.

15. Amendment of assessment list :-

(1) Where in an assessment list, an entry in respect of any building or land,

(i) has been omitted.

(ii) has been made erroneously through fraud, accident or mistake.

(iii) requires to be amended in respect of any house constructed, altered, added to or reconstructed in whole or in part. where such construction, alteration, addition or reconstruction has been completed after the preparation of the assessment list, for

(iv) requires to be amended in respect of any house or land due to transfer or change of ownership of house or land after the preparation of the assessment list. The Panchayat may at any time after giving notice to the person likely to be adversely affected by such amendment requiring him to submit any objection to such amendment within thirty days from the date of the service of the notice to him, subject to sub-rule (2), amend the entry.

(2) An objection made under sub-rule (1) any person likely to be adversely affected by any such amendment before the time fixed in such notice shall be dealt with in all respects as if it were an objection under rule 11.

(3) Any entry or amendment made under this rule shall have the same effect as if it had been made in the case of a building constructed, altered, added to or reconstructed on the date on which such construction, alteration, addition or reconstruction was completed or on the date on which the house constructed altered, added to or reconstructed whole or in part was first occupied

whichever is earlier and in other cases, on the earliest day in the current official year in which the circumstance justifying the entry or amendment existed and the tax or the enhanced tax. a® the case may be, shall be levied in such year in the proportion which the remainder of the year after such day bears to the whole year.

16. Notice to be given to Sarpanch of demolition or removal of building :-

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[(1) where any building or any portion of a building which is liable to the payment of a tax is demolished or removed; otherwise than by order of the Panchayat, the person primarily liable under subsection (3) of section 17S for the payment of the said tax, shall give notice thereof in writing to the Sarpanch.

(2) Until such notice is given such person shall continue to be liable to pay such tax as he would have been liable to pay in respect of such building as if the same, or any portion thereof, had not been demolished or removed:

Provided that nothing in this rule shall apply in respect of a building or any portion of a building which has fallen down or been burnt down due to natural calamities like heavy rains, fire, earthquake, etc.

1. Substituted vide GNPand HD No.KP/71-147/PRR-43 (24)-71-7H.dt. 24th Sept. 1971.

17. New assessment list need not be prepared every year :-

It shall not be necessary to prepare a new assessment list every year. Subject to the condition that the assessment list shall be completely revised not less than once in every four years, the panchayat may adopt the valuations and assessment contained in the list for any year, with such amendments as may be deemed necessary for the year immediately following.

18. Application of rules 9 to 16 how made :-

The provisions of rules 9 to 16 shall be applicable every year as if a new assessment list had been completed at the commencement of the official year.

19. Time limit for authentication :-

As far as may be, the assessment list for every year shall be authenticated in the manner provided in rule 13 not later than the 31st July of the year to which the list relates.

19A. Assessment list under clause (e) of section 307 :-

¹ Rules 9 to 19 shall, so far as may be, apply to the assessment list which under clause (e) of section 307 of the Act is deemed to have been made or authenticated under the Act.

1. Inserted vide C,NP and HDNo.KP/857-PRR.43(5)-66-JU, dated 12th December, 1966.

20. Remission or refund of tax in case of vacancies :-

Where any building or land which is assessed to a tax at a rate payable by the year has remained vacant and unproductive of rent for a continuous period of three months or more during a year, the panchayat shall remit or refund one-half of the amount of the tax that rate, paid or payable for such period:

Provided that no such remission or refund shall be granted unless notice in writing of the fact of the building or land being vacant and unproductive of rent has been given to the Sarpanch:

Provided further that no remission or refund shall be granted for any period previous to the date on which notice is given to the Sarpanch.

21. Recovery of tax :-

The tax shall be recovered by the Sarpanch or by any other person duly authorised by the panchayat in this behalf. A receipt for every such payment shall be given by the person receiving it in the form determined by the panchayat.

PART 3

Octroi

22. Definitions :-

In this part unless the context otherwise requires-

(1) "Naka Karkun" means a clerk of the panchayat employed at an octroi naka on duty connected with the assessment, levy or collection of octroi duty:

(2) "Octroi Naka" means a panchayat naka or station fixed by the panchayat with the approval of the District Development Officer under rule 23 through which goods are imported.

(3) "Agricultural produce" and "market yard" mean respectively "agricultural produce" and "market yard" as defined in the Gujarat Agricultural Produce Markets Act, 1963 (Guj. 20 of 1964).

23. Fixing of octroi limits and nakas :-

A panchayat which decides to levy octroi shall, with the approval of the District Development Officer, fix octroi limits and the number and location of octroi nakas within the limits of its Jurisdiction.

24. Rate of octroi :-

Octroi may be levied by a panchayat on all or any of the goods specified in column I of Schedule I annexed to this Part on their entry into the octroi limit at the octroi naka, but not below the minimum and not exceeding the maximum rates specified in columns 2 and 3, respectively, of that Schedule.

25. Payment of octroi on entry of goods at octroi saka :-

The octroi shall be paid at the octroi naka at the time when the articles in respect of which it is leviable are imported into the octroi limits of a panchayat:

Provided that in the case of any motor vehicle or other stores belonging to the Gujarat State Road Transport Corporation brought within the limits of a panchayat, in respect of octroi duty, if leviable, a demand notice shall be issued to the head of the divisional unit concerned of the Corporation:

Provided further that if the importer at the entry of the goods at octroi naka declares to the naka karkun that the goods are goods in transit he shall deposit with the Naka karkun an amount equal to the amount of octroi duty which would have been payable had the goods been not goods in transit and the naka karkun shall thereupon issue a transit pass to the importer in the form specified in Schedule I-A Appended to this Part.

26. . Disagreement regarding the amount of octroi duty settled :-

If the importer does not agree with naka karkun in respect of the amount of octroi duty assessed on the goods imported by him into the octroi limits, the naka karkun in charge of the octroi naka may, if the importer is willing to do so, cause him to take the goods before the Sarpanch or any other member or servant of the panchayat duly authorised by the Sarpanch in this behalf, for the settlement of the amount of the duty to be paid.

27. Manner of calculation of the cost price of goods when rate of octroi is leviable ad valorem :-

Where the rate of octroi is leviable ad valorem under rule 24, the value of the goods shall be calculated by adding to the cost price of

the goods the charges incurred till their arrival at the octroi naka for the carriage and other incidental charges, if any, such as shipping, insurance, customs and railway freight, as the case may be, in respect of such goods.

28. Importer of goods to exhibit to Naka karkun invoice and other documents :-

(1) Every person import in goods on which octroi is payable ad valorem calculated in accordance with the provisions of rule 27 shall exhibit to the naka karkun any invoice, bill or other documents of a like nature indicating the cost price of such goods and incidental charges and make a declaration in writing in the Form specified in Schedule II annexed to this Part and sign the same :

Provided that issue vouchers in respect of stores belonging to the Gujarat State Road Transport Corporation shall be accepted as valid documents for purposes of calculating octroi.

