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MAHARASHTRA VILLAGE PANCHAYATS TAXES and FEES RULES, 1960

In exercise of the powers conferred by clause (xxvi) of sub-section (2) of Section 176 of the Bombay Village Panchayats Act, 1958 (Bom. III of 1959), and of all other powers enabling it in that behalf and in super session of all rules made under any of the enactments repealed by section 185 of the said Act and force insofar as they provide for matters covered by these rules, the Government of Maharashtra hereby makes the following rules, the same having been previously published as required by sub-section (4) of that section, namely

1. Short title :-

These rules may be called the Maharashtra Village Panchayats Taxes and Fees Rules, 1960 .

PART 1

General

2. Definitions :-

In these rules, unless there is anything repugnant in the subject or context, -

(a) "Act" means the Bombay Village Panchayat Act, 1958;

(b) "Fee" means a fee leviable under Section 124 .

(c) "Local Authority" means -

(1) A Corporation constituted under the Bombay Municipal Corporation Act (Bom. III of 1888), the Bombay Provincial Municipal Corporation Act, 1949 (Bom. LIX of 1949) or the City of Nagpur Corporation Act, 1948 (M.P. Act No. II of 1950);

¹[(2) a Zilla Parishad constituted under the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961;]

(3)²[***]

(4) a Municipality constituted under -

(i) the Bombay Municipal Boroughs Act, 1925 (Bom. XVIII of 1925).

(ii) The Bombay District Municipal Act, 1901 (Bom. III of 1901);

(iii) The Central Provinces and Berar Municipalities Act, 1922 (C.P. and Berar Act No. 11 of 1922) or;

(iv) The Hyderabad District Municipalities Act, 1956 (Hyd. Act No. XVIII of 1956);

(5) a Cantonment Board constituted under Cantonments Act, 1924 (III of 1924);

(6)² [***]

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

1. Subs. by G.N. of 1/7/1966.

2. Subs. by G.N. of 1/7/1966.

3. Procedure for levying tax or fee which is not obligatory :-

¹Every panchayat before deciding to levy a tax or fee ¹[which is not obligatory under sub-section (1) of Section 241 shall observe the following procedure, namely

(a) The panchayat shall, by resolution passed at its meeting, select a tax or fee which it proposes to levy and in such resolution shall specify the rate at which it is to be levied;

(b) The panchayat shall then notify to the public the proposal together with that part of these rules which relates to that tax or fee by beat of drum in the village and by means of a notice affixed in the office of the panchayat and at the village chavdi or chora, ³ [and in the absence of a village] specifying a date, not earlier than one month after the date of such publication, on or after which the panchayat shall take the proposal into consideration.

(c) Any inhabitant of the village objecting to the levy of the tax or fee proposed by the panchayat may send this objection or suggestion in writing or before the date specified in the notice published under clause (b);

(d) On or after the date fixed under clause (b) the panchayat shall consider all objections and suggestions made under clause (c) and may finally select a tax or a fee and decide the rate at which it is to be levied.

1. Ins. By G.N. of 23/5/1978.

3. Ins. By G.N. of 1/7/1966.

4. Final publication of rules relating to tax or fee to be levied :-

Where a panchayat finally decides to levy any tax or fee the rules in that part of these rules which relate to such tax or fee, together with a notice stating the tax or fee to be levied and the rate thereof shall be published by the panchayat by affixing a copy thereof in the office of the panchayat ¹ [and at the village chavdi or chora and in the absence of a village chavdi or chora at any other conspicuous place or places in the village]. It shall also announce by beat of drum in the village the fact of such publication. The tax or fee shall accordingly be levied from the date which shall be specified in the notice and which shall not be earlier than one month after the date of publication of the notice.

1. Ins. by G.N. of 1/7/1966.

4A. Procedure for abolishing or varying a tax or fee :-

¹

(1) A panchayat may, at a special meeting, pass a resolution to propose the abolition of any tax or fee already levied or a variation in the amount or rate thereof.

(2) Any such proposal shall be dealt with in accordance with the procedure laid down in Rule 3 and 4 for the levy of a new tax or fee and the notification of the abolition or variation of a tax or fee under this rule shall be conclusive proof that such abolition or variation has been made in accordance with the provisions of these rules.]

1. Added by G.N. of 3/5/1969.

5. Appeal against levy of any tax or fee :-

A person desiring to make an appeal under subsection (5) of Section 124 shall do so within sixty days from the date of publication of the notice under Rule 4.

5A. Receipt of tax or fee paid on behalf of person liable to pay it :-

¹ Where any sum is due from any person on account of any tax or fee levied by the panchayat, the Secretary or any person authorized by the Panchayat, may accept the payment of such sum if made by any other person on behalf of the person primarily liable therefore and give a written receipt for the sum so received to the person making the payment.

Provided that, the rights of the person primarily liable to pay such sum, or of the other person making the payment, shall not be adversely affected by virtue of any such payment made to and received by the Secretary or the authorized person.

1. Ins. by G.N. of 23/11/1984.

PART 2

TAX ON BUILDINGS AND LANDS

6. Definitions :-

In this Part unless there be anything repugnant in the subject or context, -

(a) "owner" includes the person who receives or is entitled to receive rent of the building or land, if such building or land is let;

(b) "occupier" includes a person in actual possession of a building or land whether as owner, agent or tenant;

¹ (c) "area of building" means a structure constructed with any materials whatsoever for any purpose whether used for human habitation or not and includes :-

(i) foundation, plinth, walls, floors, roofs, chimneys, plumbing and building services, fixed platforms;

(ii) verandas, balconies, cornices, projections;

(iii) part of a building or anything affixed thereto;

(iv) any wall enclosing or intended to enclose any land or space, signs and outdoor display structures;

(v) tanks constructed for storage.]

1. Subs. by G.N. of 3/12/1999.

7. Rate of tax on buildings and lands :-

(1) Every panchayat which decides to levy a tax on buildings and lands shall subject to the provisions of sub-rule (2) and after following the procedure prescribed in Rule 3 and Rule 4 levy it at such rate based ¹[on the total area (on the basis of per square foot)] value of the lands and buildings, as may be decided by it, but not below the minimum and not exceeding the maximum rate, specified in the Schedule annexed to this Part.

(2) The following lands and buildings shall be exempted from levy of tax under Sub-rule (1), namely

(a) lands and buildings belonging to a local authority and used or intended to be used solely for a public purpose and not used or intended to be used for purposes or profit;

(b) lands and buildings belonging to Government whether or not used or intended to be used for purposes of profit.

(c) Lands and buildings used solely for religious, educational or charitable purpose;

(d) ¹[***]

(e) ³ [***]

(I) lands and buildings belonging to a member of the personnel of the United States Technical Co-operation Mission not used or intended to be used for purposes or profit:

Provided that, nothing in this rule shall be deemed to exempt from tax any lands and buildings in respect of which a railway administration is liable to pay tax or a sum in lieu thereof in virtue of a notification under Section 135 of the Railways Act, 1890 or S.3 of the Railways (Local Authorities Taxation) Act, 1941

1. Deleted by G.N. of 3/12/1999.

3. Deleted by G.N. of 23/11/1984.

8. Tax effective from what date :-

The tax shall be leviable for the year beginning on 1st April and ending on 31st March and shall not come into force except on the following dates, viz, 1st April, 1st July, 1st October or 1st January, in any year and if it comes into force on any day other than the 1st April it shall be leviable by the quarter till the 1st April next following.

9. Preparation of assessment list :-

(1) The Sarpanch shall prepare or have prepared an assessment list showing :-

(a) the serial number of each building or land;

¹[(a) the type of each building, that is to say, whether it is, -

(i) a hut or mud house, or

(ii) a brick house built in clay, or

(iii) a pucca house built in stones, bricks and lime or cement, or

(iv) a new type R.C.C. built house;]

(b) the name of the owner and the occupier, if known;

(c) the capital valuation or the annual letting value, as the case may be; and

(d) the amount of tax assessed thereon :

²[Provided that, the panchayat may and, if so required by the State Government or the Standing Committee, shall entrust the preparation of the assessment list to an officer in the service of the

(2) Where the tax is assessed ³[on the basis of the area] a sum equal to 10% of the said ⁴[assessment] shall be deducted from the ⁴[assessment] in lieu of all allowance for repairs or on any other account whatsoever.

(3) For the purpose of preparing such assessment list, the Sarpanch or any person acting under his authority ³[or the Assessment Officer,] as the case may be, may inspect any building or land in the village.

⁴ [(4) The assessment list shall be approved by the Committee specified below to check any arbitrary assessment if made before finalization of such assessment list. The Committee shall consist the following members: -

(i) Deputy Engineer (works) = Chairman

(ii) Sarpanch = Member

(iii) Extension Officer (Village Panchayat) = Member

(iv) Village Development Officer or Gramsevak = Member -Secretary (Secretary of the Panchayat).

1. Ins. By G.N. of 8/8/1975.
2. Subs. by G.N. of 1/7/1966.
3. Subs. by G.N. of 3/12/1999.
4. Added by G.N. of 3/12/1999.

10. Person primarily liable for tax how to be designated if his name cannot be ascertained :-

Where the name of the person primarily liable for the payment of the tax cannot be ascertained, it shall be sufficient to designate him in the assessment list and in any notice which it may be necessary to serve upon the said person as 'the holder, of such premises without further description.

11. Publication of notice of time fixed for lodging objections :-

When the assessment list is completed, the Sarpanch shall cause a notice to be given by the beat of drum in the village that the list is open for inspection at the office of the panchayat and that objections will be considered and decided, -

(i) where the assessment list is prepared by the Sarpanch, by the panchayat, and

(ii) Where the assessment list is prepared ¹[by the Assessment Officer, by such Officer,] on a day after thirty days of the date of notice thereof :-

² [Provided that, if any person has previously informed the panchayat in writing that as he is not ordinarily residing in the village anything to be communicated to him should be sent to him at the address specified in this behalf, then a copy of such notice shall be sent to such person by registered post.]

1. Added by G.N. of 3/12/1999.
2. Added by G.N. of 13/5/1971.

12. Inspection of assessment list :-

Every person whose name is included in the list as the owner or occupier, of any property, every person claiming to be the owner or occupier of any property, every person in the possession of any property, included in the list, and any agent of such person may inspect the list and take extract therefrom without payment of any charge therefore.

13. Consideration of objections to assessment list and authentication of list :-

(1) All objections to the assessment shall be considered and decided by the panchayat or the ¹[Assessment Officer] as the case may be, on the date specified in the notice published under rule 11 or on any later date and the decision of the panchayat or the ¹[Assessment Officer], as the case may be, shall be communicated to the person objecting to the assessment.

