

*The A & N Islands*  
*Gram Panchayats (Levy of Taxes*  
*and Fees) Rules, 2002*

THE ANDAMAN AND NICOBAR ISLANDS

GRAM PANCHAYAT

**(LEVY OF TAXES AND FEES)**

RULES, 2002



असाधारण  
EXTRAORDINARY  
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ANDAMAN AND NICOBAR ADMINISTRATION  
SECRETARIAT

NOTIFICATION

Port Blair, dated the 24<sup>th</sup> April, 2002

F.No. 3-27/98-PR.- Whereas the draft Andaman and Nicobar Islands Gram Panchayats (Levy of Taxes and Fees) Rules, 1998 were published in the Official Gazette as required under sub-section(1) of section 202 of the Andaman and Nicobar Islands (Panchayats) Regulation, 1994 (No. 1 of 1994) inviting suggestions/objections from the general public;

And whereas no specific suggestions or objections acceptable to the Administrator has been received in the matter;

Now therefore, in exercise of the powers conferred under section 202 read with section 37 of the said Regulation, I, Shri N.N.Jha, Lieutenant Governor, Andaman and Nicobar Islands hereby make the following Rules with immediate effect.

THE ANDAMAN AND NICOBAR ISLANDS GRAM PANCHAYATS  
(LEVY OF TAXES AND FEES) RULES, 2002

1. SHORT TITLE, EXTENT AND COMMENCEMENT :-

- (i) These Rules may be called the Andaman and Nicobar Gram Panchayats (Levy of Taxes and Fees) Rules, 2002.
- (ii) They shall extend to the whole of the Union Territory of Andaman and Nicobar Islands except the areas included in the municipality under the provisions of the Andaman and Nicobar Islands (Municipal Boards) Regulation, 1957 and the areas notified before the commencement of the Andaman and Nicobar Islands (Panchayats) Regulation, 1994 (No. 1 of 1994) as reserved areas under sub-section (1) of section 3 of the Andaman and Nicobar Islands (Protection of Aboriginal Tribes) Regulation, 1956.
- (iii) These rules shall come into force at once after final publication.

2. DEFINITIONS :-

In the rules, unless the context otherwise requires :-

- (a) "Regulation" means the Andaman and Nicobar Islands (Panchayats) Regulation, 1994 (1 of 1994).
- (b) "Rule" means a rule of these Rules;
- (c) "Secretary" means the Secretary of a Gram Panchayat; and
- (d) all other expressions, words and phrases used in these Rules and not defined herein, but defined in the Regulation, shall have the meanings respectively assigned to them in the Regulation.

**3. PROCEDURE FOR LEVY OF TAX OR FEE :-** Every Gram Panchayat deciding to levy a tax or fee shall observe the following procedure, namely :-

- (a) Subject to the provisions of section 37 of the Regulation, the Gram Panchayat shall, by a resolution passed in 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 relate to that tax or fee by beat of drum/announcement on loudspeaker in the gram and by means of a notice affixed in the Notice Board in the office of the Gram Panchayat specifying a day not earlier than one month after the date of such publication, on or after which the Gram Panchayat shall take the proposal into consideration;
- (c) Any inhabitant of the gram objecting to the levy of the tax or fee proposed by the Gram Panchayat may send his objection and suggestion in writing to the Secretary of the Gram Panchayat shall take the proposal into consideration;
- (d) On or after the date fixed under clause (b), the Gram Panchayat shall consider all objections and suggestions made under clause (c) and may finally select the tax or fee, as the case may be, to decide the rate which it is to be levied.

**4. FINAL PUBLICATION OF RULES RELATING TO TAX OR FEE TO BE LEVIED :** Where a Gram Panchayat finally decide to levy any tax or fee, the rules in that Part of these Rules which relate to such tax or fee, together with the notice stating the tax or fee to be levied and the rate thereof shall be published by the Gram Panchayat by affixing a notice thereof in the Notice Board of the office of the Gram Panchayat. The Gram Panchayat shall also announce by beat of drum/announcement on loudspeaker in the Gram the fact relating to such publication.

The tax or fee shall accordingly be levied from the date which shall be specified in the notice and such date shall not be earlier than one month after the date of publication of the notice.

**5. APPEAL AGAINST LEVY OF TAX OR FEE :** Any person desiring to make an appeal under section 38 shall do so within 30 days from the date of publication of the notice under rule 4.

## PART - II TAX ON OWNER OR OCCUPIER OF BUILDING(S)

### DEFINITIONS -

**6. IN THIS PART UNLESS THERE BY ANYTHING REPUGNANT IN THE SUBJECT, MEANING OR CONTEXT :**

- (a) "Owner" includes the person who receives or is entitled to receive rent of the building if such building is let;
- (b) "Occupier" includes a person in actual possession of building whether as owner, agent or tenant;
- (c) "Annual letting value" means the annual rent for which the building may reasonably be expected to be let per year or from year to year; and
- (d) "Capital Value" means the estimated market value of a building or house.

**7. RATE OF TAX ON BUILDING :** (1) Every Gram Panchayat which decides to levy a tax on building shall, subject to the provisions of sub-rule (2) of this rule and after following the procedure prescribed in rule 3 and 4, levy it at such rate, based either on capital value or on the annual letting value of the buildings, as may be decided by it, but not below the minimum rate specified in the Schedule annexed to the Part.

(2) The following buildings shall be exempted from levy of tax under clause (1), namely :-

- (a) building belonging to Government whether or not used or intended to be used for purposes or profit;
- (b) buildings, used solely for religious, educational or charitable purposes;
- (c) buildings, the capital value of which is less than Rs.5.00 or annual letting value of which is not more than Rs. 25.

**8. TAX EFFECTIVE FROM WHAT DATE :** The tax shall be leviable for the year beginning on 1<sup>st</sup> April of a calendar year and ending on 31<sup>st</sup> day of March of the next following calendar year and shall not come into force except in the following dates viz, 1<sup>st</sup> July, 1<sup>st</sup> October or 1<sup>st</sup> January in any calendar year and if it comes into force on any day other than the 1<sup>st</sup> April, it shall be leviable by the quarter till the 1<sup>st</sup> April next following.

**9. PREPARATION OF ASSESSMENT LIST :** (1) The Pradhan shall prepare or cause of preparation of an assessment list showing :-

- (a) the serial number of each building;
- (b) name of the owner and the occupier, if known;
- (c) capital valuation or the annual letting value, as the case may be; and
- (d) the amount of tax assessed thereon.

Provided that Gram Panchayat may and if so required by the Administrator shall entrust the preparation of the assessment list to an Officer of the Revenue Department of the Administration not below the rank of a Naib Tehsildar.

2. Where the tax is assessed on the building on the annual letting value, a sum equal to 10 percent of the said valuation shall be deducted from the valuation in lieu of all allowances for repairs or any other accounts whatsoever.

