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DANDELI NOTIFIED AREA (LEVY OF TAXES, TOLLS, CESSES, FEES AND OCTROI) ACT, 1966

23 of 1966

[22nd June, 1966]

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STATEMENT OF OBJECTS AND REASONS [KARNATAKACT No. 23 OF 1966] Karnataka Gazette, Extraordinary, dated 22-7-1966 In certain judicial proceedings it has been held that the demand and collection of taxes, toils, cesses and fees in the areas included in the Dandeli notified area on the 13th February, 1963 and the levy of octroi in the said area on the basis of notifications, rules and bye-laws applicable to the Notified Area before such inclusion are invalid. It is necessary to provide for the levy and collection of taxes, tolls, cesses, fees and octroi in the said area and to validate action taken in this behalf. Hence this Bill.

1. Short title :-

This Act may be called the Dandeli Notified Area (Levy of Taxes, Tolls, Cesses, Fees and Octroi) Act, 1966.

2. Definitions :-

In this Act, unless the context otherwise requires.

- (a) "Committee" means the committee of the Notified Area, Dandeli;
- (b) "Included area" means the area included in the original area by Notification No. PLM 8 TBL 62, dated the 13th February, 1963;
- (c) "Notified area" means the Notified Area, Dandeli, comprising the original area and the included area;
- (d) "Original area" means the area constituted, as Notified Area, Dandeli, by Notification No. LLH 4 TEL59, dated 27th February, 1959;
- (e) "Schedule" means a Schedule to this Act.

Municipalities Act, 1964 (Karnataka Act 22 of 1964).

3. Extension of certain provisions to the included area: Notwithstanding anything in the Bombay District Municipal Act, 1901 (Bombay Act 3 of 1901), insofar as it applied in the Bombay Area of the State of Karnataka before its repeal, or the Karnataka

- (b) the Special Officer appointed by Notification No. LLH 236 TET 60, dated the 29th October, 1960 and Notification No. PLM 11 TET 64, dated the 20th February, 1964 shall be deemed to be Special Officer appointed for the included area also;
- (c) the notifications, rules and bye-laws specified in Schedule A made and adopted in respect of the original area shall be deemed to be the notifications, rules and bye-laws made and adopted and applicable in respect of the included area also; and
- (d) the taxes, tolls, cesses and fees imposed and levied in pursuance of such notifications, rules and bye-laws as are referred to in clause (c) shall be deemed to be the taxes, tolls, cesses and fees imposed and levied in the included area.

4. Levy of Octroi :-

Notwithstanding anything in the Bombay District Municipal Act, 1901 (Bombay Act 3 of 1901) as it stood before its repeal and the Karnataka Municipalities Act, 1964 (Karnataka Act 22 of 1964),

- (a) the rates of octroi on goods and animals sanctioned in Government Notification No. PLM 152 TBR 62, dated the 17th November, 1964 and the Dandeli Notified Area Octroi Rules and Bye-laws sanctioned in Divisional Commissioner, Belgaum's No. GB/MRB IV 52, dated the 21st February, 1963 shall be deemed to be the rates for the levy of octroi on goods and animals sanctioned and made for the Notified Area; and
- (b) the limits of the notified area shall be deemed to be its octroi limits and the octroi stations specified in Schedule B shall be deemed to be the octroi stations of the Notified Area and shall continue to be such octroi stations until altered in accordance with the provisions of the Karnataka Municipalities Act, 1964.

5. Validation :-

Anything done or any action taken or purported to be done or taken by the Special Officer or the Committee (including any demand notice, bill or order, tendered or issued in respect of payment of the taxes, tolls, cesses and fees in the included area, or assessments, payments or recoveries made therein and all proceedings taken) before the commencement of this Act for the imposition, levy, assessment or collection of taxes, tolls, cesses or fees in the included area and for the levy, assessment, demand and collection of octroi in the Notified Area, shall, notwithstanding anything contained in the Bombay District Municipal Act, 1901 (Bombay Act 3 of 1901) or the Karnataka Municipalities Act, 1964 (Karnataka Act 22 of 1964) or any other law or in any judgment, decree, or order of a Court, be deemed to have been done or taken as if the provisions specified in clause (a) of Section 3 of this Act had been duly applied in the included area, the notifications, rules and bye-laws specified in Schedule A, had been the notifications, rules and bye-laws made for the said area and the taxes, tolls, cesses, fees and octroi imposed, levied, demanded and collected in pursuance of the said notifications, rules and bye-laws had been validly imposed, levied, demanded and collected; and accordingly.