(2) ³[***]

(3) The panchayat shall cause all amendments necessary in accordance with the order of the ⁴[Panchayat Samiti or the Standing Committee as the case may be,] when an appeal is preferred and the decision of the panchayat or the ³[Assessment Officer] as the case may be in other cases, to be made in the assessment list which shall be authenticated by the signature of Sarpanch or the ³ [Assessment Officer], as the case may be not later than the 31st day of July of the year in which the assessment list is prepared.

1. Subs. by G.N. of 1/7/1966.
3. Deleted by G.N. of 1/7/1966.
4. Subs. by G.N. of 1/7/1966

14. Entries in the authenticated list conclusive evidence :-

The entries in the list authenticated under the last preceding rule shall be conclusive evidence of the amount of the tax leviable under these rules.

15. Amendment of assessment list :-

The panchayat may at any time alter the assessment list by inserting or altering any entry in respect of any property, such entry having been omitted from or erroneously made in the assessment list, through fraud, accident or mistake or in respect of any building constructed, altered, added to or reconstructed in whole or in part, where such construction, alteration, addition or reconstruction has been completed after preparation of the assessment list after giving notice to any person likely to be adversely affected by the alteration of the list of a date not earlier than one month after the date of service of such notice, before which any objection to the alternation should be made.

(2) An objection made under sub-rule (1) by any person likely to be adversely affected by any such alteration before the time fixed in such notice shall be dealt with in all respects as if it were an objection under Rule 11.

(3) Any entry or alteration made under this rule shall have the same effect as if it had been made in the case of building constructed, altered, added to or reconstructed on the day on which such construction, alteration, addition or re-construction was completed or on the date on which the new construction, alteration, addition, or re-construction was first occupied whichever first occurs, or in other cases, on the earliest day in the current official year in which the circumstances justifying the entry or alteration existed; and the tax or the enhanced tax, as the case may be, shall be levied in such year in the proportion which the remainder of the year after such day bears to the whole year.

16. Notice to be given to Sarpanch of demolition or removal, etc., of building :-

(1) Where any building or any portion of a building which is liable to the payment of a tax is demolished or removed, or is burnt or falls down, the person primarily liable for the payment of the said tax shall give notice thereof in writing to the Sarpanch.

(2) Until such notice is given the person aforesaid shall continue to be liable to pay such tax as he would have been liable to pay in respect of such building if the same, or any portion thereof, had not been demolished, removed, burnt or as the case may be, fallen down.

16A. Notice of transfer of title to property to be given to panchayat and assessment list to be amended

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(1) Whenever the title to any property liable to the payment of the tax is transferred or assigned, the person transferring or assigning the same and the person to whom the same is transferred or assigned, shall respectively, give notice of such transfer or assignment to the Sarpanch or any person authorised by the panchayat in this behalf, within one year from the date of final transaction.]

(2) In the event of the death of person who is an assessee in respect of any such property, the person to whom such title is transferred or assigned as heir or otherwise, shall give notice to the Sarpanch or the authorised person, within one year from such death on production of necessary evidence of death.

(3) On receipt of any notice under Sub-rule (1) or (2), the panchayat may after verification by local inquiry and following the procedure prescribed in rules 11 to 13 for calling for and consideration of the objections, by a resolution passed at its meeting cause the necessary amendments in the assessment list to be duly made and authenticated.

(4) If the panchayat fails to cause necessary amendments to the assessment list under sub-rule (3), within the period of two months from the date of receipt of such notice, the assessment list shall be deemed to have been duly amended.]

1. Added by G.N. of 23/11/1984.

17. Assessment list to be revised every four years :-

The assessment list shall be completely revised once in every four years :

Provided that the panchayat may, suo motu or on an application made to it by any person in that behalf, make such alteration, every year, in the assessment list authenticated under Rule 13. and the provisions of Rule 9 to Rule 16 shall apply in relation to such alterations as they apply in relation to an assessment list prepared under those provisions, with the modification that in sub-rule (3) of Rule 13 for the portion "assessment list which shall be authenticated by the signature of the Sarpanch or the ¹ [Assessment Officer], as the case may be, not later than the 31st July of the year in which the assessment list is prepared" the portion "the assessment list which shall be authenticated by the signature of the Sarpanch or the [Assessment Officer] as the case may be, not later than the 31st July of the year to which such alterations relate" were substituted.

1. Subs. by G.N. of 1/7/1966.

18. Tax from whom primarily leviable :-

The tax shall be leviable primarily from the actual occupier of the building or land upon which it is assessed, if such occupier is the owner of such building or land. If the land or building is not occupied by the owner himself, the tax shall be primarily leviable from

(a) the lessor, if the property is let;

(b) the superior lessor, if the property is sub-let.

(c) The person in whom the right to let the same vests, if it is unlet;

(d) The person to whom the land or building has been transferred if the owner of the land or buildings has left the village or cannot otherwise be found.

On failure to recover any sum due on account of such tax from the person primarily liable, such portion of the sum may be recovered from the occupier of any part of the building in respect of which such tax is due in the ratio which the Sarpanch decides to be an equitable ratio to the amount of tax assessed on the whole building in the authenticated list. The decision of the Sarpanch in the matter shall be appealable to the panchayat.

19. Remission or refund of tax in case of vacancies :-

Where any building or land which is assessed to a rate payable by the year has remained vacant and unproductive of rent for continuous period of three months or more during a year, the panchayat shall remit the whole or any portion of the amount paid or payable for such period.

Provided that, no such remission or refund shall be granted unless notice in writing of the fact of the building or land being vacant and unproductive of rent has been given to Sarpanch. Provided further that, no remission or refund shall be granted for any period previous to the date on which such notice is given to the Sarpanch.

20. Recovery of tax :-

The tax shall be recovered by the Sarpanch or by any other person duly authorised by the panchayat in this behalf.

A receipt for every such payment shall be given by the person receiving it.

SCHEDULE 1
SCHEDULE

PART 2A
BETTERMENT CHARGE

20A. Definition :-

In this part, unless the context otherwise requires, "benefited land" means the land benefited from any scheme or project undertaken by a panchayat from the village fund.

20B. Rate of betterment charge :-

(1) After the increase in value of a benefited land is determined by a panchayat in accordance with sub-section (3A) of Section 124, the panchayat shall, subject to sub-rule (2), levy betterment charge on such benefited land at such rate as may be fixed by it but not at a rate less than 1/2 % of the increase determined by the panchayat as aforesaid and not more than 3% of such increase.

(2) The following lands shall be exempted from levy of betterment charge under sub-rule (1), namely

- (a) lands distributed as surplus lands under the Maharashtra Agricultural Lands (Ceiling on Holdings) Act, 1961 ;
- (b) lands belonging to local authorities and used or intended to be used solely for a public purpose and not used or intended to be used for the purposes of profit; Ins. By G.N. of 23/5/1978.
- (c) lands belonging to Government, whether or not used or intended to be used for the purpose of profit;
- (d) lands used solely for religious, educational or charitable purpose.

20C. Effective date of levy of betterment charge :-

The betterment charge shall be levied by year beginning on the 1st day of April. If the betterment charge comes into force on any date other than the 1st day of April, it shall be levied by the quarter ending on the 1st July, 1st October, 1st January and 1st April and thereafter by year.

20D. Preparation of assessment list :-

The Sarpanch shall prepare or cause to be prepared an assessment list showing

- (a) the survey number and other particulars of the benefited land;
- (b) the name of the owner and the occupier, if known;
- (c) the amount of betterment charge leviable in respect of the benefited land per year:

Provided that, the panchayat may, and if so required by the State Government or the Standing Committee, shall, entrust the preparation of the assessment list to an officer in the services of the Government of the Zilla Parishad, as the case may be.

20E. Certain rules in Part II to apply in relation to levy of betterment charge :-

The provisions of Rule 10 Rule 11 Rule 12 Rule 13 Rule 14 Rule 15 Rule 18 Rule 20, shall mutatis mutandis apply in relation to the levy of betterment charges as they apply in relation to the levy of tax on buildings and lands, and the expression used in those rules and not defined in this Part shall have the same meanings in relation to the levy of betterment charge as are assigned to them in relation to the levy of tax on buildings and lands.)

PART 3
OCTROI

21. . :-

Fixing of octroi limits and nakas ¹ [A panchayat shall, with the approval of the Panchayat Samiti, fix octroi limits and the number and location of octroi nakas within the limits of its jurisdiction.]

1. Deleted by G.N. of 23/11/1984.

22. Rate of Octroi :-

Octroi may be levied by a panchayat, after following the procedure prescribed in Rule 3 and Rule 4, on all or any of the goods specified in column 1 of Schedule I annexed to this Part, which are imported into the octroi limits for consumption, use or sale therein, and at such rates as may be decided by it but not below the minimum and not exceeding the maximum rates specified in columns 2 and 3 respectively of that Schedule.

23. Payment of octroi on introduction of goods etc :-

The octroi shall be paid at the octroi naka at the time when the articles in respect of which it is leviable are imported into the octroi limits of a panchayat.

24. Disagreement regarding the amount of octroi duty how settled :-

If the importer does not agree to the amount of octroi duty assessed on the goods imported by him into the octroi limits, the Nakadar in charge of the octroi naka may, subject to the provisions of Sub-Section (5) of Section 124 . if the importer is willing to do so, cause him to take the goods, before the Sarpanch. or any other member or servant of the panchayat duly authorised by the Sarpanch in this behalf, for the settlement of the amount of the duty to be paid.

25. Manner of calculation of the cost price of goods when rate of octroi is leviable ad valorem :-

Where the rate of octroi is leviable ad valorem under Rule 22, the value thereof shall be calculated by adding to the cost price of the goods the charges incurred till their arrival at the octroi naka for the carriage and other incidental charges, if any, such as shipping, insurance, customs and railway freight, as the case may be, in respect of such goods.

26. Importer of goods to exhibit to Naka Karkun invoice and other documents :-

(1) Every person importing goods on which octroi is payable ad valorem calculated in accordance with the provisions of Rule 25, shall exhibit to the Naka Karkun any invoice, bill or other document of a like nature indicating the cost price of such goods and incidental charges and make a declaration in writing in the form specified in Schedule II annexed to this Part and sign the same.

(2) If the importer fails to exhibit the invoice, bill or such document or to make a declaration under Sub-Rule(1) or if the Naka Karkun has reason to disagree with the value so declared by the importer, the Naka Karkun shall levy octroi on the goods on the basis of the valuation fixed by the panchayat under Rule 27 in this behalf:

Provided that where an importer, produces any such invoice, bill or other document indicating the cost price of the goods and incidental charges within a period of fifteen days from the date of import of the goods in respect of which octroi has been levied, the amount of octroi levied in respect of such goods shall be recalculated and the importer shall either be liable to make good the deficiency, or be entitled to a refund of excess paid, if any.