3. For the purpose of preparing such assessment list the Pradhan or the Secretary acting under his authority or an Officer of the Revenue Department of the Administration, not below the rank of Naib Tehsildar, as the case may be in respect any building in the gram at a reasonable time of the day with prior notice to the occupant.

**10. PERSON PRIMARILY LIABLE FOR TAX HOW TO BE DESIGNATE 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 ON THE ASSESSMENT LIST :** When the assessment list is completed, the Pradhan shall cause a notice to be given by the beat of drum, announcement over loudspeaker in the gram to the effect that the assessment list is open for inspection at the office of the Gram Panchayat and the objections, if any, with regard to the assessment of tax therein shall be considered :

- (i) where the assessment list is prepared by the Pradhan or by the Panchayat; and
- (ii) where the assessment list is prepared by an Officer of the Revenue Department of the Administration entrusted under the proviso to rule 9, by a such officer (hereinafter referred to as "the Government Officer") in consultation with the Pradhan, on a day after the expiry of thirty days of the date of notice thereof.

**12. INSPECTION OF ASSESSMENT LIST :** Every person whose name is included in the assessment list as the owner or occupier of any building, every person claiming to be owner or occupier of any building, every person in possession of any building, included in the list, and any agent of such person may inspect the assessment list and take extract there from without payment of any charge therefore.

**13. CONSIDERATION OF OBJECTIONS TO ASSESSMENT LIST AND AUTHENTICATION OF LIST :** (1) All objections to the assessment list shall be duly considered and decided by the Gram Panchayat or the Government 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 Government Officer, as the case may be, shall be communicated to the person objecting to the assessment made in the assessment list.

(2) Aggrieved by such decision any person desiring to appeal under section 38 of the Regulation, to the authority mentioned therein, against the assessment, shall do so within 30 days of the date of communication of the decision under sub-rule (1).

(3) The Gram Panchayat shall cause all amendments as may be necessary by virtue of the orders passed by the appellate authority prescribed in section 38 of the Regulation, to be made in the assessment list which shall be duly authenticated by the signature of the Pradhan or the Government Officer, as the case may be, not later than the 31<sup>st</sup> day of July of the year in which the assessment list is prepared.

**14. ENTRIES IN THE AUTHENTICATED ASSESSMENT LIST TO BE CONCLUSIVE EVIDENCE :** The entries in the assessment list authenticated under sub-rule (3) of the rule 13 shall be conclusive evidence of the amount of tax leviable under these Rules.

**15. AMENDMENT OF ASSESSMENT LIST :** (1) Gram Panchayat may at any time after the assessment list is finalized, amend it by inserting or altering any entry in respect of any building, such entry having been inadvertently omitted from or erroneously made in the assessment list through fraud, accident or mistake or in respect of any building constructed new, altered, added to or reconstructed in whole or in part where such new construction, alteration, addition or reconstruction has been completed after preparation of the assessment list and after giving notice in writing to any person likely to be adversely affected by such alteration of the assessment list specifying a date therein not earlier than one month after the date of service of such notice before which any objection to such alteration in the assessment list should be made.

(2) Any objection made under sub-rule(1) by any person likely to be adversely affected by any such alteration before the date specified in such notice shall be dealt with in all respect and in the same manner 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 in the case of a building constructed, altered, added to or reconstructed on the date on which such construction, alteration, addition or re-construction was completed or on 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 calendar 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 that calendar year after such day bears to the whole year.

#### **16. NOTICE TO BE GIVEN TO PRADHAN FOR DEMOLITION OR REMOVAL, ETC. OF THE EXISTING BUILDING :**

(1) Where any building or any portion of an existing building which is liable to the payment of tax under these rules in this Part is demolished or removed or is burnt, destroyed or falls down, the person primarily liable for the payment of the said tax shall give notice thereof in writing to the Pradhan.

(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, destroyed or fallen down as the case may be.

#### **17. ASSESSMENT LIST TO BE REVISED EVERY FIVE YEARS :** The assessment list shall be completely revised once in every five years :

Provided that the Gram Panchayat may, sue mote or on an application made in that behalf to it by a person who is a resident of the gram, make such alteration, every year, in the assessment list authenticated under rule 13 and the provisions of rules 9 to 16 shall apply in relation to such alternations 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 duly authenticated by the signature of the Pradhan or the Government Officer, as the case may be not later than the 31<sup>st</sup> July of the year in which the assessment list is prepared", the portion "the assessment list which shall be duly authenticated by the signature of the Pradhan or the Government Officer, as the case may be, not later than 31<sup>st</sup> July of the year to which such alteration relate" were substituted.

#### **18. TAX FROM WHOM PRIMARILY LEVIABLE :** The tax shall be leviable primarily from the actual occupier of the building upon which it is assessed, if such occupier is the owner of the building. If the building is not occupied by the owner himself, the tax shall be primarily leviable from.

- (a) the lessor, if the building is let;
- (b) the superior lessor if the building is sub-let;
- (c) the person in whom the right to let the same vests if it is un-let; and
- (d) the person to whom the building has been transferred if the owner of the building has let the gram or cannot otherwise be found. On failure to recover any sum due and recoverable 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 and recoverable in ratio which the Pradhan decides to be an equitable ratio to the amount of tax assessed on the whole building in the authenticated list. The decision of the Pradhan in the matter shall be appealable to the Gram Panchayat.

#### **19. REMISSION OF TAX IN THE CASE OF VACANCIES :** Where any building which is assessed to rate of tax payable by the year has remained vacant and un-production of rent for a continuous period of three months or more during a year, the Gram 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 a notice in writing of the fact of the building being vacant and un-productive or rent has been given to the Pradhan by the person seeking for such remission or refund:

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 Pradhan.

## 20. RECOVERY OF TAX :

(1) As soon as the tax under these Rules becomes due and payable to the Gram Panchayat, the Secretary of the Gram Panchayat shall, without least practicable delay cause to serve a notice of demand upon the person liable for the payment specifying therein the amount of the tax and the period for which it is due and payable and requiring the person to whom such notice is addressed to pay the amount to the Gram Panchayat within thirty days from the date of such notice.

(2) If the sum for which such notice of demand has been served is not paid within the specified period of thirty days, the Gram Panchayat shall recover the same as arrears of land revenue in the manner as provided for in sub-section (3) of section 41 of the Regulation.

Procedure of service of the notice of demand for recovery taxes has been prescribed in separate Rules relating to Notice of Demand Rules.

### SCHEDULE [See Rule 7]

#### RATE OF TAX ON BUILDINGS

##### DESCRIPTION OF TAX

##### MINIMUM TAX

- |  |                                |
|--|--------------------------------|
| 1. Rate of tax based on capital value        | 0.5% of the Capital Value      |
| 2. Rate of tax based on annual letting value | 5% of the Annual letting value |

##### EXPLANATION :

(1) "Capital value" means the sum arrived at after deducting 10% of maintenance charges on the value of a building (excluding the cost of the land, electrical fittings, furniture and machinery provided for lifts and water supply) assessed at current price by the body appointed by the Panchayat during every assessment period).