(2) If the importer fails to exhibit the invoice, bill or such document or to make a declaration under sub-rule (1) or if the naka karkun has reason to disagree with the importer in respect of the value so declared by the importer, the naka karkun shall levy octroi on the goods on the basis of the valuation fixed by the panchayat under rule 29 in this behalf :

Provided that where an importer produces any such invoice, bill or other document indicating the cost price of the goods and incidental charges within a period of fifteen days from the date of import of the goods in respect of which octroi has been levied, the amount of octroi levied in respect of such goods shall be recalculated and the importer shall, in the case of a deficiency, be liable to make it good and in the case of excess payment be entitled to a refund of excess paid.

(3) Where the naka karkun does not agree with the importer in respect of the valuation declared by the importer, he shall record his reasons for so disagreeing before levying octroi on the basis of the value fixed under rule 29 and shall, on demand by the importer, give him a copy of such reasons.

29. Fixing value of goods the purposes of levy of octroi :-

(1) For the purpose of rule 27 the panchayat may in the case of goods the prices of which are not liable to constant and rapid

fluctuation every year and in the case of goods, the prices of which are liable to such fluctuations from time to time, after taking into consideration the prevailing market prices, fix the valuation of such goods for the purpose of levy of octroi thereon.

(2) A table of value of goods fixed under sub-rule (1) and for the time being in force shall always be displayed or kept at every octroi Naka for inspection by an importer.

30. Fraction of a paisa to be counted as one paisa :-

In calculating the amount of octroi payable in respect of any goods any fraction of a paisa shall be taken as one paisa.

31. Power to examine goods liable to octroi, to search, where octroi is leviable, to seize and to sell goods on non-payment of octroi :-

(1) Every person bringing into, or receiving from beyond the octroi limits of a panchayat any goods on which octroi is payable shall, when by an Officer authorised in this behalf by the panchayat and so far as may be necessary for ascertaining the amount of tax chargeable;

(a) permit that officer to inspect, examine and weight otherwise deal with the goods, and

(b) communicate to that officer any information and exhibit to him any bill, invoice or document of a like nature which he may possess relating to the goods.

(2) If any person bringing into or receiving from beyond, the octroi limits of a panchayat in which octroi is leviable, any conveyance or package shall refuse, on demand of an officer authorised by the panchayat in his behalf, to permit the officer to inspect the contents of the conveyance or package for the purpose of ascertaining whether it contains any goods in respect of which octroi is payable, the officer may cause the conveyance or package to be taken without unnecessary delay before the Secretary of the panchayat who shall cause the inspection to be made in his presence.

(3) In the case of non-payment on demand of any octroi leviable by a panchayat the naka karkun shall, unless there are any special reasons for not doing so, seize all the goods on which the octroi is leviable or such part thereof as would be of sufficient value to

satisfied the demand and may detain the same. A list of the goods seized together with a written notice that they shall be sold in the manner specified in the notice shall be furnished to the person from whose possession the goods are seized (hereinafter referred to as "the defaulter"). A copy of the notice shall be at the same time be sent to the Sarpanch :

Provided that the provisions of this sub-rule shall not apply to the goods, if any, carried in the passenger vehicles of the Gujarat State Road Transport Corporation.

(4) Where any goods seized under sub-rule (3) are subject to speedy and natural decay or where the expenses of keeping them are likely to exceed the amount of octroi payable by the defaulter, the person or persons seizing the goods shall inform the defaulter and also the Sarpanch or in the absence of the Sarpanch the Upa-Sarpanch that they will be sold at once. The Sarpanch or Upa-Sarpanch as the case may be, shall then sell them or cause them to be sold unless the amount of octroi demanded be forthwith paid.

(5) If at any time, before the sale begins, the defaulter pays at the office of the panchayat the amount of all the expenses incurred by the person collecting the octroi and of the octroi payable by him the goods seized under sub-rule (3) shall forthwith be delivered to him.

(6) If no such payment is made, the sale shall be effected and the proceeds of the sale shall be applied to the payment of the octroi and expenses incidental to the seizure, detection and sale and the surplus if any, shall be paid to the defaulter.

PART 4

Pilgrim Tax

37. Definition of pilgrim :-

In this Part "pilgrim" means a person visiting a gram or nagar during such period as may be fixed as a period of pilgrimage by panchayat with the previous approval of the Collector but does not include a person so entering who is under the age of three years or a resident of the gram or nagar so visited or a servant of Government or of a local authority or of the Gujarat State Road Transport Corporation deputed for duty at the place of pilgrimage :

Provided that nothing in this rule shall be deemed to prevent a panchayat from levying, with the previous approval of the Collector,

the tax under this Part for the whole year.

38. Rate of pilgrimage tax :-

The rate at which a panchayat may levy a pilgrim tax shall be such as maybe fixed by it, but not below the minimum and not exceeding the maximum rate specified in the Schedule annexed to this Part :

Provided that the tax payable-

- (i) in the case of children between the ages of 3 to 12 years; and
- (ii) in the case of students in respect of whom a certificate is produced from the head of an educational institution certifying that their visit is in pursuance of an excursion arranged by such institution. shall be leviable at not more than half such rate:

Provided further that no tax shall be leviable on a pilgrim who belongs to a 'Schedule Tribe or Schedule Caste :

- (2) where a question arises as to the age of a child, the matter shall be referred to the Sarpanch for decision.

39. Issue of pass on payment of pilgrim tax :-

On payment of the tax, a pass shall be issued to each pilgrim.

40. Size, form and colour of passes :-

The panchayat shall determine the size, form and colour of the passes and may have them printed.

41. Place of collecting tax :-

The tax shall be collected at such place or places as may be fixed by the panchayat for the purpose.

PART 5

Tax on Fairs, Festivals and Entertainments

42. Definitions :-

In this part unless the context otherwise requires :

- (i) "admission to an entertainment" includes admission to any place in which the entertainment is held;
- (ii) "Entertainment" means a cinema, circus, exhibition, amusement, games or sport to which persons are admitted for payment;
- (iii) "payment for admission" means-

(a) any payment for seats or other accommodation in a place of entertainment, and

(b) any payment for a programme or synopsis of an entertainment;

(iv) "proprietor" in relation to any entertainment includes owner, manager, agent or any person responsible for the management thereof.

43. Rate of tax on fairs and festivals :-

The rate at which a panchayat may levy a tax on fairs and festivals shall be such as may be fixed by it but not below the minimum and not exceeding the maximum rate specified in Schedule I annexed to this Part.