(3) When the Naka Karkun does not agree with the valuation declared by the importer, he shall record his reasons for so disagreeing before levying octroi on the basis of valuation fixed under rule 27 and shall on demand by the importer. give him a copy of such reasons.

27. Fixing the price of goods for the purpose of levy of octroi :-

(1) For the purpose of Rule 25. in the case of goods the prices of which are not liable to constant and repaid fluctuation, the panchayat may once in every three years and in the case of goods, the prices of which are liable to such fluctuation may, from time to time, after taking into consideration the prevailing market prices, fix the valuation of such goods for the purposes of the levy of octroi thereon.

(2) A table of prices fixed under sub-rule (1) and for the time being in force shall always be displayed or kept at every octroi naka for inspection by any importer.

28. Fraction of Paisa to be counted as one Paisa :-

¹¹In calculating the amount of octroi payable in respect of any goods, any fraction of a ¹[Paisa] shall be taken as one ¹ [Paisa].

1. Subs. by G.N. of 6/9/1961.

29. Power to seize goods on non-payment of octroi and such goods to be sold when :-

(1) If octroi is not paid on demand at the naka as provided in Rule 23 above, the Naka Karkun, shall, unless there are any special reasons to the contrary, seize, the goods on which the octroi is leviable or such part thereof as would be of sufficient value to satisfy the demand, and may detain the same. A list of the goods seized together with a written notice that it shall be sold in the manner specified in the notice shall be furnished to the person in possession of the goods seized (hereinafter referred to as the defaulter). A copy of the notice shall at the same time be given to the Sarpanch.

(2) When any goods seized under sub-rule (1) is subject to speedy and natural decay or when the expenses of keeping it are likely to exceed the amount of octroi payable by the defaulter, the person or persons seizing the goods shall inform the defaulter and also the Sarpanch or on his absence the Upa-Sarpanch that it will be sold at once. The Sarpanch or Upa-Sarpanch, as the case may be. shall then sell it or cause it to be sold unless the amount of octroi demanded be forthwith paid.

(3) If at any time before the sale begins, the defaulter pays at the office of the panchayat the amount of all the expenses incurred by the person collecting the octroi and of the octroi payable by him, the goods seized under sub-rule (1) shall forthwith be delivered to him.

(4) If no such payment is made, the sale shall be effected and the proceeds of the sale shall be applied in the payment of the octroi and expenses incidental to the seizure, detention and sale and the surplus, if any, shall be paid to the defaulter.

30. Refund of octroi when allowed :-

An importer of goods on which octroi has been paid shall be entitled to a refund of the amount so paid on export thereof from the octroi limits if the goods have not been used, consumed or sold within the village. Explanation - If-

(i) the goods have broken bulk, or

(ii) the goods are not exported ¹ [within four months] after their import, or

(iii) the goods have changed form by any process whatever, They shall unless the contrary is proved, be deemed to have been used, consumed or sold within the octroi limits and no refund shall be paid on such goods.

1. Subs. by G.N. of 6/9/1961.

31. Refund of octroi to be debited to panchayat funds :-

Refunds of the octroi paid under these rules shall be debited to the village fund constituted under Section 57 .

32. Procedure for claiming refund :-

(1) Unless there are reasons to believe that a claim for refund is not admissible the Sarpanch or in the absence of the Sarpanch, the Upa-Sarpanch shall sanction refunds provided that

(i) an application in writing is made to the Sarpanch within three days from the date of the export and

(ii) the claimant produces a receipt signed by the Naka Karkun, which was given to him at the time the octroi was paid.

(2) When a claim for refund is rejected under sub-rule (1) the Sarpanch, or as the case may be, the Upa-Sarpanch shall record his reasons in writing for rejecting the claim, and on demand by the importer, furnish him with a copy of such reasons duly signed.

33. Appeal against order rejecting claim for refund :-

An appeal against the order of the Sarpanch or Upa-Sarpanch rejecting the claim for a refund under rule 32 shall lie to the panchayat.

34. Receipt for payment of octroi :-

A receipt shall be given for the payment made in respect of octroi. The receipt shall be in such form as may be determined by the panchayat.

35. Exemption from Octroi :-

The following articles shall be exempted from payment of octroi

(1) All Government stores or stores of local authorities;

(2) The personal effects of Government servants or servants of local authorities on tour or transfer or retirement;

(3) ¹[***]

(4) Goods belonging to a member of the personnel of the United States Technical Cooperation Mission intended for consumption or use and not for sale within the octroi limits

(5) Goods sent for tanning to tanning pits of chamars;

(6) Khadi as defined in the Bombay khadi and Village Industries Act, 1960 ;

(7) Cotton yarn only, used for handlooms and handloom cotton cloth, including cotton Khadi with or without borders and pattas of artificial silk of charack.

²[(8)

(a) Plant and machinery including spares and replacements ³[of a new industrial undertaking];

(b) Construction materials, that is to say, iron, steel, cement, bricks, wood and the like required for the construction of buildings ⁴ [of a new industrial undertaking]

(c) Raw materials and tools for manufacturing finished articles imported by any new industrial undertaking. Provided that such exemption from payment of octroi on raw materials and tools shall cease on the expiry of a period of thirteen years from the date of licence of registration of such new industrial undertaking unless the panchayat, having regard to its financial position otherwise decides.

Explanation - For the purposes of clause (8) "a new industrial undertaking" means any industrial undertaking (including an industrial undertaking run by a co-operative society)-

(i) which is registered with the Directorate of Industries, Maharashtra State, but is not located within the Bombay-Thana and Poona-Pimpri-Chinchwad areas specified in the Appendix to this Part: and

(ii) which is not formed by the splitting up or the re-construction of a business already in existence in the village;

(iii) which is not formed by the transfer to new business of a building, machinery or plant previously used for any purpose at the village; and

(iv) which has begun or begins to manufacture or to produce articles for the first time on or after the 1st day of May, 1963 or at any time within a period of five years immediately preceding that date.

1. Deleted by G.N. of 23/11/1984.

2. Ins. By G.N. of 30/4/1968.

3. Added by G.N. of 3/5/1969.

4. Subs. by G.N. of 3/5/1969

SCHEDULE 2

SCHEDULE

SCHEDULE 3

SCHEDULE

PART 4

Pilgrim Tax

36. Definition of pilgrim :-

In this Part a "pilgrim" means a person, visiting a village during such period as may be fixed as a period of pilgrimage by a panchayat with the previous approval of the ¹[Standing Committee] but does not include a person so entering who is under the age of three years or a resident of the village or a servant of Government or of a Local Authority deputed for duty at the place of pilgrimage :

Provided that, nothing in this rule shall be deemed to prevent any panchayat from levying, with the previous approval of the ¹ [Standing Committee], the tax under this Part for the whole year.

1. Subs. by G.N. of 1/7/1966.

37. Rate of Pilgrim Tax :-

(1) A panchayat which decides to levy a pilgrim tax shall, after following the procedure prescribed in rules 3 and 4, levy it at such rate as may be fixed by it, but not Subs. by G.N. of 30/4/1968. below the minimum and not exceeding the maximum rate specified in the Schedule annexed to this Part: Provided that the tax in the case of children between the ages of 3 and 12 years shall not be levied at more than half the rate fixed.

(2) If a question arises as to the age of a child the matter shall be referred for the decision of the Sarpanch.

38. Issue of pass on payment of pilgrim tax :-

On payment of the tax, a pass shall be issued to each pilgrim.

39. Size, form and colour of passes :-

The panchayat shall determine the size, form and colour of the passes and shall have them printed.

40. Place of collecting tax :-

The tax shall be collected at such place or places as may be fixed by the panchayat for the purpose.

SCHEDULE 4

SCHEDULE

| SCHEDULE | | |
|-------------|------------------|------------|
| | (Rule 37) | |
| | Minimum | Maximum |
| Per Pilgrim | 5 [Paise] | 40 [Paise] |

PART 5

Tax on Fairs, Festivals And Entertainments

41. Definitions :-

Unless there is anything repugnant in the subject or context-

(i) "entertainment" means a drama, cinema, circus, exhibition, amusement, games or sport to which persons are admitted for payment;

(ii) "payment for admission" means

(a) any payment for seats or other accommodation in a place of entertainment, and

(b) any payment for a programme or synopsis of an entertainment;

(iii) "proprietor" in relation to any entertainment includes owner, manager, agent, or any person responsible for the management thereof;

(iv) "admission to an entertainment" includes admission to any place in which the entertainment is held.

42. Rate of tax on fairs and festivals :-

A panchayat which decides to levy a tax on fairs and festivals ¹ [shall, after following the procedure prescribed in Rule 3 and Rule 4 levy it at such rate] as may be fixed by it but not below the minimum and not exceeding the maximum rate specified in the Schedule I annexed to this Part.

1. Subs. by G.N. of 1/7/1966.

43. Determining period during which and limits of area within which tax shall be levied :-

The panchayat shall, with the approval of the District Magistrate, determine the period of periods during which, and

the limits of the area within which the tax on fairs and festivals shall be levied. Provided that, no tax shall be levied for any open space or plot of land occupied for exhibition and demonstrations arranged by local authorities or any Department of Government, or any charitable institution or association for any purpose connected with social or educational welfare, from which no profit is to be derived.

44. Permit for occupation of open space or plot of land :-

No person shall, during the period and within the limits determined under Rule 43, occupy any open space or plot of land for the purpose of a shop, booth or stall, or for doing business of any kind, for a cinema, circus or other entertainment without obtaining a permit from the panchayat.

45. Receipt for payment of tax and issue of permit :-

The Secretary of the panchayat or the person authorised by the panchayat in this behalf shall receive payment or the tax under Rule 42, give a receipt for the same, and thereupon issue a permit.

46. Validity of permit :-

The permit under Rule 45 shall be valid for the full period determined under Rule 43.

47. Form of receipt and permit :-

The panchayat shall determine the form of the receipt and of the permit granted under Rule 45.

48. Rate of entertainment tax :-

A panchayat which decides to levy a tax on entertainments, shall, after following the procedure prescribed in rule 3 and Rule 4, levy it at such rate as may be fixed by it but not below the minimum and not exceeding the maximum rate specified in Schedule II annexed to this Part:

Provided that nothing in this rule shall apply to an entertainment held for a charitable purpose and the proceeds whereof are also utilized for such purpose.

49. Manner of payment of recovery of entertainment tax :-

The tax on entertainment shall be due and payable on each occasion before the beginning of each entertainment and it shall be recovered from the petitioner.

50. Receipt for payment of entertainment tax :-

The Secretary or the person authorised by the panchayat in this behalf, shall receive the payment of the tax under Rule 48 and give a receipt for the same.

51. Form of receipt :-

The panchayat determine the form of receipt under Rule 50.

52. Refund of entertainment tax :-

If, after the payment of tax, the entertainment is not held on account of some unforeseen or unavoidable circumstances, the amount of tax paid shall be refunded to the payee, if he applies for such refund within 48 hours of payment.