(2) "Annual letting value" means the annual rent for which any building exclusive of furniture or machinery contained or situated therein or thereon, might reasonably be expected to be let from year to year.

#### PART - III

#### TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENT

21. RATE OF TAXES AND TAXABLE PROFESSIONS :- (1) A tax on professions, trades, callings and employment referred to in clause (b) of sub-section (1) of section 37, shall, after following the procedure prescribed in rules 3 and 4, be levied, every year gram at the rates specified in sub-rule (2) on -

- (i) every company which transacts business in the gram for not less than 120 days in a year; and
- (ii) every person who in that year-
  - (a) exercises, profession or art or calling or transacts business or holds any appointment, public or private within such gram, for not less than 120 days in aggregate, or outside such gram who resides in it for not less than 120 days in the aggregate, or
  - (b) resides in such gram for not less than 120 days in the aggregate and is in receipt of any pension or any income from investments.

(2) The rate of tax to be levied under sub-rule(1) shall be as follows, namely:-

Every company/or person specified in sub-rule (1) whose monthly pay, salary, pension or estimated income from all sources other than agriculture shall classify the income ceiling in the manner prescribed below and shall pay the tax as may be decided by each Gram Panchayat from time to time, the minimum of which shall not be less than 0.5% of their annual income.

Class I	Rs. 10,000/-	or upwards
Class II	Rs. 5,000/-	or upwards but below Rs. 10,000/-
Class III	Rs. 3,000/-	or upwards but below Rs. 5,000/-
Class IV	Rs. 2,000/-	or upwards but below Rs. 3,000/-
Class V	Rs. 1000/-	or upwards but below Rs. 2,000/-
Class VI	Rs. 500/-	or upwards but below Rs. 1000/-

Provided further that no such tax shall be levied by the Gram Panchayat, if such tax is levied by the Zilla Parishad from persons domiciled within the jurisdiction of the Gram Panchayat.

(3) A person shall be chargeable in the class appropriate to his grade income from all sources other than agriculture specified in sub-rule (1) as being liable to tax.

(4) Nothing contained in this rule shall be deemed to render a person who resides within the local limits of one Gram Panchayat and exercises his profession, art or calling or transacts business or holds any appointment public or private within the limits of any other Gram Panchayat, liable to profession tax for more than one amount of tax leviable by any of the Gram Panchayats. However, in such a case, the Deputy Commissioner shall apportion the tax between the concerned Gram Panchayats in such a manner as he may determine, subject to any general or special order that the Administrator may make in this behalf.

**22. EXEMPTION :** A Gram Panchayat may exempt any one or more of the classes mentioned in sub-rule (2) of rule 21 from the liability to pay tax on profession, trade, calling or employment but no case shall be exempted from tax liability when any lower class is liable to tax.

**23. POWER TO CALL FOR A RETURN AND ASSESSMENT :** (1) If, in the opinion of the Pradhan or the Secretary acting under his authority, a tax on profession, trade, art or calling or employment is or will be due from a company or person for any year, he shall serve a notice on such company or person either in that year or in the succeeding year requiring the company or person to furnish within thirty days, a return in the Form given the Schedule annexed to this part showing the income on the basis of which, according to such company or person, it or he is liable to be assessed to the tax on profession trade calling or employment in the year in question. Thereupon, it shall be open to such company or person to submit the return showing the income derived by it or him during the year in which such tax is claimed or for the corresponding period of the previous year and produce any evidence on which the company or person may rely in support of the return made.

(2) If a return is furnished as required by sub-rule (1) and the Pradhan or the Secretary acting under his authority is satisfied that it is correct and complete, he shall levy the tax on the profession, trade, calling or employment from such company or person on the basis of such return.

(3) If, no return is furnished, as required under sub-rule (1) or if the Pradhan or the Secretary acting under his authority is satisfied that any return as furnished is incorrect or incomplete, the Pradhan or such other person shall assign to the company or person the class in the scale appropriate to the yearly income of such company or person, as may be estimated by him.

(4) The Pradhan or the Secretary as the case may be, when, classifying any company or person under sub-rule (3), do so on general considerations with reference to the nature and reputed value of the business transacted and the size and rental of residential and business premises, the quantity and number of articles dealt with, the number of person employed and the income tax paid.

(5) The Pradhan or the Secretary shall not be entitled to call for the accounts of the company or person.

**24. RETURNS TO BE TREATED AS CONFIDENTIAL :** All statements made, the returns furnished or accounts or documents produced in connection with the assessment of profession tax by any company or person shall be treated as confidential and copies thereof shall not be granted to public.

**25. POWER TO CALL FOR CERTAIN INFORMATION :** The Pradhan or the Secretary may, by notice, require, the owner, or occupier of any building or land, every Secretary or Manager of hotel, boarding or lodging house, club or residential chambers to specify the profession, art or calling of every such person and the rent, if any, paid by him and the period of such occupation.

#### SCHEDULE

[See Sub-Rule (1) of Rule (23)]

Return of income for assessment to profession tax during the year ending .....

1. Name of the Company or person.
2. Description of business, profession, art or calling or appointment.
3. Income derived by the assessee during the corresponding previous year, from the exercise of any profession, art or calling or from holding any appointment, public or private, or from money lending business .....

- (a) within the gram for not less than 120 days in the aggregate during the year; and
- (b) outside the gram if the assessee has resided within the village for not less than 120 days in the aggregate during the year-

4. Where business other than money lending is transacted exclusively within the gram -
- (a) where income-tax has been assessed on the company or person for the year the amount of such company or persons were computed under section ..... of the Income tax Act, 1961, for the purpose of assessing such income-tax.
  - (b) Where the said profits and gains are not ascertainable or where income-tax has not been assessed for the year.
    - (i) the turn-over of business transacted within the gram during the year, or
    - (ii) where such turn-over is not ascertainable, the turn-over of business in the gram during the corresponding previous year.
5. Where such turn-over is not ascertainable, the turn-over of the person partly in the gram and partly outside such gram.
- (a) The turn-over of the business transacted in the gram during the year or
  - (b) Where such turn-over is not ascertainable, the turn-over of the business in the gram during the corresponding previous year.
6. Income derived by the assessee:
- (a) From the business transacted outside the gram; and
  - (b) From any person or investment during the year if the assessee has resided within the village for not less than 120 days in the aggregate during the year.
7. The aggregate income on the basis of which according to company or person, it or he is liable to be assessed.