- (a) no suit or other proceeding shall be entertained or continued in any Court for the refund of any tax, toll, cess, fees or octroi paid;
- (b) no Court shall enforce any decree or order directing the refund of any tax, toll, cess, fees or octroi paid;
- (c) any tax, toll, cess, fees or octroi may be assessed or recovered in pursuance of the notifications, rules and bye-laws specified in the

SCHEDULE A SCHEDULE

SCHEDULE A					
[See Sections 3(c) and 5]					
SI. No.	Description	No. and date of Notification or orde			
(1)	(2)	(3)			
1.	Rate on building on land or both				
2.	General Sanitary Cess				
3.	Lighting Tax				
4.	Octroi on animals goods or both	Government Notification No. LLH 8 TTX 59, dated the 31st May, 1961			
5.	Tolls on all vehicles excepting mechanically driven vehicles				
6.	Special Sanitary Cess				
7.	Octroi on animals or goods or both TBR 62, dated the 17th November 1964 and Corrigendum No. PLM 15TBR 62, dated the 22nd January,				
8.	General Property Tax and House Tax Rules of the Dandeli Notified Area				
9.	General Sanitary Cess Rules of the Dandeli Notified Area				
10.	Lighting Tax Rules of the Dandeli Notified Area Divisional Commissioner Belgaui Order No. GB				
11.	The Dandeli Notified Area Octroi Rules and Bye-laws				
12.	The Toll Tax Rules of the Dandeli Notified Area				
13.	The Special Sanitary Cess Rules of the Dandeli Notified Area				
14.	Special Water Rate for private connections	Government Notification No. PLM 98 TBR 62, dated the 8th October,1963			
15.	Tax on all or any vehicles, boats or animals used for riding, draught or burden, kept for use within the Dandeli Notified Area whether they are actually kept within or outside the said Notified Area				
16.	The conduct of Business Rules of Dandeli Notified Area Divisional Commissioner, Belgaum's Order No. GB/MRB/IV/33(A), dated 16th July, 1962				
17.	The rules for the grant of copies of the Dandeli Notified Area documents	Divisional Commissioner, Belgaum's Order No. GB/MRB/IV/52, dated the 21st February, 1963			
18.	Taxes, Exemptions, Remissions and Refund Rules	Divisional Commissioner, Belgaum's Order No. GB/MRB/IV/52, dated			

		the 25thFebruary, 1963
19.	Bye-laws of Dandeli Notified Area for enforcing the supply of information as to any cases of dangerous diseases framed under Section 48(1)(h) of the Bombay District Municipal Act, 1901	the 23th ebidary, 1903
20.	Bye-laws of Dandeli Notified Area, for regulating the disposal of the dead framed under Section 48(1)(g) of the Bombay District Municipal Act, 1901	Divisional Commissioner, Belgaum's Order No. GB/MRB/IV/52, dated the 25/28th June, 1962
21.	Bye-laws of Dandeli Notified Area for depositing the rubbish, etc., in the Notified Area, Dandeli, framed under Section 48(1)(m) of the Bombay District Municipal Act, 1901	
22.	Bye-laws of Dandeli Notified Area for Registration of Births, Deaths and Marriages in the Notified Areas, Dandeli, framed under Section 48(1) (f) of the Bombay District Municipal Act, 1901	Divisional Commissioner, Belgaum's Order No. GB/MRB/IV/52, dated the 16th July, 1962
23.	Bye-laws of Dandeli Notified Area under clause (n), (o), (r) and (s) of sub-section (1) of Section 48 of the Bombay District Municipal Act, 1901, regarding construction of buildings	
24.	Bye-laws of Dandeli Notified Area regarding the mode and manner of publication of Rules, Bye-laws and General Notices	Divisional Commissioner, Belgaum's Order No. GB/MRB/IV/52, dated the 21st February, 1965

SCHEDULE B SCHEDULE

	SCHEDULE B				
[See Section 4(b)]					
SI.	Name of Nakas	Place where situated			
No.					
(1)	(2)	(3)			
1.	Ambewadi Naka	Near the level crossing gate on the Dandeli Barobi Road			
2.	Haliyal Road Naka	Near the Halmardi Nalla on the Dandeli Karka Road			
3.	Vinroli Road Naka	Near the junction of the Roads leading to Virnoli and the Indian Plywood Manufacturing Company, Dandeli, opposite to the Wet Nursery			
4.	Causeway Naka	Near the Southerd end of the Causeway of the Kali river near Bailapur			
5.	 Electro Metallurgical	Near the junction of the Roads leading to the			

	Works Road Naka	Government Forest Timber Depot, the E.M.W. Road
6.	Railway Station Naka	on the North of the Dandeli Railway Station
7.	Depot Area Naka	Near the R.F.O's. Quarters in the Government Forest Timber Depot, Dandeli
8.	Office Naka	Notified Area Office, Dandeli.