SCHEDULE 5
SCHEDULE

| SCHEDULE 1 | | | |
|---|---|----------------|-------------------------|
| (Rule 42) | | | |
| Rate of Tax on Fairs and Festivals | | | |
| (1) | (a) For every plot measuring not more than one square metre. | Minimum | Maximum |
| | | | 15 Paise per day |
| | | | |

| | | | |
|-----|--|------------------|------------------|
| | (b) For every additional plot of one square meter or part thereof | 10 Paise per day | 20 Paise per day |
| (2) | For space taken up for entertainments per 100 square metres or part thereof. | 75 Paise per day | Re. 1.25 per day |

SCHEDULE 6
SCHEDULE

SCHEDULE II

(Rule 48)

Rate of tax on entertainments

| | | Minimum | Maximum |
|----|--|-------------------|-------------------|
| 1) | For Exhibition, amusement, game or sport | Re. 1 per day | Rs. 2 per day |
| 2) | For drama, circus or cinema | Rs. 1[2] per show | Rs. 2[5] per show |

PART 6
TAX ON BICYCLES AND ON VEHICLES DRAWN BY ANIMALS

53. Rate of tax on bicycles and vehicles drawn by animals :-

A panchayat which decides to levy a tax on bicycles and on vehicles drawn by animals shall, after following the procedure prescribed in rule 3 and Rule 4, levy it at such rate as may be fixed by it but not below the minimum and

not exceeding the maximum rate specified in the Schedule to this Part.

54. Bicycles and vehicles on which tax shall be levied :-

(1) Subject to the provisions of sub- rule (2) the tax shall be levied for the whole year beginning on 1st April of each year on all bicycles, and vehicles drawn by animals, owned by or in the possession of persons for the time resident within the limits of the panchayat and used within the said village, whether they are actually kept within or outside the limits of the panchayats.

(2) No tax shall be levied on -

(1) bicycles or vehicles drawn by animals belonging to the panchayat and used for service of the panchayat;

(2) bicycles or vehicles drawn by animals, used by salaried servants of the panchayat and intended for the discharge of their duties in relation to the panchayat not exceeding one in the case of any salaried servant;

(3) bicycles or vehicles drawn by animals used by police officers in the discharge of their duties and certified accordingly by the District Superintendent of Police.

55. Persons liable for payment of tax :-

Every person whose name stands in the register of the tax on bicycles and vehicles drawn by animals maintained by panchayat shall be liable for the payment of the tax to the panchayat unless he has given a notice in writing to the panchayat that he has ceased to use the bicycle or the vehicle, as the case may be, or has disposed it of so that a bill for the next year may not be served on him.

56. Preparation of register of persons liable to tax :-

The Sarpanch shall prepare or have prepared a register containing a list of persons who own or possess a bicycle or a vehicle drawn by animals, which under Rule 55, is liable to tax.

57. Bicycles and vehicles to bear a number :-

All bicycles or vehicles drawn by animals which are liable to tax shall bear a number plate provided by the panchayat at the cost of the owner or the person in possession of the bicycles or the vehicle.

58. Receipt for payment of tax :-

The Secretary or the person authorised by the panchayat in this behalf shall receive the payment of the tax and give a receipt for the same.

59. Form of receipt :-

The panchayat shall determine the form of the receipt.

60. Penalty :-

Any person who commits a breach of Rule 57 shall, on conviction be punished with fine which may extend to fifty rupees, and in the case of a continuing breach, with fine which may extend to five rupees for every day during which the breach continues, after conviction for the first breach.

SCHEDULE 7
SCHEDULE

| SCHEDULE | | | |
|------------------|---------------------|------------------|------------------|
| (Rule 53) | | | |
| | | Minimum Rs. | Maximum Rs. |
| (1) | Private bicycle | 1.00 per year | 2.00 per year |
| (2) | Bicycles on hire | 0.50 per year | 1.00 per year |
| (3) | Vehicle | 1 50 per | 2 50 per |

| | | | |
|-----|--------------------------------------|---------------|---------------|
| (3) | Vehicle drawn by one animal | 1.00 per year | 2.00 per year |
| (4) | Vehicle drawn by two animals or more | 2.00 per year | 3.00 per year |

PART 7A

TAX ON SHOP-KEEPING AND HOTEL-KEEPING

61. Definition :-

Unless there is anything repugnant in the subject or context,

(i) "Shop" means any premises where goods are sold either by retail or wholesale, or both, or where services are rendered to customers and includes offices, godowns, store-rooms and warehouses for such shops, whether attached to them or otherwise, but does not include a hotel, restaurant, eating house or commercial establishment.

(ii) "hotel" means an eating house and a restaurant where articles of food or drink or both are served;

(iii) "proprietor" means the owner, manager, agent or any other person in charge of such shop or hotel, for the time being.

62. Rate of tax on shopkeeping or hotel-keeping :-

A panchayat which decides to levy a tax on shop-keeping or hotel-keeping ¹ [shall, after following the procedure prescribed in Rule 3 and Rule 4. levy it at such rate,] as may be fixed by it but not below the minimum and not exceeding the maximum rate specified in the Schedule annexed to this Part :

Provided that (a) handloom weavers, tanners and potters, (b) local authorities and Government shall be exempt from the payment of tax on shop-keeping.

1. Subs. by G.N. of 1/7/1966.

63. Person liable for and manner of payment :-

The tax shall be payable by the proprietor of the shop or hotel, and be levied for the whole year beginning on 1st April of each year even if such shop or hotel is opened for a part of a year. It shall be payable before 15th April of each year or within 15 days of the opening of a new shop or hotel, as the case may be.

64. Receipt for payment of tax :-

The Secretary or the person authorised by the panchayat in this behalf shall receive payment of the tax and give a receipt for the same.

65. Form of receipt :-

The panchayat shall determine the form of receipt.

SCHEDULE 8

SCHEDULE

| SCHEDULE (Rule 62) | | |
|-------------------------------------|-----------------|------------------|
| | Minimum rate | Minimum rate |
| Shop-Keeping | Rs. 3 per annum | Rs. 6 per annum |
| Hotel-Keeping | Rs. 6 per annum | Rs. 15 per annum |

PART 7B

TAX ON TRADES AND CALLINGS (OTHER THAN AGRICULTURE)

66. Rate of tax on trades and callings :-

A panchayat which decides to levy a tax on a trade or calling, other than agriculture, which is carried on with the help of machinery run by steam, oil, electric power or manual labour ¹ [shall, after following the procedure prescribed in rules 3 and 4 levy it at such rate,] as may be fixed by it but not below the minimum and not exceeding the maximum rate specified in the Schedule annexed to this Part :

Provided that, a trade or calling carried on with the aid of handlooms or sewing machines run by manual labour or a trade or calling carried on by tanners or potters by machinery run by manual labour shall be exempt from payment of the tax unde'r this Part.

1. Subs.by G.N. of 1/7/1966.

67. Persons liable for and the manner of payment of tax :-

The tax shall be payable by the person carrying on such trade or calling and be levied for the whole year beginning on 1st April of each year even if such trade or calling is carried on for a part of a year. It shall be payable before 15th of April of each year or within 15 days of the starting of the new trade or calling as the case may be :

Provided that, where a person, who carries on his trade or calling in the same year within the jurisdiction of more than one panchayat in which the tax has been levied, gives a previous intimation to the panchayat concerned of his so carrying on his trade or calling within its jurisdiction and pays to it in advance the estimated proportionate amount of the tax payable by him, he shall be liable to pay to each such panchayat at the rate fixed by the panchayat only such proportion of the annual tax as the number of days during which such trade or calling is carried on within the jurisdiction of such panchayat bears to the whole year.

68. Receipt Of payment of tax :-

The Secretary or the person authorised by the panchayat in this behalf shall receive the payment of the tax, and give a receipt for the same.

69. Form of receipt :-

The panchayat shall determine the form of receipt

SCHEDULE 9

SCHEDULE

| SCHDEULE (Rule 66) | | | |
|-------------------------------------|------------------|---------|---------|
| | | Minimum | Maximum |
| (1) | Trade or calling | | |

| | | | |
|--|---|------------------|------------------|
| | (1) Trade or calling (other than agriculture) carried on by machinery run by steam or oil | | |
| | (i) Machinery of 15 H.P. or less. | Rs. 5 per annum | Rs. 8 per annum |
| | (ii) Machinery of 15 H.P. or less but of more than 5 H.P. | Rs. 10 per annum | Rs. 15 per annum |
| | (iii) Machinery of more than 15 H.P. | Rs.20 per annum | Rs.25 per annum |
| | (2) Trade or calling (other than agriculture) carried on by machinery run by electric power | | |

| | | | |
|-----|---|------------------------|---------------------|
| | (i) Machinery of 5 H.P. or less | Rs. 10 per annum | Rs.16 per annuim |
| | (ii) Machinery of 15 H.P. or less <small>but of more than 5 H.P.</small> | Rs.20 per annum | Rs.30 per annum |
| | (iii) Machinery of more than 15 H.P. | Rs.40 per annum | Rs.50 per annum |
| (3) | Trade or calling (other than agriculture) carried on by machinery run by manual labour | | |
| | (1)Trade <small>or calling employing not more than five</small> | Rs.3 per | Rs.5 per |

| | | | |
|--|--|-------------------|--------------------|
| | persons. | annum | annum |
| | (2) Trade or calling employing more than five persons. | Rs.6 per annum | Rs.10 per annum |

PART 7C

TAX ON PROFESSION OR CALLING OF BROKERS IN CATTLE MARKETS

70. Definition :-

In this part, unless there is anything repugnant in the subject or context -

(i) "broker" means a person following the profession or calling of a broker and who settles the bargain between the seller and the purchaser for cattle brought for sale to the cattle market;

(ii) "cattle market" means cattle bazaar held periodically within the jurisdiction of a panchayat and includes a weekly cattle bazaar within such limits.

71. Rate of tax on profession or calling of brokers :-

A panchayat which decides to levy a tax on the profession or calling of brokers in cattle markets, shall, after following the procedure prescribed in Rule 3 and Rule 4, levy it at such rate as may be fixed by the panchayat but not below the minimum and not exceeding the maximum rate specified in the Schedule annexed to this Part.

72. Advance payment of tax and bar of remission :-

(1) The tax shall be payable by the broker in advance for the year and remission of tax shall be allowed when a broker has done business for a part of the year only.

(2) A broker on paying the tax shall get a permit for carrying on his profession from the panchayat.

73. Receipt for payment of tax :-

The Secretary or any other person authorised by the panchayat in this behalf shall receive the payment of the tax and give a receipt for the same in the form prescribed by the panchayat.