44. Determining period during which and limits of area within which tax shall be levied :-

The panchayat shall, with the previous approval of the district panchayat determine the period or periods during which, and the limits of the area within which the tax on fairs and festivals shall be levied.

45. Exemptions :-

No tax shall be levied for any open space or plot or land, occupied for exhibitions and demonstration arranged by local authorities or any Department of Government or any charitable institution or association for any purpose connected with social or educational welfare, from which no profit is to be derived.

46. Permit for occupation of open space or plot of land :-

No person shall, during the period and within the limits determined under rule 45, occupy any open space or plot of land for the purpose of a shop, booth or stall, or for doing business of any kind, for a cinema, circus or other entertainment without paying the tax and obtaining a permit from the panchayat.

47. Receipt for payment of tax and issue of permit :-

The Secretary or the person authorised by the panchayat in this behalf, shall receive payment of the tax under rule 43, give a receipt for the same, and issue a permit, in the forms determined by the panchayat, respectively for the receipt and the permit.

48. Validity of permit :-

The permit under rule 46 shall be valid for the full period determined under Rule 44.

49. Rate of entertainment tax :-

Subject to the provisions of section 13 of the Bombay Entertainment Duty Act, 1923 (Bom. I of 1923), the rate at which a panchayat may levy an entertainment tax shall be such as may be fixed by it but not below the minimum and not exceeding the maximum rate specified in Schedule II annexed to this Part :

Provided that no entertainment tax shall be levied on the exhibition of a film exhibited by or on behalf of a society or club affiliated to the Film Federation of India from which profit is not to be derived.

50. Manner of payment and recovery of entertainment tax :-

The tax on entertainment shall be due and payable on each occasion before the beginning of each entertainment and it shall be recovered from the proprietor.

51. Receipt for payment of entertainment tax :-

The Secretary or the person authorised by the panchayat in this behalf, shall receive the payment of the tax leviable under rule 49 and give a receipt for the same in the form determined by the panchayat.

52. Refund of entertainment tax :-

If after the payment of tax, the entertainment is not held on account of any unforeseen or unavoidable circumstances, and the amount of tax paid shall be refunded to the person who paid it provided he applies for such refund within 48 hours of payment.

PART 6

Tax on Bicycles and on vehicles drawn by Animals

53. Rate of tax on bicycles and vehicles drawn by animals :-

The rate at which a panchayat may levy a tax on bicycles and on vehicles drawn by animals shall be such as may be fixed by it not below the minimum and not exceeding the maximum rate in the Schedule annexed to this part.

54. Bicycles and vehicles on which tax shall be levied :-

(1) Subject to the provisions of sub-rule (2), the tax shall be levied for the whole year beginning on 1st April of each year on all bicycles and vehicles drawn by animals; owned by or in the possession of person for the time being resident within the limits of the panchayat and used within the said limits whether they are actually kept within or outside the limits of the panchayat.

(2) No tax shall be levied on-

(i) bicycles vehicle drawn by animals belonging to and used for service of the panchayat or the local authority of Government;

(ii) bicycles or vehicles drawn by animals, used by salaried servants of the panchayat and intended for the discharge of their duties in relation to the panchayat not exceeding one in the case of any salaried servant:

(iii) bicycles or vehicles drawn by animals used by police officers in the discharge of their duties and certified accordingly by the District Superintendent of Police.

55. Preparation of register of persons liable to :-

The Sarpanch shall cause to be prepared register containing names ¹ (names of person who own or possess a bicycle or a vehicle drawn by animals, which under rule 54, liable to tax.

1. Amended vide corrigendum P and HD No.KP/72-2./PRR 43(1)/64-JH, dated 4th February 1972.

56. Persons liable for payment of tax :-

Every person whose name stands in the register maintained by panchayat under rule 65, shall be liable for the payment of the tax to the panchayat unless he has given a notice in writing to the panchayat that he has ceased to own or possess or to use the bicycle or the vehicle, as the case may be, so that a bill for the next year may not be served on him.

57. Bicycles and vehicles to bear a number :-

(1) All bicycles or vehicles drawn by animals which are liable to tax shall bear a number plate provided by the panchayat at the cost of the owner or the person in possession of the bicycle or the vehicle.

(2) Any person committing a breach of the provisions of sub-rule (1) shall, on conviction, be punished with a fine which may extend to ten rupees.

58. Receipt for payment of tax :-

The Secretary or the person authorised by the panchayat in this behalf shall receive the payment of the tax and of the cost of the number plate, as the case may be and give a receipt for the same, in the form determined by the panchayat.

Deleted

PART 8

General Sanitary Cess

71. Definitions :-

In this Part, unless the context otherwise requires;-

- (i) "cess" means the general sanitary cess;
- (ii) "house" means any building or set of buildings within the same enclosure and used by the same occupier and includes a hut;
- (iii) "hut" means by building which is constructed principally of wood, mud, leaves, grass cloth thatch of whatever size and includes any temporary structure;
- (iv) "occupier" includes a person in actual possession of a house whether as owner, agent of owner or tenant;
- (v) "owner" includes a person who receives or is entitled to receive rent of the house if the house is let.

72. Rate of cess :-

(1) The rate at which a panchayat may levy cess shall be such as may be fixed by it but not below the minimum rate specified in the Schedule annexed to this Part.

(2) No cess under this Part shall be levied on-

- (a) buildings belonging to local authorities and used for public purposes and not used or intended to be used for purposes of profit;
- (b) buildings belonging to Government whether or not used or intended to be used for purposes of profit but not including building in respect of which a railway administration is liable to pay tax or a sum in lieu thereof by virtue of a notification under section 135 of the Indian Railways Act, 1890 (IX of 1890) or under section 3 of the Railways (Local Authorities Taxation) Act, 1941 (XXV of 1941);

PART 9

General Water Rate

76. Definitions :-

In this Part, unless the context otherwise requires:- ;

- (i) the words 'house', 'hut', 'occupier' and 'owner' shall have the same meaning as in Part VIII of the rules;

(ii) "rate" means the general water rate.

77. Rate of general Water rate :-

(1) The rate at which a Panchayat may levy general water rate shall be at such percentage of the rateable value of the building as it may decide, but not below the minimum of Rupees 5-per annum and not exceeding Rupees 50 per annum in respect of a single house other than a hut:

Provided that in the case of a hut the minimum rate 'payable by the persons other than the members of the Scheduled Castes and the Scheduled Tribes, shall be rupees two only per annum; and by the members of the Scheduled Castes and the Scheduled Tribes shall be rupee one only per annum:

Provided further that the rate shall be so fixed that the income from this rate together with the income from the special water rate, if any, shall be sufficient to meet the costs and maintenance of water works arrange- ments.