Place :  
Date :

Signature of the Assessee

#### PART - IV

#### TAX ON VEHICLES OTHER THAN MECHANICALLY PROPELLED VEHICLE KEPT WITHIN THE LIMITS OF THE VILLAGE

- 26. RATE OF TAX :** A Gram Panchayat which decides to levy a tax on vehicles other than mechanically propelled vehicles (hereinafter referred to as "vehicles") 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 rates specified in the Schedule to this Part.
- 27. VEHICLES ON WHICH TAX SHALL BE LEVIED :** (1) Subject to the provisions of sub-rule (2) of this rule, the tax shall be levied for the whole year beginning on the 1<sup>st</sup> April of each calendar year on all vehicles, owned by or in the possession of persons for the time being resident within the limits of a gram and used within the jurisdiction of the Gram Panchayat, whether they are actually kept within or outside the Gram Panchayats.
- (2) No tax shall be levied on -
- (i) vehicles belonging to and used for service of a Gram Panchayat, Panchayat Samiti or Zilla Parishad;
  - (ii) vehicle used by salaried servants of a Gram Panchayat, Panchayat Samiti or Zilla Parishad and intended for discharge of their official duties in rotation to these local self bodies not exceeding one vehicle in the case of any salaried servant.
  - (iii) vehicles used by police officers and other Govt. officers in the discharge of their official duties and certified accordingly by the Head of the Department/Offices concerned.
- 28. PERSONS LIABLE FOR PAYMENT OF TAX :** Every person whose name stands recorded in the register of tax on vehicles maintained by the Gram Panchayat unless he has given a notice in writing to the Gram Panchayat to the effect that he has ceased to use the vehicle or has disposed it of so that a demand notice for payment of tax may not be served on him.

**29. PREPARATION OF REGISTER OF PERSONS LIABLE TO TAX :** The Secretary shall prepare or cause the preparation of a register containing the names of person who own or possess a vehicle, which under rule 27 is liable to tax.

**30. VEHICLES TO BEAR A NUMBER :** All vehicles which are liable to tax shall bear a number plate provided by the Gram Panchayat at the cost of the owner or the person in possession of the vehicle.

**31. RECEIPT FOR PAYMENT AT TAX :** The Secretary of the Gram Panchayat or the person authorized by him in this behalf shall receive the payment of the tax and give a receipt, duly signed by him token of receipt of the tax.

The Gram Panchayat shall determine the form of the receipt.

**32. PENALTY :** Any person who commits a breach of rule 29 shall, on conviction, be punishable with fine which may extend to ten rupees, and in the case of continuing breach, with fine which may extend to two rupee for every day during which the breach continue, after conviction for the first breach.

**SCHEDULE**  
[See Rule -2]

<u>Description of vehicle</u>	<u>Minimum per annum</u>
1. Private bicycle or tricycle	Rs. 6.00
2. Bicycle on hire	Rs. 5.00
3. Vehicle drawn by a single animal	Rs. 10.00
4. Vehicle drawn by two animals or more	Rs. 5.00
5. Cart or any other vehicle (not drawn by a motor)	Rs. 5.00

**PART - V**

**TAX ON SALE OF CATTLE WITHIN THE LIMITS OF THE GRAM**

**33. RATE OF TAX AND PERSON LIABLE TO PAY :** (1) A Gram Panchayat which decides to levy a tax on sale of cattle within the limits of a gram, shall after following the procedure prescribed in rules 3 and 4, levy it at such rates as may be fixed by it but not below 5 percent and not exceeding eight percent of the sale price of the cattle sold.

(2) Subject to the provisions of rule 34, every person making a sale of the cattle owned by him within the limits of the gram in which he resides, shall, in addition to the sale price of the cattle sold by him, also recover at source from the purchaser of the cattle the tax payable by him on such sale, and the purchaser shall be liable to pay the tax:

Provided that a sale of a cattle shall be deemed to have taken place within the limits of the gram in which the owners of the cattle sold resides notwithstanding the fact that the actual transition of sale physically takes place outside the limits of such gram or even out side the limits of the Gram Panchayat.

(3) The amount of the tax recovered under sub-rule (2) shall be deposited by the seller with the Gram Panchayat within a period of seven days from the date of recovery. He shall also produce before the Gram Panchayat a Xerox copy of the relevant money receipt witnessing the transaction of sale of cattle, duly attested by him as "true copy". Such receipt shall invariable contain the sale price of the cattle sold and the amount the tax paid by the purchaser whose full name, percentage and address shall also be described in the money receipt, in addition to the full description of the cattle sold if any short payment of the tax at source has been made, the purchaser shall, on a demand from the Gram Panchayat, deposit with the Gram Panchayat the amount of such short payment of tax within a period seven days from the date of receipt of the demand notice by him.

(4) The form of money receipt shall be such as may be devised by the Gram Panchayat.

**34. NOTWITHSTANDING ANYTHING CONTAINED TO THE CONTRARY IN SUB-RULE(2) OF THE RULE 32 :** The tax on sale of an elephant taking place within the limits of a gram shall be payable at source by the purchaser of the elephant to the Gram Panchayat having jurisdiction over that gram regardless of the fact that the owner of the elephant making sale is neither a resident of such gram nor even of the Gram Panchayat in which the sale takes place and that no mention of such an elephant is contained in the register of cattle maintained for the purpose by the Gram Panchayat under rule 35.

### 35. NO TAX SHALL BE LEVIED ON THE SALE OF A -

- (i) cattle belonging to a Gram Panchayat, a Panchayat Samiti or a Zilla Parishad and kept for use of such local self bodies;
- (ii) cattle belonging to Government and kept by Govt. for its use; and
- (iii) cattle which being un-claimed by its owner, is sold through a public auction by pound-keeper of a cattle pond located in a gram.

**36. PREPARATION OF REGISTER OF PERSONS OWNING CATTLE IN THE GRAMS :** The Secretary shall gram-wise preparation or cause such preparation of a register containing a list of the persons who own cattle in the gram, which cattle on their sale, are liable to tax. Such list in the register shall contain.

#### NAME OF THE GRAM

- (a) name of the owner of the cattle;
- (b) full description of the cattle including its sex, whether minor or major, colour and identification mark, if any; and
- (c) such other details as may be considered necessary.

**37. RECEIPT FOR PAYMENT OF THE TAX :** The Gram Panchayat shall receive the tax tendered to it and issue a receipt for the same in the name of actual payee of the tax describing the name of the person through whom it is deposited. Such receipt will be passed on by the person depositing the tax to the person being the purchaser of the cattle from whom the tax has been recovered.

The Panchayat shall determine the form of the receipt.

**38. CHANGE OF OWNERSHIP, BIRTH AND DEATH OF CATTLE TO BE REPORTED TO THE GRAM PANCHAYAT :** Change of ownership of a cattle on account of its sale or donation to a religious or charitable institution and every birth and death of cattle taking place within the limits of the gram shall be reported by its owner to the Gram Panchayat within a period of seven days from the date of such occurrence to facilitate the Gram Panchayat to update its register maintained under rule 35.