SCHEDULE 10

SCHEDULE

| SCHEDULE | | |
|---|--------------------|--------------------|
| (Vide rule 71) | | |
| | Minimum | Maximum |
| Tax on profession or calling of brokers In cattle markets. | Rs.10per annum. | Rs.25 per annum |

PART 7D

73A. Definition :-

In this Part, unless the context requires otherwise,

(a) "broker" means a person who settles the bargains between a seller and a purchaser in commodities brought for sale in a market.

(b) "market" means a bazaar held periodically within the jurisdiction of a panchayat and includes a weekly bazaar within such limits but does not include a cattle market as defined in Part VII(C) of these rules.

73B. Rate of tax on profession or calling of brokers :-

A panchayat which decides to levy a tax on a profession or calling of brokers in a market shall, after following the procedure prescribed in Rule 3 and Rule 4, levy it at such rate as may be fixed by the panchayat but not below the minimum and not exceeding the maximum rate specified in the Schedule annexed to this Part.

73C. Advance payment of tax and bar of remission :-

(1) The tax shall be payable by the broker in advance for the year and no remission of the tax shall be allowed when a broker has done business for a part of the year only.

(2) A broker, on paying the tax, shall get a permit for carrying on his profession as a broker from the panchayat.

73D. Receipt for payment of tax :-

The Secretary or any other person, authorised by the panchayat in this behalf, shall receive the payment of the tax and give a receipt for the same in the form prescribed by the panchayat.

SCHEDULE 11
SCHEDULE

| SCHEDULE (Vide rule 73-B) | | |
|--|----------------------------------|-----------------------------|
| | Minimum | Maximum |
| Tax on profession or calling of brokers in markets. | Rs.5 per annum per broker. | Rs.10per annum per broke |

PART 8
GENERAL SANITARY CESS

74. Definitions :-

In this part, unless there is anything repugnant in the subject or context -

(I) "cess" means the general sanitary cess;

(ii) "house" means any building or set of buildings within the same enclosure and used by the same occupier and includes a hut;

(iii) "occupier" includes a person in actual possession of a house whether as owner, agent of the owner or tenant;

(iv) "owner" includes a person who receives or is entitled to receive rent of the house if the house is let; and

(v) "hut" means any building which is constructed principally of wood, mud, leaves, grass, cloth or thatch and includes any temporary structure of whatever size.

75. Rates of general sanitary cess :-

(1) A panchayat, which decides to levy the cess shall, after following the procedure prescribed in rules 3 and 4, levy it on all houses within the limits of the village at such rate as may be fixed by it but not below the minimum and not exceeding maximum rate specified in the Schedule annexed to this part:

Provided further that -

(a) buildings belonging to local authorities and used for public purposes and not used or intended to be used for purposes of profit;

(b) buildings belonging to Government whether or not used or intended to be used for purposes of profit, but not including building in respect of which a railway administration is liable to pay tax or a sum in lieu thereof in virtue of a notification under Section 135 of the Railways Act, 1890 , or under S.3 of the Railway (Local Authorities Taxation) Act, 1941;

(e) ¹ [***]

1. Deleted by G.N. of dtd. 23/11/1984.

76. Cess effective from what date :-

The cess shall be leviable for the year beginning with 1st April and ending on 31st March next following. If the cess comes into force on any day other than 1st April, it shall be leviable by the quarters ending on the 1st July, 1st October, 1st January and 1st April next following and thereafter by the year.

77. Cess from whom primarily leviable :-

(1) The cess shall be primarily leviable from the actual occupier of the house, if he is the owner of the house.

(2) If the house is not occupied by the owner, the cess shall be primarily leviable from -

(a) the lessor, if the house is let;

(b) the superior lessor, if it is sub-let;

(c) the person in whom the right to let the same vests, if it is unlet.

(3) On failure to recover any sum due on account of the cess, from the person from whom it is primarily leviable, there may be recovered from the occupiers of any part of the house in respect of which the cess is due such portion of that sum as the Sarpanch decides to be proportionately leviable in respect of that part of the house :

Provided that, such occupier shall not be liable to pay the cess for any period for which he was not in occupation of the house.

78. Remission or refund of cess in case of vacancies :-

Where any building which is liable to cess has remained vacant for a continuous period of three months or more during a year, the panchayat shall remit or refund the whole or any portion of the amount paid or payable for such period :

Provided that, no such remission or refund shall be granted unless notice in writing of the fact of the building being vacant has been given to the Sarpanch

Provided further that, no remission or refund shall be granted for any period previous to the date on which such notice is given to Sarpanch.

SCHEDULE 12
SCHEDULE

| | | | |
|---|---------------------------------------|--------------------|--|
| SCHEDULE (See rule 75) Rate of General Sanitary Cess | | | |
| Sr.No. | Limit for the area of building | Rate of Tax | |
| | | (Minimum) | |
| | | | |

| | (Maximum) | (Rs.) | (Rs.) |
|-----|---|-------|-------|
| (1) | (2) | (3) | |
| 1. | All types of buildings upto area 300 square feet | 10 | 20 |
| 2. | All types of buildings having area above 300 <small>square feet and below 700 square feet</small> | 20 | 40 |
| 3. | All types of buildings having area of 701 <small>squire feet or more</small> | 25 | 50 |

PART 9
GENERAL WATER RATE

79. Definitions :-

In this Part, unless there is anything repugnant in the subject of context, -

(1) the words "house", "hut", occupier" and "owner" have the same meaning as in Part VIII of these rules;

(ii) "rate" means the general water rate.

80. Rate of General Water Rate :-

(1) A panchayat which decides to levy a general water rate shall, after following the procedure prescribed in Rule 3 and Rule 4, levy it at such percentage of the rateable value of the property as it may decide ¹[subject to ²a minimum of Rs. 75 per annum, and a maximum of Rs. 250 per annum] in respect of a single house, The rate so fixed shall be in multiples of three rupees :]

Provided that, in the case of a hut the ²[minimum shall be Rs. 15 per annum] and provided further that, the rate shall be so fixed that the income from this rate together with the income from the special water rate (if any) shall be sufficient to meet the costs and maintenance of water works arrangements.

⁴(1A) The General Water tax shall be recovered along with the tax on buildings recovered under Rule 18.

(2) No rate under sub-rule (1) shall be levied, -

(i) ⁵ [***]

(ii) on any house used for a charitable, educational or religious purpose and yielding no rent to the owner or trustee thereof.

1. Subs. by G.N. of 28/1/1972.

2. Subs. by G.N. of 29/7/1998.

4. Added by G.N. of 6/3/1997.

5. Deleted by G.N. of 23/11/1984.

81. General water rate effective from what date :-

The rate shall be leviable for the year beginning on the 1st April and ending on the 31st March next following. If the rate comes into force ¹[on any date] other than the 1st April it shall be leviable by the quarter ending on the 1st July, 1st October, 1st January and 1st April next following and thereafter by year. ²[The amount due on account of the rate from the person from whom it is primarily leviable shall if in arrears be recoverable ³ [***] under the Act.]

1. Subs. by G.N. of 1/7/1966.

2. Subs. by G.N. of 1/7/1966

3. Deleted by G.N. of 5/11/1973.

82. General water rate from whom primarily leviable :-

(1) The rate shall be primarily leviable from the actual occupier of the house if he is the owner of the house.

(2) If the house is not occupied by the owner, the rate shall be primarily leviable from, -

(a) the lessor, if the house, is let;

(b) the superior lessor, if it is sub-let;

(c) the person in whom the right to let the same vests, if it is unlet.

(3) On failure to recover any sum due on account of the rate from the person from whom it is primarily leviable, there may be recovered from the occupier of any part of the house in respect of which the rate is due such portion of that sum as the Sarpanch decides to be proportionately leviable in respect of that part of the house;

Provided that, such occupier shall not be liable to pay the rate for any period for which he was not in occupation of the house.

83. Panchayat not liable for damage or no claim of reduction in general water rate allowed on account of stoppage in water supply due to accident :-

If through any accident in the water works arrangements, or in any other cause, there is a temporary stoppage in water supply, no reduction shall be claimed in the general water rate nor shall the panchayat be liable for damages or any loss or inconvenience sustained by the rate payer. In special cases, the panchayat may, with the concurrence of the ¹ [Standing Committee], grant such remission or refund as it may deem fit, if there is a stoppage of water for a continuous period of more than a month.

1. Subs. by G.N. of 1/7/1966.

PART 10

FEE ON MARKETS AND WEEKLY BAZARS

84. Rate of fee on markets and weekly bazars :-

A panchayat which decides to levy a fee on markets or a fee on weekly bazaars, as the case may be shall, after following the procedure prescribed in Rule 3 and Rule 4, levy it at such rates as may be fixed by it but not below the minimum and not exceeding the maximum rate specified in the Schedule annexed to this Part.

[(2) Public markets in the area of a Zilla Parishad declared to be such under S.203 of the Maharashtra Zilla Parishads and Panchayats Samitis Act, 1961, and in which Zilla Parishad is levying market fees under Section 157 of the said Act shall be exempted from levy of a fee by the panchayat so long as the Parishad continues to levy such fees.]

85. Determination of the limits of area within which market fee and bazaar fee shall be levied :-

The market fee and bazaar fee shall be levied by panchayat within the limits of such area as may be determined by it for the purpose.

86. Prohibition against selling commodities, etc., without permit :-

No person shall sell any commodity including cattle or birds or occupy any open space or plot of land for the purpose of shop, booth or stall or for doing business of any kind either in a market or weekly bazaar, as the case may be, within the limits fixed under Rule 85, without obtaining permit from the panchayat on payment of the fees leviable under Rule 84.

87. Power of panchayat to recover fees :-

The person authorised by the panchayat may recover the fees due from him by distraint and sale on the spot of a

sufficient portion of the commodity brought for sale without the prescribed permit.

88. Validity of permit :-

The permit shall be valid for the period or for the days for which it is issued.

89. Receipt for payment of fee and issue of permit :-

The person authorised by the panchayat shall receive a payment of the fee, give receipt for the same and thereupon issue a permit.

90. Form of receipt and permit :-

The panchayat shall determine the form of receipt and of the permit granted under Rule 89.

91. Remission or refund of fee when allowed :-

No remission or refund of the fee once recovered shall be made :

Provided that, if the permit for the occupation of space is for a period longer than one month and if the permit is surrendered to the person authorized by the panchayat before the expiry of the period for which the permit is valid, refund shall be paid for the full month for which the permit is not utilized :

Provided further that, no refund shall be granted for the fraction of a month.

92. Non-applicability of these rules to market established under Bombay Agricultural Produce Markets Act, 1939 :-

These rules shall not apply to a market established under the Bombay Agricultural Produce Markets Act, 1939, or any law corresponding to that Act in force in any part of the State.