1 No rate under sub-rule (1) shall be levied on .- 3(a) deleted

(b) any house belonging to local authority and used or intended to be used solely for a public purposes and not used or intended to be used for purpose of profit ;

(c) any house used solely for charitable, educational or religious purposes and which yield no rent to the owner or trustee.

1. Substituted vide G:N.P. and H.D: No.KP/1369/PRR-43(11).68-JH, dated 22nd August 968.

78. General water rate effective from what date :-

The rate shall be leviable for the year beginning on the 1st April and ending on the 31st March next following If the rate comes into force on any day other than the 1st April, it shall be leviable by the quarter ending on the 30th June, 30th Septembar,31st December and 31st March next following and there- after by the year.

79. Rate from whom primarily leviable :-

(1) The rate shall be primarily leviable:-

(i) where the house on which it is assessed is in the occupation of the owner, from the owner.

(ii) in other cases, from

(a) the lessor, if it is let.

(b) the superior lessor, if it is sub-let.

(c) the person in whom the right to let vests, if it is unlet.

(2) On failure to recover any sum due on account of the rate from the person from whom it is primarily leviable the same may be recovered from the occupier of any part of the house in respect of which the rate is due such portion of that sum as the Sarpanch decides to be proportionately leviable in respect of that part of the house :

Provided that such occupier shall not be liable to pay the rate for any period for which the building was not in his occupation.

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80. Panchayat not liable for damages nor any claim for reduction in rate admissible on account of stoppage in water supply due to accident :-

If through any accident in water works arrangements, or any other cause, there is a temporary stoppage in water supply no reduction shall be allowed in the General water rate nor shall the panchayat be liable to pay damages for any loss or inconvenience sustained by the rate payer:

Provided that the panchayat may, in special cases with the concurrence of the district panchayat grant such remission or refund as it may deem fit, if there is a stoppage of water for a continuous period of more than a month.

PART 10

Fee on Markets and Weekly Bazars

81. Rate of fee on markets and weekly bazars :-

The rate at which a Panchayat may levy a fee on markets and weekly bazars shall be such as may be fixed by it but not below the minimum and not exceeding the maximum rate specified in the Schedule annexed to this Part.

82. Determination of the limits of area within which fee on markets and weekly bazars shall be levied :-

The fee on market and weekly bazar shall be levied by a Panchayat within the limits of such area as may be determined by it for the purpose.

83. Prohibition against selling commodities etc., without permit :-

No person shall sell any commodity including cattle or birds or occupy any open space or plot of land for the purpose of shop, booth, or stall or for doing business of any kind either in a market or weekly bazar, as the case may be, within the limits fixed under rule 85, without obtaining a permit from the panchayat on payment of the fee leviable under rule 81.

84. Power of panchayat to recover fees :-

In the case of non-payment on demand being made on the person liable to pay, the fee leviable under this Part, the amount due may be recovered by a person authorised by the panchayat in this behalf by distraint and sale on the spot of a sufficient portion of the commodity brought by him for sale without obtaining a permit.

85. Validity of permit :-

A permit granted under this part shall be valid for the period or for the day for which it is issued.

86. Receipt for payment of fee and issue of permit :-

The person authorised by the panchayat shall receive payment of the fee, give a receipt for the same and thereupon issue permit. The form of the receipt and of the permit shall be such as may be determined by the panchayat.

87. Remission or refund of fee when allowed :-

No remission or refund of the fee once recovered shall be made:

Provided that if the permit for the occupation of space is for a period longer than one month and if the permit is surrendered to the person authorised by the Panchayat before the expiry of the period for which the permit is valid, refund shall be paid for every full month after the date of surrender for which the permit is not utilised.

Provided further that no refund shall be granted for the fraction of a month.

88. Non applicability of these rules to market established under the Bombay Agricultural Produce Markets Act, 1939 :-

These rules shall not apply to a market established under the Bombay Agricultural Produce Markets Act, 1939 (Bom XXII of 1939) or any law corresponding to that Act in force in any part of

the State.

PART 11

Fee for use of Cart Stands and Tonga-stands

89. Rate of fee for use of Cart-stands and tonga stands :-

The rate at which a Panchayat may levy a fee for use cart-stands and tonga-stands within the limits of the Panchayat shall be such as may be fixed by it but not below the minimum and not exceeding, the maximum rate specified in the Schedule annexed to this Part.

90. Panchayat to put up notice boards showing rate of fee at cart or tonga-stands :-

The Panchayat shall put a notice board at the cart stand or tonga-stand fixed by it for the purpose showing the rates of fee leviable under this part.

91. Payment of fee :-

The fee shall be paid by the person in charge of the cart or the tonga to the person authorised by the Panchayat in that behalf at the cart-stands or the tonga-stands or at the office of the Panchayat.

92. Receipt for payment of fee :-

A receipt for payment of the fee shall be given in the form determined by the Panchayat.

PART 12

Special Water Rate

93. Definitions :-

In this part unless the context otherwise requires:-

- (i) "Connection" means connection for supplying water through pipes;
- (ii) the words "house" "occupier" and "owner" shall have the same meaning as they have in part VIII of these rules;
- (iii) "rate" means the special water rate.

94. Application for connection :-

(1) No connection shall be granted except on a written application of the owner of the house or his authorised agent or of the occupier with the written consent of the owner, or in the case of a house used for charitable, educational or religious purposes of the

trustees, manager or director of the charitable, educational or religious institution.

(2) The application referred to in sub-rule (1) shall be in the form determined by the Panchayat and shall be accompanied by a fee of Re. 1 for the preparation of an estimate of the cost of the connection applied for.

95. Deposit of amount of the estimated cost of connection :-

No application for a connection shall be considered by the Panchayat unless the applicant deposit with the Panchayat a sum equal to the estimated cost of the connection communicated to him by the Panchayat. Out of the sum so deposited by the applicant, an amount equal to the actual cost of the connection shall be retained by the Panchayat and the surplus amount if any, shall be refunded to the applicant within one month of the completion of the work:

Provided that the applicant shall of the amount deposited by him is not sufficient to cover the actual cost of connection pay the deficit to the Panchayat.

96. Connection when may be cut off :-

(1) The Panchayat may, at any time, cause the connection to be cut off if there is-

(i) a default of a payment of the rate due or of any other charges in respect of the connection, such as charges for new connection, cutting or repairs, within one month of the date of presentation of the bill for the same;

(ii) a breakage of or damage to pipes, meter cocks or for Other defects in the connection until the breakage, damage or defect is made good to the satisfaction of the panchayat;

(iii) a wastage of water until such wastage is stoppped to the satisfaction of the Panchayat.