**39. PENALTY :** Any person who commits a breach of any of the provision of the Rules in this Part shall, on conviction be punished with fine which may extend to ten rupees and in the case of a continuing breach, with fine which may extend to two rupees for every day during which the breach continues after conviction for the first breach.

### PART - VI

#### THEATRE OR SHOW TAX ON ENTERTAINMENT AND AMUSEMENTS

**40. DEFINITION :-** In this Part unless there is anything repugnant in the subject, context, or meaning :-

- (i) "Entertainment and amusement " means a drama, cinema, circus, exhibition, 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 amusement; and
  - (b) any payment for a programme or synopsis of an entertainment or amusement;
- (iii) "proprietor" in relation to any entertainment or amusement includes owner, manager, agent, or any person responsible for the management thereof; and
- (iv) "admission to an entertainment" includes admission to a theatre, cinema hall on any other place where the entertainment or amusement is held.

**41. RATE OF ENTERTAINMENT OR AMUSEMENT TAX :-** A Gram Panchayat which decides to levy a tax on theatre or show tax on entertainment and amusement, 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 prescribed here in below, namely :-

#### RATE OF THEATRE OR SHOW TAX ON ENTERTAINMENT AND AMUSEMENT :-

	Minimum
(1) A theatre or show tax on entertainment and, amusement, including exhibition, game or sport	Rs. 10/- per show or per performance
(2) For a show of drama, circus or cinema	- do -

Provided that nothing in this rule shall apply to a theatre or show tax on entertainment or amusement held for a charitable or educational purposes, or for a philanthropic cause and the proceeds thereof are also exclusively utilized for such a purpose or cause, after deducting the expenses incurred.

**42. MANNER OF PAYMENT AND RECOVERY OF THEATRE OR SHOW TAX ON ENTERTAINMENT AND AMUSEMENTS :** The tax on theatre or show on entertainment and amusements shall be due and payable on each show, exhibition or occasion before the beginning of each entertainment and it shall be recovered from the Proprietor.

**43. RECEIPT FOR PAYMENT OF A THEATRE OR SHOW TAX ON ENTERTAINMENT AND AMUSEMENTS :** The Secretary or the person authorized by him in this behalf, receive the payment of the tax under rule 40 and give a receipt for the same.

**44. FORM OF RECEIPT :** The Gram Panchayat shall determine the form of receipt under rule 43.

**45. REFUND OF THEATRE OR SHOW TAX ON ENTERTAINMENT AND AMUSEMENT :** If after payment of tax, the entertainment or amusement 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.

**46. PENALTY :** Any person who commits a breach of rule 41 shall on conviction, be punished with fine not exceeding ten rupees and in the event of continuing breach, with additional fine which may extend to two rupees for every day during which the breach continues, after conviction for the first breach.

## PART – VII

### LIGHTING TAX

**47. DEFINITIONS :** In this Part unless there is anything repugnant in the subject or context :-

- (i) "House" means any building or set of building within the same enclosure and used by the same occupier and includes a hut;
- (ii) "Occupier" includes a person in actual possession of a house whether as owner, agent of the owner or tenant;
- (iii) "Owner" includes a person who receives or is entitled to receive rent of the house, if the house is let; and
- (iv) "Hut" means any building which is constructed principally of wood, mud, leaves, grass, straw, cloth or thatch and includes any temporary structure of whatever kind or size.

**48. RATE OF LIGHTING TAX :** (1) A Gram Panchayat, which decides to levy the lighting tax for the purpose of street lights, shall, after following the procedure prescribed in rule 3 and 4, levy on all the houses within the limits the gram at such rate, based on the capital value or the annual letting value of the house, as may be fixed by it but not below the minimum rate specified in the schedule annexed to this Part.

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

- (a) any house used for a charitable, educational or religious purpose and yielding no rent to the owner;
- (b) on any house owned by a Gram Panchayat, a Panchayat Samiti, or Zilla Parishad; and
- (c) on any house owned by the Government.

**49. LIGHTING TAX EFFECTIVE FROM WHAT DATE :** (1) The lighting tax shall be leviable for the year beginning on the first day of April of a calendar year and ending on the 31<sup>st</sup> day of March on the next following calendar year. Where the lighting tax comes into force on any day other than that first day of April, it shall be leviable by the quarter commencing on first day of July, 1<sup>st</sup> day of October, 1<sup>st</sup> day of January and 1<sup>st</sup> day of April next following and thereafter by the year.

(2) if the house is not occupied by the owner, the lighting tax shall be leviable primarily from :-

- (a) the lessee or tenant if the house is let;
- (b) the superior lesser or tenant if the house 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 drainage tax from the person from whom it is primarily leviable, the tax may be recovered from the occupier of any party of the house in respect of which the tax is due, such portion of that sum as the Pradhan 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.

#### 50. REMISSION OR REFUND OF LIGHTING TAX IN CASE OF VACANCIES :

Where any house is liable to the lighting tax has remained vacant or un-occupied for a continuous period of three months or more, the Gram 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 a notice in writing of the fact of the building being vacant or un-occupied has been given to the Secretary; or
- (b) for any period previous to the date on which such notice is given to the Secretary.

#### SCHEDULE

[See rule 47]

#### Rate of lighting tax

Sl.No.		Minimum
1.	Capital value of a house not exceeding Rs. 15,000/-	No tax
2.	Capital value of a house exceeding Rs. 15,000/-	Rs.6.00 per annum
3.	Capital value of a house exceeding Rs. 50,000/-	Rs.12.00 per annum
4.	Capital value of a house exceeding Rs. 1,00,000/-	Rs. 18.00 per annum
5.	Capital value of a house exceeding Rs. 2,00,000/-	Rs. 24.00 per annum
6.	Capital value of a house exceeding Rs. 5,00,000/-	Rs. 48.00 per annum
7.	Annual letting value of a house not exceeding Rs.1,800/- per annum	Rs. 6.00 per annum
8.	Annual letting value exceeding Rs. 1,800/- per annum	Rs. 12.00 per annum
9.	Annual letting value exceeding Rs. 6,000/-	Rs. 18.00 per annum
10.	Annual letting value exceeding Rs.12,000/-	Rs. 36.00 per annum
11.	Annual letting value exceeding Rs.30,000/-	Rs. 48.00 per annum

#### PART – VIII

#### DRAINAGE TAX

**51. DEFINITIONS :** In this Part, unless the context otherwise requires the words "House", "Hut" "Occupier", and "Owner" shall have the same meaning as are assigned to them in Part VII of these Rules.

