

## **BOMBAY VILLAGE PANCHAYATS CESS ON LAND REVENUE (DEDUCTION OF COST OF COLLECTION) RULES, 1969**

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## **BOMBAY VILLAGE PANCHAYATS CESS ON LAND REVENUE (DEDUCTION OF COST OF COLLECTION) RULES, 1969**

In exercise of the powers conferred by clause (xlvi) of Sub-Section (2) of Section 176 read with clause (1) of Sub-Section (2) of Section 57 of the Bombay Village Panchayats Act, 1958 (Bom.III of 1959), and of all other powers enabling it in that behalf, the Government of Maharashtra hereby makes the following rules, the same having been previously published as required by Sub-Section (4) of the said Section 176, namely

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

These rules may be called the BOMBAY VILLAGE PANCHAYATS CESS ON LAND REVENUE (DEDUCTION OF COST OF COLLECTION) RULES, 1969 .

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

In these rules, unless the context otherwise requires, -

- (a) "Act" means the Bombay Village Panchayats Act, 1958 ;
- (b) "Section" means a section of the Act.

### **3. Expenses of assessment and collection of cess on land revenue :-**

(1) On account of expenses of assessment and collection of the cess on land revenue under Section 127 , the State Government shall deduct one half per cent, of the amount of the cess collected.

(2) In calculating the amount of the deduction, fraction of a rupee equal to or less than fifty paise shall be disregarded, and fraction of a rupee exceeding fifty paise shall be counted as one rupee.