SCHEDULE 13

SCHEDULE

| SCHEDULE | | |
|---|--|---|
| (See rule 84) | | |
| | Minimum | Maximum |
| (1) For every plot measuring not more than <small>83613 square metres (9 sq. ft.)</small> | 10 Paise per day or Rs.2 per month. | 25 paise per day or <small>Rs.5 per month.</small> |
| (2) For every additional space of <small>.83613 square metres or part thereof.</small> | 5 Paise per day of | 15 Paise per day or |
| | Re. 1 per month. Rs. 3 per month. | |
| | | |

| | | |
|---|---|---|
| (3) For commodity brought to the market or weekly bazaar for the purposes of trade. | 3 Paise per basket or head-load (not being <small>A bag) or 10 Paise per bag or 40 Paise per cart-</small> cart-load. | 7 paise per basket or head-load (not being <small>bag) or 25 Paise per bag or Re. 1 per cart-</small> Load. |
| (4) For every sheep, ewe, ram, lamb, goat and kid brought for sale. | 5 paise per day. | 15 Paise per day. |
| (5) For every kind of cattle other than those mentioned in item (4) brought for sale. | 10 Paise per day 25 Paise per day | |
| (6) For every bird brought for sale. | 3 Paise per day | 10 Paise per day |

PART 11

FEE ON CART-STANDS AND TONGA-STANDS

93. Rate of fee on cart-stands and tonga-stands :-

A panchayat which decides to levy fee for the use of any cart-stand for carts or any tonga-stand for tongas within the limits of the panchayat shall, after following the procedure prescribed in Rule 3 and Rule 4, levy it at such rate as may be fixed by it but not below the minimum and not exceeding the maximum rate specified in the Schedule annexed to this Part.

94. Panchayat to put up notice-board showing rate of fee at cart or tonga-stands :-

The panchayat shall put up a notice-board at the cart-stand or tonga-stand fixed by the panchayat for the purpose showing the rates of fee leviable under this Part.

95. Payment of fee :-

The fee shall be paid by the person in charge of the cart or the tonga to the person authorised by the panchayat in that behalf at the cart-stand or the tonga-stand or at the office of the panchayat.

96. Receipt for payment of fee :-

A receipt for payment of the fee shall be given in the form prescribed by the panchayat.

SCHEDULE 14**SCHEDULE**

| | | SCHEDULE (Rule 93) | |
|-----|-------|--|--|
| | | Minimum | Maximum |
| (1) | Cart | 6 [Paise] for every halt of 24 hours or part thereof. | 12 [Paise] for every halt of 24 Hours or part thereof. |
| (2) | Tonga | 10 [Paise] for every halt of 24 hours or part thereof. | 20 [Paise] for every halt of 24 Hours or part thereof. |

PART 12**SPECIAL WATER RATE****97. Definitions :-**

¹ In this Part, unless the context otherwise requires,

- (i) "Consumer" means the person from whom the special water rate is primarily leviable under Rule 102;
- (ii) "domestic use" means the use of water for drinking, washing, bathing (including bathing of cattle), cooking and sanitary purposes or a household;
- (iii) "hut" means any building which is constructed principally of wood, mud, leaves, grass, cloth or thatch and includes any temporary structure of whatever size;
- (iv) "meter" means a measuring device for recording consumption of water, fitted with water strainer sluice valve wiper and meter chamber and includes the protection box or any other device to protect the meter;
- (v) "non-domestic use" means the use of water for purposes other than those specified in clause (ii);
- (vi) "occupier" means a person in actual possession of a premises, whether as owner, agent of the owner or tenant;
- (vii) "owner" means a person who receives or is entitled to receive rent of the premises if the premises is let;
- (viii) "premises" means any land, hut or building or part of a building and includes gardens, grounds, garages and out-houses, if any, appurtenant to such building or part of a building;
- (ix) "rate" means the special water rate;
- (x) "Superintending Engineer" means the Superintending Engineer of the Public Health Circle within the limits of which water is supplied to a consumer.]

1. Subs. by G.N. of 28/1/1972.

98. Application for connection :-

(1) No connection shall be granted except on a written application of the owner of the ¹[premises] or his authorised

agent or of the occupier with the written ²[premises] used for charitable, educational or religious purposes, of the trustees, manager or directors of the charitable, educational or religious institution.

(2) The application referred to in sub-rule (1) shall be in the form prescribed by the panchayat and shall be accompanied by a fee of Re. 1 for the preparation of an estimate of the cost of the connection applied for.

³[The application shall indicate whether the connection applied for is for domestic or non- domestic use.]

² [(3) The connection of water pipe of 20 millimeter (3/4 inch) diameter shall be admissible only to the public and commercial institutions.]

1. Subs. by G.N. of 28/1/1972.

2. Added by G.N. of 6/3/1997.

3. Added by G.N. of 28/1/1972.

99. Depositing amount of the estimated cost of connection :-

No application for a connection shall be considered by the panchayat unless the applicant deposits with the panchayat a sum equal to the estimated cost of the connection communicated to him by the panchayat. Out of the sum so deposited by the applicant, an amount equal to the actual cost of the connection. shall be retained by the panchayat and the surplus amount, if any, shall be refunded to the applicant within one month of completion of the work :

Provided that, the applicant shall, if the amount deposited by him is not sufficient to cover the actual cost of the connection, pay the deficit to the panchayat.

99A. Provision for supply of water through meter system :-

¹ Where a panchayat decides to adopt the meter system, the water supplied to the consumer shall be charged according to the quantity recorded by the meter.

(2) Except in cases where a consumer has installed his own meter duly approved by the Superintending Engineer, every consumer shall deposit with the panchayat as security for the meter supplied to him a sum at such rate as may be fixed by the panchayat in consultation with such Superintending Engineer.

(3) The deposit shall be returned to the consumer if the water supply is stopped to the consumer.

(4) The deposit kept under sub-rule (2) shall carry interest at the rate of 3 % per annum, and shall be adjusted against the rate payable by the consumer.

(5) If the supply of water through meter system is discontinued by the panchayat shall remove the meter or as the case may be, disconnect supply through the meter installed by the consumer himself.

(6) Readings of the meter shall be taken every month, and shall be recorded in the meter card to be provided by the panchayat.

(7) if there is any doubt about the accuracy of a meter, the panchayat may suo moto or on a written application of the consumer, remove any meter for the purpose of testing the accuracy thereof, or for repairing it or for replacing it by another at any time it deems necessary. A testing fee of Rs. 3 shall be payable by the consumer for testing his private meter.

(8) Where on testing any meter is found to be inaccurate, the consumption for the period commencing on the date on which the reading of the meter was taken last before the testing (hereafter referred to as "the last reading") and ending on the date on which the meter may have been corrected or replaced by a new meter shall be calculated as follows, namely : At the rate of monthly average consumption recorded by the meter during the period of twelve months immediately preceding the date of the last reading.

(a) Where a period of not less than 12 months has elapsed since the meter was installed or as the case may be, was last tested.

(b) Where a period of not more than 12 months has elapsed since the meter was installed or, as the case may be, was last tested.

(9) The consumer shall be responsible for the safety of the meter provided by the panchayat and where any such meter is lost or damaged, the panchayat shall replace it by a new meter at the expense of the consumer.

(10) Every meter supplied to the consumer shall, before it is installed, be tested and sealed by the panchayat or by an officer authorised by it in this behalf.

(11) The panchayat shall charge rent for use of the meter provided by it and for its maintenance at such rate as may be fixed by it in consultation with the Superintending Engineer.]

1. Ins. by G.N. of 28/1/1972.

100. Connection when cut off :-

(a) The panchayat may, at any time, cut off the connection for any of the following reasons, namely

(i) For default of payment of special water rate due or any other charges in respect of the connection such as charges for new connection, cutting or repairs within one month of the date of the presentation of a bill for the

same;

¹[(ii) For breakage or loss or damage to, pipes, cocks or meters or for the defects in the connection until the breakage, damage or loss ²[or other defects in the connection are made good] to the satisfaction of the panchayat].

(iii) For wastage of water, until such wastage is stopped to the satisfaction of the panchayat.

(b) An appeal against the order of the panchayat cutting of the connection shall lie to the ³[Standing Committee] within 30 days from the date of such order. The decision of the ³ [Standing Committee] shall be final.

1. Subs. by G.N. of 28/1/1972.

2. Subs. by G.N. of 5/11/1973.

3. Subs. by G.N. of 1/7/1966.

101. Rate of special water rate :-

A panchayat which decides to levy the rate shall, after following the procedure prescribed in Rule 3 and Rule 4¹[and in consultation with the Superintending Engineer] levy it at a rate to be fixed by it but not below the minimum and not exceeding the maximum rate specified in the Schedule attached to this Part. ² [So however that it will cover the cost of maintenance and depreciation of the water supply scheme; and that the rate fixed under Part A of that Schedule is in multiples of three rupees.]

1. Ins. by G.N. of 28/1/1972.

2. Added by G.R.of 28/1/1972.

102. Special water rate effective from what date :-

The rate shall be leviable for the year beginning on the 1st April and ending on the 31st March the next following. If the rate comes into force ¹[on any date] other than the 1st April, it shall be leviable by the quarter ending on 1st July, 1st October, 1st January, 1st April, next following and thereafter by year. ² [The amount due on account of such rate shall, if in arrears, be recoverable under the Act].

1. Subs. by G.N. of 1/7/1966.

2. Added by G.R.of 28/1/1972.

103. Special water rate from whom primarily leviable :-

(1) The rate shall be primarily leviable from the actual occupier of the ¹[premises] if he is the owner of the ¹ [premises].

(2) If the house is not occupied by the owner the rate shall be primarily leviable from -

(a) the lessor, if the house is let;

(b) the superior lessor, if it is sub-let; or

(c) the person in whom the right to let the same vests, if it is unlet.

(3) On failure to recover any sum due on account of the rate, from the person from whom it is primarily leviable, there may be recovered from the occupier of any part of the house in respect of which the rate is due such portion of that sum as the Sarpanch decides to be proportionately leviable in respect of that part of the house Provided that, a such occupier shall not be liable to pay the rate for any period for which he was not in occupation of the house.

1. Subs. by G.N. of 28/1/1972.

104. No refund or remission or no compensation claimable on account of stoppage or cutting of any connection :-

No refund or remission of the rate and no compensation of any kind shall be claimable in respect of the stoppage or cutting off of any private connection under the Act nor shall such stoppage or cutting off relieve any person of any liabilities he may have incurred prior thereto. In special cases the panchayat may, with the concurrence of the ¹ [Standing Committee] grant such remission or refund as it may deem fit, if there is a stoppage of water for continuous period of more than a month.