**52. RATE OF DRAINAGE TAX :** (1) A Gram Panchayat which decides to levy the drainage tax, shall, after following the procedure prescribed in rules 3 and 4 levy it on all houses within the limits of the grams at such rates, based either on the capital value or the annual letting value of the houses, as may be fixed by it but not below the minimum and not exceeding the maximum rates specified in the Schedule annexed to this Part.

(2) No drainage tax shall be levied on –

- (a) any house used for a charitable, educational or religious purpose and yielding no rent to the owner or trustee thereof;
- (b) any house owned by a Gram Panchayat, a Panchayat Samiti, or a Zilla Parishad and whether or not let on rental basis; and
- (c) any house owned by the Govt. whether or not let on rental basis.

**53. DRAINAGE TAX EFFECTIVE FROM WHAT DATE :** The drainage tax shall be leviable for the calendar year beginning on the first day of April and ending on the 31<sup>st</sup> day of March next following where the tax comes into force on any day other than the first day of April, it shall be leviable by the quarter commencing on or from 1<sup>st</sup> day of July, 1<sup>st</sup> day of October, 1<sup>st</sup> day of January and 1<sup>st</sup> day of April next following, and thereafter by the year commencing on 1<sup>st</sup> day of April.

**54. DRAINAGE TAX FROM WHOM PRIMARILY LEVIABLE :** (1) The drainage 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, the tax shall be leviable primarily from,

- (a) the lessor, if the house is let;
- (b) the superior lessor, if it is sub-let; and
- (c) the person in whom the right to let the house vests, if it is unlet.

(3) On failure to recover any sum due on account of the drainage tax from the person from whom it is primarily leviable, the tax may be recovered from the occupier of day part of the house in respect of which the tax is due, such portion of that sum as the Pradhan 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.

**55. REMISSION OR REFUND OF TAX IN CASE OF VACANCIES :** Where any house which is liable to the drainage tax has remained vacant for a continuous period of three months or more, the Gram Panchayat shall refund or remit the whole or any part 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 that the house being vacant has been given in writing to the Secretary; or
- (b) for any period previous to the date on which such notice is given to the Secretary.

**SCHEDULE**  
[See rule 50(1)]

**Drainage Tax**

Sl.No.		Minimum
1.	Capital value of a house not exceeding Rs. 15,000/-	No tax
2.	Capital value of a house exceeding Rs. 15,000/-	Rs.6.00 per annum
3.	Capital value of a house exceeding Rs. 50,000/-	Rs.12.00 per annum
4.	Capital value of a house exceeding Rs. 1,00,000/-	Rs. 18.00 per annum
5.	Capital value of a house exceeding Rs. 2,00,000/-	Rs.24.00 per annum
6.	Capital value of a house exceeding Rs. 5,00,000/-	Rs. 48.00 per annum
7.	Annual letting value of a house not exceeding Rs.1,800/- per annum	Rs.6.00 per annum
8.	Annual letting value exceeding Rs. 1,800/- per annum	Rs. 12.00 per annum
9.	Annual letting value exceeding Rs. 6,000/-	Rs. 18.00 per annum
10.	Annual letting value exceeding Rs.12,000/-	Rs. 36.00 per annum
11.	Annual letting value exceeding Rs.30,000/-	Rs. 48.00 per annum

**PART – IX**

**FEEES FOR PROVIDING SANITARY ARRANGEMENTS AT PLACES OF WORSHIP OR PILGRIMAGE, FAIRS AND MELAS WITHIN THE JURISDICTION OF THE GRAM PANCHAYAT**

**56. DEFINITIONS OF PILGRIM :** In this rule, "pilgrim" means a person visiting a gram during such period as may be fixed by the Deputy Commissioner as a period of pilgrimage, fair or mela, but does not include a person so entering who is under the age of 3 years or a resident of the gram or a servant of Government or an official of the Gram Panchayat deputed for duty as the places of working of the pilgrimage, fair or mela :

Provided that nothing in this rule shall be deemed to prevent any Gram Panchayat from levying, with the previous approval of the Deputy Commissioner, the fee under this part.

**57. RATE OF FEE FOR PROVIDING SANITARY ARRANGEMENTS AT THE PLACES OF WORSHIP OF PILGRIMAGE, FAIRS AND MELAS :** (1) A Gram Panchayat which decides to levy a fee for providing sanitary arrangements at the places of worship of pilgrimage, fairs and melas 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 herein below, namely :-

	Minimum
Per Pilgrim or visitor	Rs. 1.00

Provided that the fee in the case of children between age group of 3 and 12 years shall not be levied at more than half the rate fixed for an adult under this sub-rule.

(2) If a question arises as to the age of a child the matter shall be decided by the person collecting it and his decision in this regard shall be conclusive, final and binding of all concerned.

**58. ISSUE OF PASS ON PAYMENT OF THE FEE :** On payment of the fee a pass shall be issued to the person paying it.

**59. SIZE, FORM AND COLOUR OF PASSES :** The Gram Panchayat shall determine the size, form and colour of the passes and shall have them painted and stocked in sufficient quantity.

**60. PLACE OF COLLECTING THE FEE :** The fee shall be collected at such place or places of entry as may be fixed by the Pradhan for the purpose.

**PART – X**  
**FEEES FOR SALE OF GOODS IN MARKETS, MELAS, FAIRS AND FESTIVALS**

**61. RATE OF FEES FOR SALE OF GOODS IN MARKETS, MELAS, FAIRS & FESTIVALS :** A Gram Panchayat which decides to levy a fee for sale of goods in markets, melas, fairs and festivals as the case may be, shall, after following the procedure prescribed in rules 3 and 4, levy it at such rates as may be fixed by it but not below the minimum rates specified in the Schedule annexed to this part.

**62. DETERMINATION OF LIMITS OF AREA WITHIN WHICH FEES FOR SALE OF GOODS IN MARKETS, FAIRS AND FESTIVALS SHALL BE LEVIED :** The fees for sale of goods in the markets, melas, fairs and festivals shall be levied by the Gram Panchayat within the limits of such area as may be determined by it for the purpose.

**63. PROHIBITION AGAINST SELLING COMMODITIES ETC. WITHOUT PERMIT :** No person shall sell any goods or commodity, including animal or birds or occupy any open space or plot of land for the purpose of shop, both or shall or for doing any business of any kind whatsoever in markets, melas, fairs and festivals as the case may be, within the limits fixed under rule 61 without obtaining a permits from the Gram Panchayat on payment of the fee leviable under rule 61.

**64. POWERS OF GRAM PANCHAYAT TO RECOVER FEES :** The person authorized by the Gram Panchayat may restrain any person from sale of the goods or commodity brought for sale without the prescribed permit and if done so shall seize the goods or commodity brought for sale and sell on the spot sufficient portion of the goods or commodity so seized to recover the fees payable to the Panchayat. He shall then issue a receipt for the sum so recovered.