(2) An appeal against the order of the Panchayat cutting off the the connection shall lie to the district Panchayat within 30 days from the date of such order. The decision of the district Panchayat, shall, be final.

96A. Charges in respect of reconnection when the connection is cut off :-

¹ When the connection is cut off under rules 96, it shall not be

renewed, until the arrears of the rates and other charges in respect of connection together with the charges specified below in respect of the expenses of cutting off and renewal of the connection are paid-

(i) A charge of Rs. 3 in cases where road is not required to be dug up or the road is required to be dug is only a metal road without any sort of asphaltting or cement concrete;

(ii) A charge of Rs 10 in cases where payment of road is required to be dug up for reconnection when the same is of asphalt or cement concrete.

1. Amended vide GNPH and D No.KP.1369-PRR-43(11)/68-JH, dated 22nd August, 1968.

97. Rate of special water rate where meter is not provided

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(1)The rate at which a panchayat may levy special water rates in cases where water is supplied through pipes but meter is not provided, shall be such as may be fixed by it but not below the minimum and not exceeding the maximum rate specified in Schedule I annexed to this part.

2 (2) In addition to the rule specified in sub-rule (1), a panchayat may levy special water rate for water supply for the construction of a house at such rate as may be fixed by it but not below the minimum and not exceeding the maximum rate specified in Schedule II annexed to this Part. These charges shall be paid in advance to the Sarpanch or to any other person duly authorised by the panchayat in this behalf alongwith the application for permission for building.

1. Inserted vide GNP and HD No. KP/1421/PRR-43(12)/68-JH, dated 18th October, 1968.

2. Amended vide GNPH and D No.KP.1369-PRR-43(11)/68-JH, dated 22nd August, 1968.

97A. Supply of water by meter :-

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(1) Where water is supplied through the pipes and meter is provided the charges for supply of water shall be according to the quantity of water consumed as ascertained by the meter but not below the minimum and not exceeding the maximum charges

specified in Schedule II annexed to this Part.

(2) The meter shall be provided by the panchayat on hire basis to the owner or his authorised agent or to any applicant on written demand by him at such rent as may be fixed by the panchayat:

Provided that the owner or his authorised agent or the applicant may provide the meter of the variety approved by the panchayat at his own cost.

1. Inserted vide GNP and HD No. KP/1421/PRR-43(12)/68-JH, dated 18th October, 1968.

98. Special water rate effective from what date :-

¹ .-The rate under sub-rule (1) of rule 97 shall be leviable in advance in two instalments in a year, the first instalment shall be payable on 1st April, and the second on 1st October. The rate for commercial and industrial purposes other than purposes for village industries shall be double the rate specified in Schedule I annexed to this Part.

1. Amended vide GNP and HD No. KP/1;69.PRR.43(11)/68-JH., dt. 22nd August, 1968.

98A. Charges bow payable when meter is not in working condi :-

¹ tion.-When water is supplied through pipes and meter is provided and the meter was not in working condition during any .calendar month or part thereof, the charges 'to bepaid for that month shall be the average of the charges paid during the preceding three months unless it can be satisfac- torily proved as to what quantity of water was consumed during such month

1. Inserted vide GNPand HD No.KP/1421/PRR.43(12)/68.JH,dt. 18th October 1968.

99. Special water rate from whom primarily leviable :-

(1) The rate shall be primarily leviable-

(1) Where the house on which it is assessed is in the occupation of the owner, from the owner.

(2) In other cases from-

(a) the lessor, if it is let,

(b) the superior lessor, if it sub-let,

(c) the person in whom the right to let vests, if it is unlet. (2) On failure to recover any sum due on account of the rate, from the person from whom it is primarily leviable such portion of that sum the same may be recovered from the occupier of any part of the house in respect of which the rate is due as the Sarpanch decides to be proportionately leviable in respect of that part of the house:

Provided that such occupier shall not be liable to pay the rate for any period for which the house was not in his occupation.

100. No refund remission or compensation to be due on account of stoppage or cutting off any connection :-

No refund or remission of the rate and no compensation of any kind shall 'be due in respect of the stoppage of water supply or cutting off of any connection under the Act nor shall such stoppage or cutting of relieve arty person of any liabilities he may have incurred prior thereto:

Provided that, the panchayat may, in special cases ¹ [grant such remis- sion or refund as it may deem fit, if there is a stoppage of water supply for a continuous period of more than a month.

1. Amended vide GNP and HD No. KP/1;69.PRR.43(11)/68-JH., dt. 22nd August, 1968.

PART 13

Fee for supply of water from wells and tanks

101. Definitions :-

In this part unless the context otherwise requires:-

(i) "domestic use" means the use of water for drinking, washing bathing (including bathing of cattle) cooking and sanitary purposes of a household;

(ii) "household" means a group of persons residing and messing jointly as the members of one domestic unit;

(iii) "tanks and wells" means tanks and walls for the time being vesting in a panchayat.

102. Permission of panchayat necessary :-

No person shall, without the previous written permission of the panchayat, use water from any tank or well for any purpose other than domestic use.

103. Application for grant of permit :-

(1) Any person ordinarily residing in the gram or nagar and desiring to use water from any tank or

(2) On receipt of the application under sub-rule (1) the panchayat shall, subject to the provisions of sub-rule (3) make such enquiries as it may think fit and if it is satisfied that there is no objection to grant the permission applied for, it may grant a permit in the Form appended to this part on payment of the fee prescribed under rule 104 or may refuse to grant the permit:

Provided that no permission for the supply of water from any tank or well shall be granted for the purpose of irrigation, unless applications for supplying water for such purpose are duly invited before a specified date.

(3) The applications for permission for supply of water for irrigation purposes shall be arranged according to priority based on the proximity of the lands to the tank or well and the permission shall be granted under sub-rule (2) according to such priority having regard to the available water supply, on payment of the fee prescribed under rule 104.

104. Rate of fee for supply of water from tanks and wells :-

The rate at which a panchayat may levy fee for supply of water from wells and tanks for any purpose other than domestic use or for the purpose of irrigation shall be such as may be fixed by it but not below the minimum and not exceeding the maximum rate specified in Schedule I and II respectively annexed to this Part.

105. Payment of fee :-

(1) The fees for the use of water for purposes other than irrigation shall be payable in full and in advance.

(2) The fee for the use of water for the purpose of irrigation shall be payable in full and in advance in the case of non-perennial crops and in the case of perennial crops, in four equal instalments payable on or before the 15th of January, the 15th of April, the 15th of July and 15th of October.

106. Stoppage or reduction of water supply when allowed :-

(1) Where due to unforeseen circumstances the supply of water from any tank or well runs short of the reasonable requirements of domestic use the panchayat may either stop the supply or reduce it to such extent as it may consider necessary for purpose other

than domestic use.