1. Subs. by G.N. of 1/7/1966.

SCHEDULE 15
SCHEDULE

SCHEDULE

(See rule 101)

1. Part A - For water supplied

| | | |
|--|--------------------------------------|-------------------|
| otherwise than through meter system - | | |
| For domestic use - | Mininum | Maximum |
| (1) For connection of water pipe of 12 <small>millimeters (1/2 inch) diameter.</small> | Rs.360 per annum | Rs.450 pe annum |
| (2) For connection of water pipe of 20 millimeters (3/4 inch) diameter. | Rs.750 per annum | Rs.1000 pe annum. |
| <i>Non-domestic use</i> - The rate of non-domestic use shall be twice the rate fixed for the supply of <small>water through pipe connections of the respective sizes specified for domestic us</small> | | |
| 2. Part B - For water supplied through meter system - | | |
| For domestic use - | Rate | |
| (1) For every 1,000 litres or part thereof | Rs. 1.25 plus surcharge of 10 paise | |
| (2) For non-domestic use | Rs. 2.50 paise surcharge of 20 paise | |

| | | | |
|--|---|----------------------|--|
| | for every 1,000 | | |
| | litres or part thereof. | | |
| | 3. Part C - Fees for private water piped connection - | | |
| | (1) For connection of water pipe of 12 millimetres (1/2 inch) diameter. | Fee Rs. 75 | |
| | (2) For connection of water pipe of 20 millimetres (3/4 inch) diameter. | Fee Rs. 120 | |
| | 4. Part D - Deposit for private water pipe connections based on the population of village panchayat. | | |
| | (1) For domestic use. | Rs. 500 to Rs. 1000 | |
| | (2) For non-domestic use | Rs. 1000 to Rs. 1500 | |

PART 13

FEE FOR SUPPLY OF WATER FROM WELLS AND TANKS

105. Definitions :-

In this Part, unless there is anything repugnant in the subject or context, -

(i) "domestic use" means the use of water for drinking, washing, bathing (including bathing of cattle), cooking and sanitary purposes of a household;

(ii) "household" means a group of persons residing and messing jointly as the members of one domestic unit;

(iii) "tanks and wells" means tanks and wells for the time being vesting in a panchayat.

106. Permission of panchayat necessary for use of water from any tank or well vesting in it for purpose other than domestic use :-

No person shall, without the previous written permission of the panchayat, use water from any tank or well for any purpose other than domestic use.

107. Application for use of water other than domestic use and grant of permit :-

(1) Any person ordinarily residing in the village and desiring to use water from any tank or well for purposes other than domestic use may make an application to the panchayat for such permission. The application shall state the tank or well and the purpose for which water therefrom is required to be supplied.

(3) On receipt of the application under sub-rule (1), the panchayat shall, subject to the provisions of sub-rule (3), make such enquiries as it may think fit and if it is satisfied that there is no objection to grant the permission applied for, it may grant a permit in the form hereto appended ¹[on payment of the fees as may be fixed by it after following the procedure prescribed in rules 3 and 4] but not below the minimum and not exceeding the maximum rate specified in the Schedule annexed to this Part or may refuse to grant the permit: Provided that, no permission for the supply of water from any tank or well shall be granted for the purpose of irrigation, unless applications for supplying water for such purpose are duly invited before a specified date.

(3) The applications for permission for supply of water for irrigation purposes shall be arranged according to priority based on the proximity of the lands to the tank or well and the permission shall be granted under sub-rule (2) according to such priority, having regard to the available water supply ² [on payment of such fees as may be decided by the panchayat after following the procedure prescribed in Rule 3 and Rule 4] but not below the minimum and not exceeding the maximum rate specified in the Schedule annexed to this Part.

1. Subs. by G.N. of 1/7/1966.

2. Subs. by G.N. of 1/7/1966.

108. Payment of fees :-

(1) The fees for the use of water for purposes other than irrigation shall be payable fully in advance.

(2) The fees for the use of water for the purpose of irrigation shall be payable in advance in full in the case of non-perennial crops and in the case of perennial crops in four equal instalments payable on or before the 15th of January, the 15th of April, the 15th of July and the 15th of October.

109. Stoppage or reduction of water supply when allowed :-

(1) Whenever due to unforeseen circumstances the supply of water from any tank or well runs short of the reasonable requirements of domestic use, the panchayat may either stop the supply or reduce it to such extent as it may consider necessary for purposes other than domestic use.

(2) In the event of the supply being stopped or reduced as provided under sub-rule (1), the panchayat shall not be liable to pay any compensation in respect of any damage or loss to the crop of the person holding permit under these rules :

Provided that, any person who suffers loss from any stoppage or diminution of his water supply shall be entitled to proportionate refund or remission of the fee payable by him under these rules.

110. Maintenance of list of permit-holders under Rule 107 :-

The Secretary shall be responsible for maintaining a list of persons holding permits under Rule 107. He shall also be responsible for seeing that no person unauthorisedly uses water from the tank or well for purposes other than domestic use.

111. Receipt for payment of fees and maintenance of account of fees :-

The Secretary shall maintain an account of fees received in respect of the permits issued under Rule 107. He shall pass receipts for the fees received by him in such form as may be determined by the panchayat.

112. Permit :-

holder or his agent or servant liable for damage to tank or well - Any damage is made to the tank or well by the permit-holder or his agent or servant, the permit-holder shall make good the loss to the panchayat.

113. Non-applicability of rules to persons having right to use water under any law, usage, contract or decree or order of Court :-

Nothing in this Part shall apply to a person in whose favour a right has been established under any law, usage, contract or decree or order of a Court or otherwise to use water from any tank or well.

114. Preparation and publication of list of persons falling under rule 113 :-

(1) A panchayat shall prepare a list of persons whom this Part does not apply under Rule 113 and shall publish it in such manner as the panchayat thinks fit for the information of all persons likely to be affected thereby together with a notice specifying the date on or after which the draft list will be taken into consideration by the panchayat.

(2) The panchayat after considering all the objections or suggestions received under sub-rule (1) amend the list, if necessary, and forward such list together with the objections and suggestions to the ¹[Standing Committee] for sanction.

(3) On receipt of the list under sub-rule (2) the ¹ [Standing Committee] may either sanction the list or modify the list or refuse to give sanction to the list.

1. Added by G.N. of 1/7/1966.

SCHEDULE 16
SCHEDULE

| SCHEDULE [See rule 107(2) and (3)] | | |
|---|--|--------------------------------------|
| | Minimum | Maximum |
| For purposes other than irrigation, <small>(a) Bricks and tiles</small> | Re. 1 per thousand <small>bricks or tiles.</small> | Rs.2.50 P. p thousand bricks or tile |
| (b) Washing of clothes by washermen. | 50 [Paise] per month <small>Per washerman.</small> | Re. 1 per month per Washerman. |
| (c) For industrial or commercial use- | | |
| (i) By a factory as defined in the Factories Act, 1948. | Rs.5 per month | Rs.15 per month |
| (ii) By any mill or factory not <small>Covered by (i)</small> | Rs.2 per month | Rs.5 per month |
| [For purposes of irrigation | Rs.2.50 paise per month. | Rs.6 per month. |

PART 14

FEE FOR TEMPORARY ERECTION ON, OR PUTTING UP PROJECTIONS OVER, OR TEMPORARY OCCUPATION OF ANY PUBLIC STREET OR PLACE.

115. Rate of fee for temporary erection on, or putting up projection over, or temporary occupation of, any public street or place :-

A panchayat which decides to levy a fee for temporary erection on, or putting up projection over, or temporary occupation of, any public street or place shall, after following the procedure prescribed in Rule 3 and Rule 4, levy it at such rate as may be fixed by it but not below the minimum and not exceeding the maximum rate specified in the Schedule annexed to this Part.

116. Application for permission and payment of fee :-

No permission for the temporary erection on, or putting up projection over, or temporary occupation of, any public street or place vesting in the panchayat shall be given, unless the full amount of the fee as fixed by the panchayat is paid in advance, along with the application for such permission.

SCHEDULE 17
SCHEDULE

| SCHEDULE (See rule 115) | | | |
|--|---|---|--|
| | | Minimum | Maximum |
| 1. | Sajja or balcony | Re. 1 per annum per 2.32 <small>square metres (25 square feet) or part thereof.</small> | Rs.5 per annum per 2.32 square metres (25square part thereof. |
| 2. | Whether board, foot-board, cave or other projection over land. | 50 Paise per annum per <small>2.32 square metres or part</small> thereof. | Rs.2 per annum per 2.32 <small>square metres or</small> Thereof. |
| 3. | Fee for a permit for temporary <small>erection in a public street or place on occasions of festivals or ceremonies upto ten days.</small> | 25 Paise per 9.29 square metres (100 square feet). | 75 Paise per 9.29 square Metres (10 square feet) |
| | | | |

| | | | |
|--|---|---|---|
| | <p>4. Fee for a permit for temporary occupation of a public street or place.</p> | <p>3 Paise per 9.29 square metres per day or part thereof.</p> | <p>10 Paise per 9.29 square metres per day or part thereof.]</p> |
|--|---|---|---|

PART 15
SPECIAL SANITARY CESS

117. Definitions :-

In this Part, unless there is anything repugnant in the subject or context, -

- (i) "cess" means the special sanitary cess;
- (ii) "family" means the body of persons living and messing together in one house, including visitors, guests and servants;
- (iii) The words "house", "hut" and "owner" have the same meaning as they have in Part VIII of the rules.

118. Rate of special sanitary cess :-

A panchayat, which decides to levy the cess shall, after following the procedure prescribed in Rule 3 and Rule 4, levy it at the rate as may be fixed by it but not below the minimum and not exceeding the maximum rate specified in the Schedule attached to this Part on each privy or latrine attached to a house, or on each family using such privy or latrine.:

Provided that, the rate shall be so fixed that the income from the cess, shall, as far as possible, be sufficient to meet the expenditure on providing the service for cleansing private latrines, premises or compounds.

119. Conditions necessary to be fulfilled prior to levy of special sanitary cess :-

No cess shall be levied under Rule 118 unless and until the panchayat has,-

- (a) made provisions for the cleansing of the privy or latrine by manual labour or for conducting or receiving the sewage thereof into the panchayat sewers and for cleansing private premises or compounds;
- (b) issued either severally to the person to be charged or generally to the inhabitants of the village or part of the village to be charged with the cess, one month's notice of the intention of the panchayat to make such provision and to levy the cess.

120. Special sanitary cess effective from what date :-

The cess shall be leviable by the year beginning on the 1st April and ending on the 31st March next following. If the cess comes into force on any date, other than the 1st April it shall be leviable by the quarter ending on the 1st July, 1st October, 1st January and 1st April next following and thereafter by the year.

121. Special sanitary cess primarily recoverable from whom :-

The cess shall be primarily recoverable from the owner of the house to which the privy or latrine is attached and in default of payment by him, from any person actually using the privy or latrine at any time during the period for which the cess is due. When a privy or latrine is used by more than one family and the rate of cess is fixed per family, it should be primarily recoverable from the owner of the house or houses in which such families recoverable from the owner of the house or houses in which such families reside and in default of payment by the owner from the head of each family using the privy or latrine.