**65. VALIDITY OF PERMIT :** The permit shall be valid for the period or for the number of days for which it is issued.

**66. RECEIPT FOR PAYMENT OF FEE AND ISSUE OF PERMIT :** The person authorized by the Gram Panchayat shall receive the payment of fee, give a receipt for the same and thereupon issue a permit.

**67. FORM OF RECEIPT AND PERMIT :** The Gram Panchayat shall determine the form of receipt and of the permit to be granted under rule 66.

**68. 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 surrender to the person authorized by the Gram Panchayat before the expiry of the period for which the permit is valid, refund shall be paid for the aggregating to the period for which the permit is not utilized.

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

**SCHEDULE**  
**[See rule 60]**

SI.No.		Minimum
1.	For every plot measuring not more than 8 sq.mtrs .	Re.1.00 per day or Rs. 25.00 per month.
2.	For every additional space of 4 sq.mtrs part thereof.	Re.0.50 per day or Rs. 15.00 per month.
3.	For goods/commodity brought to the market, melas, fairs and festivals for the purpose of trade.	Re. 0.75 per basket or head load (not being a bag) or Re. 1.00 per bag or Rs. 4.00 per cart load.
4.	For every pig, lamb, goat and kid brought for sale.	Re. 1.00 per animal.
5.	For every kind of cattle other than those mentioned in SI.No. 4 brought for sale.	Rs. 2.00 per cattle.
6.	For every bird brought for sale.	Re. 0.50 P. per day.

## PART - X

### FEE FOR GRAZING CATTLE IN GRAZING LANDS UNDER THE MANAGEMENT OF THE GRAM PANCHAYAT

**69. DEFINITION :** In this Part the expression "fee" means the fee for grazing of cattle in the grazing lands under the management of the Gram Panchayat and assigned for that purpose.

**70. FEE FOR GRAZING OF CATTLE:** A Gram Panchayat which decides to levy a fee to grazing of cattle in the grazing lands under the management of the Gram Panchayat shall, after following the procedure prescribed in rules 3 and 4, levy it at such rate as may be fixed by it, but no below the minimum rate specified in the Schedule annexed to the Part.

**71. NO GRAZING OF CATTLE WITHOUT A PERMIT :** When a Gram Panchayat levies fee for grazing of cattle in the grazing lands under its management, no grazing of cattle shall be allowed in any such land assigned by it for that purpose, except under a permit issued in this behalf.

**72. PERMIT TO BE ISSUED TO WHOM :** Permits for grazing of cattle may be issued by the Gram Panchayat only to persons residing in the gram and owning cattle within its jurisdiction.

**73. FEE FOR PERMIT LEVIABLE FOR WHAT PERIOD :** Permits shall be issued by the Gram Panchayat for a period of 365 days (366 days in the case of leap year) commencing from the date of issue of the permit.

**74A. RECEIPT FOR PAYMENT OF FEE AND ISSUE OF PERMIT :** The person authorized by the Gram Panchayat shall receive the payment of fee, issue a receipt thereof and thereupon issue a permit indicating the date of commencement and date of ending.

**74B. FORM OF RECEIPT AND PERMIT :** The Gram Panchayat shall determine the form of receipt and of the permit granted under rule 74.

**74C. REMISSION OR REFUND OF FEE WHEN ALLOWED :** No remission or refund of the fee once recovered shall be made.

## SCHEDULE

[See rule 69]

Sl.No.	Cattle	Minimum grazing fee per head of cattle
1.	Buffalo, cow or horse or any other bovine.	Rs. 25.00 per year
2.	Goat, deer etc.	Rs. 15.00 per year

## PART -XI

### FEE FOR PROVIDING THE WATCH AND WARD OF CROPS IN THE GRAM

**75. DEFINITIONS :** In these rules, unless the context or meaning otherwise requires :

- "annual letting value" means the rent for which the land might reasonably be expected to be let from year to year;
- "Capital value" means the estimated market value of a land;
- "land" means cultivable occupied land which is subject to payment of agricultural assessment;
- "Occupier" includes a person in actual possession of a land whether as owner, agent or tenant and
- "owner" includes the person, who receives or is entitled to receive rent of the land if such land is let.

**76. COST OF WATCH AND WARD ON CROPS TO BE LEVIED AND RECOVERED AS FEE :** (1) Where a Gram Panchayat provides for the watch and ward within its jurisdiction of the crops the cost of such watch and ward shall be levied and recovered by the Gram Panchayat as a fee assessed on every owner or occupier of a land in the gram in the manner provided for in rule 77 at such rate as shall from time to time be fixed by the Gram Panchayat after following the procedure prescribed in sub-rule 2 and 3.

(2) Every Gram Panchayat shall before deciding to levy the costs of watch and ward of crops in the village follow the following procedures, namely :-

- (a) The Gram Panchayat shall pass a resolution at its meeting sanctioning the proposal to levy the costs of such watch and ward at the rate specified therein.
- (b) The Gram Panchayat shall then notify to the proposal by beat of drum/announcement through loud speaker in the gram and by means of a suitable notice together with copy of the rules in this part affixed in the notice Board at the Office of the Gram Panchayat and at a conspicuous place in the grams, specifying a date, not earlier than one month after which the Gram Panchayat shall take the proposal into consideration.
- (c) Any inhabitant of the gram adversely affected by the proposal may make any objection or suggestion in writing to the Gram Panchayat on or before the date specified in the notice under clause (b) or orally on the day or days on which the Gram Panchayat considers the proposal.
- (d) On or after the date fixed under clause (b), the Gram Panchayat shall consider all objections and suggestions made under clause (c) and may approve or make such modification, if any, as it may consider necessary to make.

(3) Where a Gram Panchayat finally decides to levy the fee for providing watch & ward of crops in the gram, it shall publish a final notice specifying therein the rate at which it shall be levied. Copies of such notice together with a copy of the rules in this Part shall be affixed in the notice board at the office of the Gram Panchayat. It shall also announce by beat of drum/loudspeakers in the gram the fact of such publication. The fee shall accordingly be levied from such date, not earlier than one month from the date of publication of final notice, as may be specified in the notice.

**77. PERIOD FOR LEVY OF FEE FOR PROVIDING WATCH AND WARD OF CROPS :** The fee shall be leviable for the year beginning 1<sup>st</sup> day of April and ending on 31<sup>st</sup> day of March next following. If, however, the levy of fee comes into force on any day other than the 1<sup>st</sup> day of April, it shall be leviable for the quarter beginning on the 1<sup>st</sup> day of July, 1<sup>st</sup> day of October and 1<sup>st</sup> day of January next following and thereafter for the beginning on the 1<sup>st</sup> day of April.

**78(A). PERSONS LIABLE TO PAY FEE :** The fee shall be primarily leviable from the owner of the land who occupied the land.

