
BOMBAY VILLAGE PANCHAYATS (REFUND) RULES, 1960

CONTENTS

1. Short title
2. Application to claim refund of amount of tax, fee etc., not due or paid in excess
3. Panchayat to consider application for refund
4. Secretary to serve notice on applicant to receive amount of refund

BOMBAY VILLAGE PANCHAYATS (REFUND) RULES, 1960

In exercise of the powers conferred by Section 176 of the Bombay Village Panchayats Act, 1958 (Bom.III of 1959), and in supersession of all previous rules made in this behalf under any of the enactments repealed by Section 185 of the said Act, the Government of Bombay hereby makes the following rules, namely:-

1. Short title :-

These rules may be called the BOMBAY VILLAGE PANCHAYATS (REFUND) RULES, 1960 .

2. Application to claim refund of amount of tax, fee etc., not due or paid in excess :-

Where any person has paid to the panchayat any amount of tax, fee or other sum, not due to the panchayat or has paid any amount of tax, fee or other sum, in excess of what is due from him he may within a period of twelve months from the date of such payment, make an application to the panchayat for the refund of such amount. The application shall be accompanied by documents, if any, which serve as evidence to show that the amount of tax, fee or other sum paid by the applicant was not due from him or was in excess of what was due from him:

Provided that, the panchayat may, for sufficient reason consider an application for refund made after the expiry of the said period of twelve months:

Provided further that, nothing in this rule shall apply to refunds of octroi dealt with under R.30 of the Maharashtra Village Panchayats Taxes and Fees Rules, 1960 R.31 of the Maharashtra Village

Panchayats Taxes and Fees Rules, 1960R.32 of the Maharashtra Village Panchayats Taxes and Fees Rules, 1960R.33 of the Maharashtra Village Panchayats Taxes and Fees Rules, 1960R.34 of the Maharashtra Village Panchayats Taxes and Fees Rules, 1960

3. Panchayat to consider application for refund :-

(1) On receipt of an application under rule 2, the Secretary shall collect all the papers in relation to the payment of the tax, fee or other sum referred to in the application and place the application, and connected documents, if any, together with all such papers before the panchayat.

(2) The panchayat shall then consider the application in the light of the evidence if any, produced by the applicant and the papers relating thereto collected by the Secretary under sub-rule (1) and if it is satisfied that the applicant is entitled to the refund of the amount claimed in the application, the panchayat shall pass a resolution for allowing such refund. An order for payment of a refund shall be in the Form hereto annexed and signed by the Sarpanch. The Secretary shall obtain the signature of the person in whose favour the order of refund has been made in token of having received the amount specified in the said order.

(3) Where the panchayat is of opinion that the applicant is not entitled to any refund it shall pass a resolution to that effect and thereupon the Secretary shall inform the applicant accordingly.

4. Secretary to serve notice on applicant to receive amount of refund :-

On the passing of the resolution under Sub-rule (2) of rule 3, the Secretary shall forthwith serve on the applicant a notice requiring him to collect the amount of the refund from the office of the panchayat within such period not less than three months as may be specified in the notice:

Provided that, where the amount of refund is not collected within the period specified in the notice the applicant shall not, except for reasons which in the opinion of the panchayat are sufficient, be entitled to collect the amount.