(2) In the event of the supply being stopped or reduced as provided under sub rule (i), the panchayat shall not be liable to pay any compensation in respect of any damage or loss to the crops of the person holding a permit under these rules:

Provided that any person who suffers loss from any stoppage or diminution of his water supply shall be entitled to refund or remission of the fee payable by him proportionate to the stoppage or diminution.

107. Maintenance of list of permit holder under rule 103 :-

The Secretary shall maintain a list of persons holding permits under rule 103. He shall also ensure that no person makes an unauthorised use of water from the tank or well.

108. Rate of fee for supply of water for cattle :-

Where a panchayat has made arrangement for filling a rough by water supplied from a well or a tank for the use of cattle, the panchayat may levy a fee for each cattle from the person owing or possessing the cattle at such rate as may be fixed by it but not below the minimum and not exceeding the maximum rate specified in Schedule III annexed to this part.

109. Preparation of register of persons liable to pay tax :-

The Sarpanch shall cause to be prepared a register containing a list of persons who own or possess cattle.

110. Person liable for payment of tax :-

Every person whose name stands in the register maintained by a panchayat under 109 shall be liable for the payment of the tax to the panchayat unless he has given notice in writing to the panchayat that he has ceased to own or possess the cattle.

111. Receipt for Payment of fee and maintenance of account of fee :-

The Secretary, shall maintain an account of fees received in respect of the permits issued under rule 103 and also under rule 108. He shall pass receipts for the fees received by him in such form as may be determined by the panchayat.

112. Permit holder or his agent or servant liable for damage to tank or well :-

Where any damage is made to the tank or well by the permit

holder or his agent or servant, the permit holder shall make good the loss to the panchayat.

113. Non-application of rules to certain cases :-

Nothing in this Part shall apply to a person in whose favour a right has been established under any law, usage contract, decree of order of a court or otherwise to use water from any tank or well to the extent of such right.

114. Preparation and publication of list of persons falling under rule 113 :-

(1) A panchayat shall prepare a draft, list of persons to whom this part would not apply by virtue of rule 113 and shall publish it in such manner as the panchayat thinks fit for the information of all person likely to be affected thereby together with a notice inviting objections or suggestions and specifying the date on or after which the draft list will be taken into consideration by the panchayat.

(2) The panchayat shall after considering all the objections or suggestions received by it under sub-rule (i) amend the list, if necessary, and forward such list together with the objections and suggestions to the District Development Officer for approval.

(3) On receipt of the list under subrule (2), the District Development Officer may either approve of the list with or without modifications or refer it back to the panchayat for reconsideration.

PART 14

Fee for temporary erection on, for putting up projections over temporary occupation of any public street or place

115. Rate of fee :-

The rate at which a panchayat may levy of fee for temporary erection on, or putting up projections over. or temporary occupation of any public street or place shall -be such as may be fixed by it but not below the minimum and not exceeding the maximum rate specified in the Schedule annexed to this Parr.

116. Application for permission and payment of fee :-

No permission for the temporary erection on or putting up projection over. or tsmprorary occupation of any public street or place vesting on the panchayat shall be given, unless the full amount of the fee as fixed by the panchayat is paid in advance, along with the application for such permission.

117. Definition :-

In this part, unless the context otherwise requires:-

- (i) "cess" means the special sanitary cess;
- (ii) "family" means the persons living and messing together in one house, including visitors, guest and servants;
- (iii) the words "house" and "owner" have the same meaning as in Part VIII of these rules.

118. Rate of special sanitary cess :-

The rate at which a panchayat may levy a special sanitary cess shall be such as may be fixed by it but not below the minimum and not exceeding the maximum rate specified in the Schedule annexed to this Part, on each privy, latrine, premises or compound cleansed by the panchayat agency or on each family using such privy, latrine, premises or compound:

Provided that the rate shall be so fixed that the income from the cess shall, as far as possible, be sufficient to meet the expenditure on providing the service for cleansing privies, latrines, premises or compounds.

119. Conditions necessary to be fulfilled prior to levy of special sanitary cess :-

No cess shall be levied under rule 118 unless and until the panchayat has-

- (a) made provision for the cleansing of the privy or latrine by manual labour or for conducting or receiving the sewage thereof into the panchayat sewers and for cleansing private premises or compounds;
- (b) issued either severally to the person to be charged or generally to the inhabitants or the gram or nagar or part of the gram or nagar to be charged with the cess one month's notice of the intention of the panchayat to make such provisions and to levy the cess.

120. Special sanitary cess effective from what date :-

The cess shall be leviable by the year beginning on the 1st April and ending on the 31st March next following. If the cess comes into force on any date other than the 1st April it shall be leviable by the

quarter ending on the 30th September, 31st January and 31st March next following and thereafter by the year.

121. Special sanitary cess primarily recoverable from whom :-

The cess shall be primarily recoverable from the owner of the which the privy, latrine, premises or compound is attached and in default of payment by him, from any person actually using the privy, latrine, premises or compound at any time during the period for which the cess is due. Where a privy, latrine, premises or compound is used by more than one family and the rate of cess is fixed per family, it shall be primarily recoverable from the owner of the houses in which such families reside and in default of payment by the owner, from the head of each family using the privy, latrine, premises or compound.

122. Refund of cess when granted :-

Where any privy, latrine, premises or compound has ceased to be used for a period of not less than three months, the panchayat may refund the whole or any portion of the amount of the cess levied in respect thereof for the said period :

Provided that no refund shall be made unless notice in writing of the fact of cessation of use of the privy, latrine, premises or compound has been given to the Panchayat :

Provided further that no refund shall be made in respect of any period previous to the date of the delivery of such notice.

PART 15A

Drainage Tax

122A. Definitions :-

In this Part, unless the context otherwise requires:-

(i) "connection" means a drainage connection with the drainage system;

(ii) "drainage system" means the drainage system operated by a panchayat;

(iii) the expression "annual letting value" shall have the meaning assigned to it in Part-II and the expressions "house", "hut", "occupier" and "owner" shall have the meaning assigned to them in Part.VIII of these rules.

122B. Rate of Drainage Tax :-

(1) The rate at which the Pan- chayat may levy a drainage tax on all buildings and lands connected or, as the case may be, deemed to be connected with the exceeding maximum rate specified in the Schedule annexed hereto :

(2) The following buildings and lands shall be exempted from the levy of tax under sub-rule (1), namely :-

(a) buildings and lands belonging to a local authority and used or intended to be used solely for' a public purpose and not used or intended to be used for purposes of profit;

(b) buildings and lands belonging to Government whether or not used or intended to be used for purposes of profit ;

(c) buildings and lands used solely for religious, educational or charitable purpose;

1 (d) Deleted.

