

## **Goa Panchayat Raj (Write Off Irrecoverable Amounts) Rules, 1999**

### **CONTENTS**

1. Short title and commencement
2. Definitions
- 3 . Statement of irrecoverable amounts to be laid before the Panchayat or the Zilla Panchayat
4. Entrustment of recovery of dues to the Taluka Revenue Office
5. Powers of Panchayat to write off in certain cases
6. Powers of Zilla Panchayat to write off in certain cases
7. Tax, fee, rate or other amount due to be written off by Village Panchayat
8. Amount written off to be entered in a register

## **Goa Panchayat Raj (Write Off Irrecoverable Amounts) Rules, 1999**

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

(1) These rules may be called the Goa Panchayat Raj (Write off irrecoverable amounts) Rules, 1999;

(2) They shall come into force at once.

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

In these rules, unless the context otherwise requires,-

(a)"Act" means the Goa Panchayat Raj Act, 1994 (Goa Act 14 of 1994);

(b)"Section" means a section of the Act;

(c)Words and expression used but not defined in these rules shall have the same meaning as assigned to them under the Act.

### **3. Statement of irrecoverable amounts to be laid before the Panchayat or the Zilla Panchayat :-**

The Secretary of the Village Panchayat or the Chief Executive Officer of the Zilla Panchayat, as the case may be, shall prepare at the end of every half of financial year, a statement of the arrears of sums due to the Panchayat or the Zilla Panchayat, as the case may be, on account of any tax, fee, rate or other amount whatsoever whether under a contract or otherwise, or any sum payable in connection therewith, which in his opinion are irrecoverable and shall, with the reasons for non-recovery, place such statement before the Panchayat or the Zilla Panchayat, as the case may be, at its next meeting.

### **4. Entrustment of recovery of dues to the Taluka Revenue Office :-**

The Village Panchayat or the Zilla Panchayat, as the case may be, shall before considering the question of write off, make a request to the Mamlatdar incharge of Taluka revenue office to recover the sum due as provided under sub-section (6) of section 154 or sub-section (6) of section 197 of the Act, as the case may be, as an arrears of land revenue.

### **5. Powers of Panchayat to write off in certain cases :-**

The Village Panchayat may, on the ground of poverty, write off arrears of the following sums due to it which are irrecoverable, namely:-

(a) house tax or any sum payable in connection therewith due from any person living in a hut and does not own any property within or outside the jurisdiction of the Village Panchayat, subject to a maximum of Rs. 25/- in each case; and

(b) tax on entertainment or any sum payable in connection therewith due from any person whose whereabouts are not available, subject to a maximum amount of Rs. 200/- in each case.

### **6. Powers of Zilla Panchayat to write off in certain cases :-**

Where the recovery of arrears of sum due is entrusted to the Mamlatdar under rule 4 of these rules Zilla Panchayat may, on receipt of a report from the Mamlatdar concerned that the recovery cannot be made, write off the sums due in cases where such sums do not exceed five thousand rupees and in other cases with the approval of the Government.

**7. Tax, fee, rate or other amount due to be written off by Village Panchayat :-**

Where the recovery of any arrears of tax, fee, rate or other amount of sum due is entrusted to the Mamlatdar under rule of these rules, the Village Panchayat may, on a receipt of report from the Mamlatdar that such dues are irrecoverable, write off such tax, fee, rate or other amount or sums due not exceeding one thousand rupees and in other cases with prior approval of the Government.

**8. Amount written off to be entered in a register :-**

If the Village Panchayat or Zilla Panchayat, as the case may be, write off any arrears of amount or sums due to it, such items of arrears written off shall be entered in a Register of write off irrecoverable amounts in the form hereto.