122. Refund of cess when granted :-

When any privy or latrine has ceased to be used as such for a period of not less than three months, the panchayat may refund the whole or any portion of the amount of the cess levied in respect of the privy or latrine for the said period.

Provided that, no refund shall be granted unless notice in writing of the fact that the privy or latrine has ceased to be used has been given to the panchayat:

Provided further that, no refund shall be granted in respect of any period previous to the date of the delivery of such notice.

SCHEDULE 18
SCHEDULE

| | |
|--|--|
| | <p style="text-align: center;">SCHEDULE (Rule 118)</p> |
|--|--|

| | Maximum | Minimum |
|-----------------------|--|---|
| Special Sanitary Cess | Rs.8 per annum per privy, or latrine or Rs.8 per annum per family for using a privy or latrine and Rs.4 for additional privy or latrine used by the same family. | Rs.25 per annum per privy or latrine or Rs.25 per annum per for a privy or latrine Rs.10 for an add privy latrine used by the same family |

PART 16

FEE FOR CLEANSING CESS-POOL CONSTRUCTED ON LAND WHETHER BELONGING TO PANCHAYAT OR NOT

123. Definitions :-

In this Part, unless there is anything repugnant in the subject or context, the words "house", "hut", "occupier", and "owner" have the same meaning as they have in Part VIII of these rules and the word "hotel" has the same meaning as it has in Part VII(A).

124. Rate of fee for cleansing a cess-pool :-

A panchayat which decides to levy a fee for cleansing cess-pool shall, after following the procedure prescribed in Rule 3 and Rule 4, levy it on all houses using cess-pools within a specified area or within the whole area of the panchayat, at such rate as may but fixed by it but not below the minimum and not exceeding the maximum rate specified in the Schedule annexed to this Part.

125. Location and dimensions of the cess-pool :-

No cess-pool shall be constructed by the owner or occupier of the house except on the exact location and according to the dimensions sanctioned by the panchayat.

126. Responsibility for providing lid to cess-pool :-

The owner or occupier of the house using the cess-pool shall be responsible for providing a lid for covering the cess-pool.

127. Conditions necessary to be fulfilled prior to levy of fee for cleansing cess-pool :-

No fee shall be levied under Rule 126 unless and until the panchayat has

- (a) made provision for the cleansing of the cess-pool;
- (b) issued either severally to the persons to be charged or generally to the inhabitants of the village or part of the village to be charged with the fee, one month's notice of the intention of the panchayat to make such provision and to levy the fee.

128. Fee for cleansing cess-pool effective from what date :-

The fee shall be leviable by the year beginning on the 1st April and ending on the 31" March next following. If the fee conies into force on any date other than the 1st April, it shall be leviable by the quarter ending on the 1st July, 1st October, 1st January and 1st April next following and thereafter by the year.

129. Fee for cess-pool recoverable from whom :-

The fee shall be recoverable from the occupier of the house in whose name the cess-pool stands. The panchayat shall maintain a register showing the ownership of the cess-pool in the panchayat area.

130. Refund of fee for cleansing a cess-pool when granted :-

Where a cess-pool has ceased to be used as such for a period of not less than three months, the panchayat may refund the whole or any portion of the amount of the fee levied in respect of the cess-pool for the said period.

Provided that, no refund shall be granted, unless notice in writing of the fact that the cess-pool has ceased to be used has been given to the panchayat.

Provide further that, no refund shall be granted in respect of any period previous to the date of the delivery of such notice.

SCHEDULE

(Rule 124)

1. For every house using one cess-pool not less than [Rs. 7] and not more than [Rs. 15] per

annum and for every additional house using the same cess-pool not less than [Rs. 4] and not more than [Rs. 18] per annum.

2. For every hotel or boarding house using one cess-pool not less than [Rs.10] and not more

than [Rs. 20] per annum, and for every additional hotel or boarding house using the same cess-pool at the rate.

PART 17
FEE FOR GRAZING CATTLE ON GRAZING LANDS VESTING IN A PANCHAYAT

131. Definitions :-

In this Part "fee" means the fee for grazing of cattle in the lands which vest in the panchayat and are assigned for that purpose.

132. Fee for grazing of cattle :-

A panchayat which decides to levy a fee for grazing of cattle in the grazing lands vesting in the panchayat shall, after following the procedure prescribed in Rule 3 and 4, levy it at such rate as may be fixed by it, but not below the minimum and not exceeding the maximum rate specified in the Schedule annexed to this Part.

133. No grazing of cattle without a permit :-

When a panchayat levies such fee, no grazing of cattle shall be allowed in any land assigned by it for that purpose, except under a permit issued in this behalf

134. Permit to be issued to whom :-

Permits for grazing of cattle may be issued by the panchayat only to persons residing within the limits of its jurisdiction.

135. Fee for permit leviable for what period :-

Permits shall be issued by the panchayat for a period of one year beginning on 1st April and ending on 31st March next following and the full amount of fee due shall be recovered in advance at the time of issue of the permit. If the permit is issued on any day other than 1st April, the fee shall be leviable by the quarter ending on the 1st July, 1st October, 1st January, and 1st April next following and thereafter by the year.

SCHEDULE 20
SCHEDULE

| SCHEDULE | | |
|------------|---------------------|---------------------|
| (Rule 132) | | |
| Carte | Minimum grazing fee | Maximum grazing fee |
| | Per head of cattle | |

| | | | |
|--|------------------------|-------------------------|-------------|
| | | | head of cat |
| Buffalo, cow, ox, horse, donkey, <small>Mule, camel or pony</small> | 25 [Paise] per year | 75 [Paise] per year | |
| Sheep or goat | 15 [Paise] per year | 45 [Paise] per year. | |

PART 18
LIGHTING TAX

136. Definitions :-

In this Part, unless the context requires otherwise the words "house", "hut", "occupier", and "owners" have the same meanings as are assigned to them in Part VIII of these rules.

137. Rate of lighting tax :-

(1) A panchayat, which decides to levy the lighting tax, shall, after following the procedure prescribed in Rule 3 and Rule 4, levy it on all houses within the limits of the village at such rate, based either on the capital value or on the annual letting value of the house, as may be fixed by it but not below the minimum and not exceeding the maximum rate specified in the Schedule annexed to this Part ¹[so however that the rate so fixed does not result in the lighting tax being more than the tax on buildings and lands.]

(2) No lighting tax under sub-rule (1) shall be levied.

² [(a) ***] (22) of Article 366 of the Constitution situated within the limits of the village a. (b) on any house used for a charitable, educational or religious purpose and yielding no rent to the owner or trustee thereof

.

1. Added by G.N. of 3/4/1968.

2. Deleted by G.N. of 23/11/1984.

138. Lighting tax effective from what date :-

The lighting tax shall be leviable for the year beginning on the 1st day of April and ending on the 31st day of March next following. Where the tax comes into force on any day other than the 1st day of April, it shall be leviable by the quarter ending on the 1st day of July, 1st day of October, 1st day of January and 1st day of April next following and thereafter by the year.

139. Lighting tax from whom primarily leviable :-

(1) The lighting tax shall be leviable primarily from the actual occupier of the house if he is the owner of the house.

(2) If the house is not occupied by the owner of the tax shall be leviable primarily from :-

(a) the lessor, if the house, is let;

(b) the superior lessor, if it is sub-let; or

(c) the person in whom the right to let the same vests, if it is unlet,

(3) On failure to recover any sum due on account of the lighting tax from the person from whom it is primarily leviable, there may be recovered from the occupier of any part of the house in respect of which the tax is due such portion of that sum as the Sarpanch decides to be proportionately leviable in respect of that part of the house :

Provided that, such occupier shall not be liable to pay the tax for any period for which he was not in occupation of the house.

140. Remission or refund of tax in case of vacancies :-

Where any house which is liable to the lighting tax has remained vacant for a continuous period of three months or more the panchayat shall refund or remit the whole or any portion of the amount of the tax paid or payable for such period

Provided that, no such remission or refund shall be granted,-

(a) unless notice in writing of the fact of the building being vacant has been given to the Sarpanch; or

(b) for any period previous to the date on which such notice is given to the Sarpanch.

SCHEDULE 21
SCHEDULE

| SCHEDULE (See rule 137) [Rate of Lighting tax] | | | | |
|---|--|-------------|-----------|--|
| Sr. No | Limit for the area of building | Rate of tax | | |
| | | (Minimum) | (Maximum) | |
| | | Rs. | Rs. | |
| (1) | (2) | (3) | | |
| 1. | All types of buildings upto area 300 square foot. | 10 | 20 | |
| 2. | All types of buildings having area <small>above 300 sq. feet and below 700 sq.feet.</small> | 20 | 40 | |
| 3. | All types of buildings | 25 | 50 | |

having area
of

701 square feet or more.

PART 19

FEE FOR REGISTRATION OF ANIMALS SOLD IN ANY MARKET OR PLACE, BELONGING TO OR UNDER THE CONTROL OF A PANCHAYAT

141. Definition :-

In this Part "fee" means the fee on the registration of animals sold in any market or place belonging to or under the control of a panchayat.

142. Rate of fee for registration of animals :-

(1) A panchayat which decides to levy a fee on the registration of animals shall after following the procedure prescribed in Rule 3 and Rule 4, levy it on every head of animal sold in any market or place belonging to it or under its control, at such rates as may be fixed by it but not below the minimum and not exceeding the maximum rate specified in the Schedule annexed to this Part.

(2) Nothing in sub-rule (1) shall apply in relation to animals sold in public markets within the meaning of S.203 of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 and in which the Zilla Parishad is levying registration fees under S.157 of that Act.

143. Procedure for registration of sale transaction and recovery of registration fee :-

(1) The panchayat shall register the sale transaction between the parties by means of a receipt, and recover the registration fee adopted under Rule 142 from the seller immediately at the conclusion of the sale, whether the price of the animal be actually paid or its payment is postponed.

(2) The Secretary or the person authorised in writing by the panchayat shall maintain a registration receipt book, with pages numbered in consecutive order, sealed and signed by the Sarpanch or a member of the panchayat authorised in writing by him. The register receipt book shall contain a foil and counterfoil of blank receipt according to the form shown below : Name of the panchayat.....

(a) Serial number.....

(b) Kind of animal, age, colour and other distinguishing marks and specifications, if any.

(c) Name of purchaser and his full address.

(d) Name of seller and his full address.

(e) Price paid for each head of animal.

(f) Registration fee charged.

(g) Signature of the Secretary or the person issuing the receipt.

(3) No person other than the Secretary or any person duly authorised in writing by the panchayat shall pass such receipt.

SCHEDULE 22

SCHEDULE