1. Deleted vide GNPH and UDD No.KP/73/PRR/45(33)/79-57 dated 23rd March 1979

122C. When a building or land is deemed to be connected with panchayat drainage :-

A building or land and every tenement therein and in the case of a mill or factory, all buildings and land? within the premises of such mill or factory shall be deemed to have been connected with the drainage system for the purpose of rule 122-B: -

(1) when a gulley trap chamber has been constructed near outermost limits of the premises so as to make it possible for the owner thereof to connect such buildings, tenement or lands with the gulley trap chamber:

Provided that:-

(a) when the building is assessed on the annual letting value and is used as a shop, office, store room. or godown', it shall not be deemed to be connected with the drainage system so long as it is used as such shop, office, store room, or godown, unless arrangements are made for the waste water to pass from it to the gulley trap chamber :

(b) when any premises within, the same compound having a gulley trap chamber at the entrance of the premises or at any other end of the limits of the premises contain several tenements owned

by different persons, only those tenements which have an arrangement for the discharge of the waste water into that chamber shall be deemed to be connected with the drainage system; or

(2) when a general provision has been made in one part of the premises for the disposal of waste water by the inmates of all tenements in the premises; or

(3) when a water closet or urinal in such building or land or any part thereof is connected with the drainage system; or

(4) in the case of a mill or factory, when any part of such premises is connected with the drainage system.

122D. Tax on additional drainage connection :-

When an additional, drainage connection has been given to any building or land at the expense of the panchayat, an additional tax of two rupees per year shall be levied on such building or land:

Provided that when by a separation of the tenements in the building or the construction of an additional tenement in open land, to which the additional drainage connection has been given such drainage connection

122E. Refund or remission of tax in case of severance of connection :-

A refund or remission of the full drainage tax on the ground of severance of the connection from the drainage system shall be granted.

(1) if the connection is severed on the application of owner for the period after the expiry of one calendar month from the date on which the application is received or after the actual date of severance, whichever is earlier; and

(2) in any other case, for the period after the date on which the connection is severed.

122F. Special remission on account of shop offices and godowns :-

When any market, chawl or similar group of buildings under one management contains more than 24 separate tenements connected with the drainage system and used only as offices, godowns or shops (not being hotels boarding or tea and ice-cream shops) a remission to the extent of one fourth of the tax leviable

under the Rules shall be granted in respect of such tenements.

122G. Tax effective from what date :-

The tax shall be leviable the year beginning on the 1st April and ending on the 31st March next following. If the tax comes in force on any date other than the 1st April, it shall be leviable by the quarter ending on the 30th June, 30th September, 31st December and 31st March next following, and thereafter by the year.

122H. Drainage tax from whom primarily recoverable :-

(1) The tax shall be primarily recoverable :-

(i) where the building on which it is assessed is in the occupation of the owner, from the owner;

(ii) in other cases, from -

(a) the lessor, if it is let;

(b) the superior lessor, if it is sub-let;

(c) the person in whom the right to let vests, if it is unlet.

(2) On failure to recover any sum due on account of the tax from the person from whom it is primarily recoverable, the same may be recovered from the occupier of any part of the house, in respect of which the tax is due, or such portion of that sum may be so recovered as the Sarpanch decides to be proportionately recoverable in respect of that part of the house:

Provided that such occupier shall not be liable to pay the tax for any period for which the building was not in his occupation.

PART 15B

Lighting tax

122I. Definitions :-

In this part, unless the context otherwise requires the expression 'annual letting value' shall have the meaning assigned to it in part II and the expressions "house", "hut" "occupier" and "owner" shall have the same meaning as in the Part VIII of these rules.

122J. Rate of lighting tax :-

The rate at which a panchayat may levy a lighting tax shall be such as may be fixed by it *on the capital value or on the annual letting value of the building, but not less than 2.50 rupees per annum and not exceeding 10 rupees per annum in respect of a single house

other than a hut :

Provided that in the case of a hut the minimum rate shall not be less than one rupee per annum.

122K. Lighting Tax effective from what date :-

The tax shall be leviable by the year beginning on the 1st April and ending on the 31st March next following. If the tax comes into force on any date other than the 1st April, it shall be leviable by the quarter ending on the 30th June, 30th September, 31st December and 31st March next following and there- after by the year,

122L. Lighting tax primarily recoverable from whom :-

(1) The tax shall be primarily recoverable :-

(i) where the house on which it is assessed is in the occupation of the owner, from the owner;

(ii) in other cases, from-

(a) the lessor, if it is let;

(b) the superior lessor, if it is sublet;

(c) the person in whom the right to let vests, if it is unlet.

(2) On failure to recover any sum due on account of the rate from the person from whom it is primarily recoverable, the same may be recovered from the occupier of any part of the house, in respect of which the tax is due, or such portion of that sum may be so recovered as the Sarpanch decides to be proportionately recoverable in respect of that part of the house :

Provided that such occupier shall not be liable to pay the tax for any period for which the building was not in his occupation.

122M. Panchayat not liable for damage etc in certain circumstances - :-

If through any accident or any other cause, there is a temporary stoppage in electric supply, no reduction shall be allowed in the lighting tax nor shall panchayat be liable to pay damages for any loss or inconvenience sustained by the tax payer.

PART 16

Fee for cleaning cess pool constructed on land whether belonging to panchayat or not

123. Definitions :-

In this Part, unless the context otherwise requires, the words "house" "occupier" and "owner" have the same meaning as they have in Part VIII of these rules and the word "hotel" has the same meaning as it has in sub-part A of Part VII.

124. Rate of fee cleansing cess-pool :-

The rate at which a Panchayat may levy a fee for cleaning cess-pool shall be such as maybe fixed by it on all houses or hotels using 'cess-pools within a specified area or within the whole area of the Panchayat but not below the minimum and not exceeding the maximum rate specified in the Schedule annexed to this part.

125. Location and dimensions of the cess pool :-

No cess-pools shall be constructed by the owner or occupier of the house except on the location and according to the dimensions sanctioned "by the Panchayat.

126. Responsibility for providing lid to cess-pool :-

The owner or occupier of the house using the cess-pool shall keep the cess-pool covered with a lid.

127. Conditions necessary to be fulfilled prior to levy of fee for cleaning cess pool :-

No fee shall be levied under rule 124 unless and until the Panchayat has-

(a) made provision for the cleansing of the cess-pool;

(b) issued either severally to the persons to be charged or generally to the inhabitants of the gram or nagar or part of the gram or nagar as the case may be to be charged with the fee, one month's notice of the intention of the Panchayat to make such provision and to levy the fee.

