

## **GUJARAT MUNICIPALITIES (COST OF LOCAL CESS ON LAND REVENUE AND WATER RATE), RULES, 1979**

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## **GUJARAT MUNICIPALITIES (COST OF LOCAL CESS ON LAND REVENUE AND WATER RATE), RULES, 1979**

Where as the draft rules entitled as the Gujarat Municipalities (Cost of Local Cess on Land Revenue and water Rate), Rules, 1978 were published as required by sub-section (3) of section 277 of the Gujarat Municipalities Act, 1963 (Gujarat 34 of 1963) at pages 209, 210 of the Gujarat Government Gazette (Extra Ordinary) Part I-A, central Section dated the 7th November, 1978 under Government Notification, Panchayats, Housing, and Urban Development department. No. KP 169/78/GMA 1078/6977 DH dated the 6th November, 1978 inviting objection and suggestions from all persons likely to be affected thereby up to December, 1978; And Whereas the objections and suggestions which have been received with respect to the said draft rules have been considered by the Government: Now, therefore, in exercise of the powers conferred by sub- section (1) of section 277 read with section 98E of the Gujarat Municipalities Act, 1963 (Gujarat 34 of 1964), the Government of Gujarat hereby makes the following rules namely:-

### **1. Short title :-**

These may be called the Gujarat Municipalities (Cost of Collection of Local Cess on Land Revenue and Water Rate) Rules, 1979.

### **2. Definitions :-**

In these rules, unless the context otherwise requires-

- (a) "Act" means the Gujarat Municipalities Act, 1963;
- (b) "Cess" means a cess a leviable under section 98A of the Act;
- (c) "Water Rate" means the water rate leviable under section 98B of the Act:

(d) "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 and five percent of the total sum recovered as water rate in any municipal borough.