

## **MAHARASHTRA MUNICIPALITIES (DISCOUNT AND INTEREST IN RESPECT OF MUNICIPAL DUES) RULES, 1970**

### **CONTENTS**

1. Short title and commencement
2. Definitions
3. Manner and prescribed period for obtaining discount for prompt payment of Municipal
4. Remission of interest when sum due is Re. 1 or less

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

(1) These rules may be called the Maharashtra Municipalities (Discount and Interest in respect of Municipal Dues) Rules, 1970

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(2) They shall come into force on the 1st day of September, 1970.

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

In these rules, unless the context otherwise requires,-

(a) "Act" means the Maharashtra Municipalities Act, 1965 (Mah. XL of 1965).

(b) "Form" means the form appended to these rules; and

(c) "Section" means a section of the Act.

### **3. Manner and prescribed period for obtaining discount for prompt payment of Municipal :-**

(1) Every bill or the copy of the bill presented in accordance with sub-section (1) of Section 153 includes a note in Form I.

(2) Where the bill is paid within fifteen days from the date of the presentation thereof, the Chief Officer, shall deduct the amount of discount from the bill and issue a receipt showing the gross

amount, the discount and the net amount of the bill paid:

Provided that, no discount shall be paid on any amount in the bill due by way of arrears and for which a bill had been issued earlier.

(3) Whenever any discount is paid, a note thereof shall be taken on the back of the office copy of the bill showing number and the date of receipt passed on to a person. A note shall also be taken in the Municipal Accounts against the relevant original credit entry and other records in which the money received are entered in detail.

(4) In case of a bill issued during the period commencing on 15th June, 1966 and ending on the date of coming into force of these rules which was paid within 15 days of the date of the presentation thereof but in respect of which no discount was paid, the tax payer may apply, for such discount and the Chief Officer on due verification of the claim, may either pay the discount in cash or adjust the same as advance collection of taxes due for the next year, according to the instructions of the claimant.

**4. Remission of interest when sum due is Re. 1 or less :-**

Where the amount of interest due from any person for any period under Section 166 is one rupee or less the Chief Officer may, on an application by such person remit the whole of the interest payable by him.