128. Fee for cess-pool recoverable from whom :-

The fee shall be recoverable from the person-

(1) in whose name the cess-pool stands in register maintained for the purpose by the panchayat, or

(2) who actually uses the cess-pool.

129. Refund of fee for cleansing a cess.pool when granted :-

Where a cess-pool has ceased to be used, the panchayat may

refund the whole or any portion of the amount of the fee levied in respect of the cess- pool:

Provided that no refund shall be made unless notice in writing of the fact of the cessation of use of the cess-pool has been given to the panchayat:

Provided further that no refund shall be made in respect of any period previous to the date of the delivery of such notice.

PART 17

Fee for grazing cattle on grazing, lands vesting in a Panchayat

130. Definitions :-

In this Part "fee" means the fee for grazing of cattle in the lands which vest in the Panchayat and which are assigned for that purpose.

131. Fee for grazing cattle :-

The rate at which a Panchayat may levy a fee for grazing cattle shall be fixed by such as may be it but not below the minimum and not exceeding the maximum rate specified in the Schedule annexed to this Part.

132. No grazing of cattle without a permit :-

Where a panchayat levies such a fee, no grazing of cattle shall be allowed in any land assigned by it for that purpose except under a permit issued in this behalf.

133. Permit to be issued to whom :-

Permit for grazing of cattle may be issued by the Panchayat only to person residing within the limits of the gram or nagar as the case may be under its jurisdiction.

134. Fee for permit leviable for what period :-

Permit shall be issued by the Panchayat for period of one year beginning on 1st April and ending on 31st March next following and the full amount of fee due shall be recovered in advance at the time of issue of the permit. If the permit is issued on any day other than 1st April the fee shall be leviable by the quarter ending on the 20th June, 30th September, 31st December and 31st March next following and thereafter by the year.

PART 18

Consolidated tax on buildings or lands or both

135. Definitions :-

In this Part, unless the context otherwise requires:-

(a) "the Act" means the Gujarat Panchayats Act, 1961;

(b) the expressions "annual letting value" "occupier" and "owner" shall have the meaning assigned to them in Part II of these rules and the words "house" and "hut" shall have the meaning assigned to them in Part VIII of these rules;

(c) "consolidated tax" means a consolidated tax on buildings or lands or both situated within the limits of the gram or, as the case may be, nagar. in lieu of taxes specified in clause (i), (vii), (viii) and (xvb) of sub-section (1) of section 178 of the Act;

(d) words and expressions not defined in these rules but defined in the Act, shall have the meaning assigned to them in the Act.

136. Rate of Consolidated tax on buildings or lands or both :-

The rate at which a panchayat may levy a consolidated tax on buildings or lands or both shall be such as may be fixed by it on the annual letting value of the buildings or lands but not less than 6 1/4 per cent and not exceeding 20 per cent of the annual letting value after deducting sum equal to 10 per cent of the annual letting value in lieu of all allowances for repairs or on any other account whatsoever.

137. . Exemption from levy of the consolidated tax :-

The following buildings and lands shall be exempt from the levy of the Consolidated tax-

(i)

(a) buildings and lands belonging to a local authority and used or intended to be used solely for a public purpose and not used or intended to be used for purposes of profit;

(b) buildings and lands belonging to (i) the Gujarat State Road Transport Corporation, and (ii) the Gujarat State Electricity Board, and used or intended to be used solely for a public purpose and not used or intended to be used for purposes of profit;

(c) buildings and lands belonging to any other statutory corporation used or intended to be used solely for a public purpose and not used or intended to be used for purpose of profit;

(d) buildings and lands belonging to Government whether or not

used or intended to be used for purposes of profit;

(e) buildings and lands used solely for religious educational or charitable purposes.

(f) buildings and lands the annual letting value of which is not more than Rs. 10;

1 [(g) deleted.

(h) buildings and lands belonging to a member of the personnel of the United States Technical Co-operation Mission not used or intended to be used for purposes of profit;

(i) buildings and lands selected for development under village housing projects scheme;

(j) house sites set apart for landless agricultural workers.

(2) The buildings and lands belonging to new industries for a period of five years from the date of its establishment or from the date of the commencement of these rules, whichever event occurs later.

Explanation.-for the purpose of this sub-rule expression "new industry" shall have the meanings assigned to it in rule 36 of the said rules:

Provided that, nothing in this rule shall be deemed to exempt from tax any building or lands in respect of which a railway administration is liable to pay tax or a sum in lieu thereof by virtue of a notification under section 135 of the Indian Railways Act, 1890 (IX of 1890), or section 3 of the Railway (Local Authorities Taxation) Act, 1941 (XXV of 1941).

1. Deleted vide PH and UDD No.KP/73/PRR-34(3a)/79-JH, dated 23rd March, 1979.

138. Consolidation Tax to be effective from what date :-

The tax shall be leviable for the year beginning on 1st April, and ending on 31st March and shall not come into force except on the following dates namely, 1st April, 1st July, 1st October or 1st January, in any year, and if it comes into force on any day other than 1st April it shall be leviable by the quarter until the 1st April next following.

139. Application of rules 9 to 27 :-

In respect of matters not specifically provided in this part, rules 9

to 21 (both inclusive) contained in Part 11 of these rules shall mutatis mutandis apply

PART 19

Toll

142. Definition :-

In this Part unless the context otherwise requires:- "Toll Naka" means a panchayat Naka or station fixed by the Panchayat with the approval of the District Development Officer under rule 143 through which the vehicle and animals enter within the limits of its jurisdiction.

143. Fixing of Toll Nakas :-

A Panchayat which decides to levy toll shall, with the approval of the District Development Officer, fix toll nakas within the limits of its jurisdiction.

144. Rate of Toll :-

Toll may be levied by a Panchayat on all or any loaded or unloaded vehicle (other than motor vehicles or trailers save- as provided in section 20 of Bombay Motor Vehicles Tax Act, 1958) and on animals specified in column I of the Schedule Annexed to this Part on their entry into the toll naka limits at such rate as may be fixed by it but not below the minimum and not exceeding the maximum rates specified in column 2 and 3 respectively of the Schedule:

Provided that no toll shall be leviable on the vehicles, boats or animals. on which the tax has been levied under parts VI of these rules.

145. Exemption from toll :-

No toll shall be levied on.-

(a) any vehicle or animal carrying goods belonging to a local authority or Government;

(b) any vehicle or animal belonging to the residents of the panchayats and paying tax under part VI of these rules;

(c) any vehicles or animal used for passage of troops or for the passage of military or police officers on duty or the passage of any person or property in their custody;

(d) any vehicles or animal in transit.

146. Receipt for payment of toll :-

The Secretary or the person authorised by the panchayat in this behalf shall receive the payment made in respect of tell and give a receipt for the same in the form determined by the Panchayat.