(2) If the land is not occupied by the owner himself the fee shall be primarily leviable from :-

- (a) a lessee, if the land 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; and
- (d) the person to whom the land has been transferred if the owner of the land has left the gram or cannot otherwise be found.

(3) On failure to recover any sum due on account of such fee from the person primarily liable to pay, a portion of the sum be recovered from the occupier of any part of the land in respect of which it is due in the ratio which the Pradhan or Secretary, duly authorized by him in this behalf decides to be an equitable ratio to the amount of the fee assessed on the owner of the land as a whole tenant. An appeal against the decision of the Pradhan or the Secretary, as the case may be made within a period of 30 days from the date of communication of the decision, by the owner to the Assistant Commissioner under Section 38 of the Regulation and his decision in the matter shall be final and binding :

Provided that if any sum is paid by or levied from any person who is not primarily liable under the rules in this Part, such person shall be entitled to credit such sum in account with the person primarily liable for payment of that sum.

**78B. RECEIPT FOR PAYMENT OF FEE :** The Secretary or the person duly authorized by the Secretary in this behalf shall receive the payment of the fee and give a receipt for the same.

**79. FORM OF RECEIPT :** The Gram Panchayat shall determine the form of receipt.

PART – XII

LICENCE FEE FOR PLYING PUBLIC FERRY

**80. DEFINITION :-** Unless the context or meaning otherwise requires in this Part :

- (a) "Form" means a form appended to this part of these Rules;
- (b) "Inland Water" means any canal, river, lake or other navigable water;
- (c) "Licence" means a licence issued under the Rules in this Part authorizing the Proprietor of a public service vessel to ply a public ferry;
- (d) "Public ferry vessel" means a vessel either registered under the Merchant Shipping Act, 1958 (44 of 1958) or the Inland Vessel Act, 1917 Act, (1 of 1918) and engaged for plying a public ferry and includes "a sailing vessel" as defined in the Merchant Shipping Act, 1958 and a canoe/country boat driven partly by oars and partly with the aid of wind or both or wind alone, or a country boat fitted with an outboard engine, but does not include a pleasure craft;
- (e) "Public ferry" means a regular public ferry service maintained by a public ferry vessel for carriage or passengers or goods or both for hire or reward from one destination in a Gram Panchayat to another will in the jurisdiction of the Gram Panchayat or to a destination outside the jurisdiction of a Gram Panchayat through the Inland water;
- (f) "Proprietor" in relation to a public ferry vessel includes owner, manager, agent or any person responsible for the management thereof;
- (g) "Passenger" includes any person carried on board a public service vessel other than Master and Crew employed or engaged on the business of such vessel; and
- (h) "Voyage" means a round about trip or journey of a public service vessel originating from one destination and returning to the same destination after touching the last destination on the forward journey.

**81. APPLICATION OF THE RULES :** The rule under this part shall apply to all public ferry vessels owned by an individual or body of individuals or a Company as defined in the Companies Act, 1956 or a registered Cooperative Society as defined under the Andaman and Nicobar Islands Cooperative Societies Regulation, 1973.

**82. EXEMPTION :** The public ferry vessels owned by or in service of the Government or a local self body other than a Municipal Council shall be exempt from the operation of the rules in this Part.

**83. RATE OF LICENCE FEE FOR RUNNING A PUBLIC FERRY :** A Gram Panchayat which decides to levy licence fee for plying public ferry shall, after following the procedure prescribed under rules 3 and 4 levy it at such rate as may be fixed by it, but not below the minimum rates specified in the Schedule annexed to this Part.

**84. PERSONS PRIMARILY LIABLE TO PAY FEE :** The fee shall be primarily liable from the Proprietor of a public ferry vessel.

**85. NO PUBLIC FERRY TO BE PLIED WITHOUT THE AUTHORITY OF A VALID LICENCE :** No one shall ply or cause to a public ferry service within the jurisdiction of a Gram Panchayat without first acquiring a licence for plying such ferry service under the rules in this Part.

**86. APPLICATION FOR GRANT OF LICENCE :** (1) An application for obtaining a licence for plying public ferry shall be made to the Pradhan in Form I or Form II as the case may be.

(2) The application form shall be issued by the Secretary or the person authorized by him in this behalf free of cost to the persons desirous of applying for the grant of a licence under the rules in this Part.

(3) Any application which is not accompanied with the certificate of the registration, shall be rejected forthwith.

**87. SCRUTINY OF THE APPLICATION :** (1) On receipt of an application for grant of a licence under the rules in this Part, a preliminary scrutiny of the particulars furnished in such application shall be made by the Secretary or the person authorized in this behalf by him to satisfy that all the columns in the application have been correctly filled in and that the attested copies of the documents required to be enclosed with such application have also been annexed to the application with a view to ensuring that the application is complete in all respect. The licence fee shall also be recovered and necessary endorsement to that effect recorded on the body of the application by the Gram Panchayat Official recovering the fee. Such endorsement shall also indicate that the amount of the fee recovered has been duly credited to the Gram Panchayat at account mentioning the relevant receipt number and date.

(2) The Secretary shall examine the application at length to ensure that the particulars furnished in and the documents annexed to the application are prima facie correct. He shall also ensure the bonafides of the applicant. After the Secretary has satisfied himself about all these requirements, he shall either recommend the grant or rejection of the application and submit the application with his such recommendation to the Pradhan for his approval and/or orders:

Provided that wherever the Secretary considers necessary to call for some additional information or particulars from the applicant, he shall do so by making a reference to the applicant after obtaining approval of the Pradhan in this regard.

(3) The Pradhan shall consider the recommendations of the Secretary and pass such orders as to the grant or refusal to grant of licence as he may deem necessary in the facts and circumstances of the case and return the application to the Secretary alongwith his orders.

**88. GRANT OF LICENCE :** Wherever the Pradhan passes orders for grant of licence, the Secretary shall issue the licence to the Proprietor in Form III or IV as the case may be.

**89. DURATION OF LICENCE :** Unless revoked earlier, every licence shall be valid for a period of one year from the date of its issue:

Provided that the validity of a licence may be restricted to less than one year in the case wherever the remaining period of validity of the certificate of registration held by the public service vessel either under the Merchant Shipping Act, 1958 (44 of 1958) or the Inland Vessels Act, 1917 (1 of 1917) is less than one year from the date of issue of the licence. In such a case the validity of the licence shall be restricted upto the date of expiry of such certificate of registration of the public service vessel.

**90. DEEMED SUSPENSION OF THE VALIDITY OF THE LICENCE :** Whenever the certificate of registration of a public service vessel is revoked or cancelled by the authority lawfully competent to do so for any reason whatsoever, the licence held by such vessel shall automatically be deemed to have been suspended till such time the certificate registration of the public service vessel is restored.

**91. LICENCE TO REMAIN ALWAYS THE PROPERTY OF THE GRAM PANCHAYAT :** A licence issue under this Part of the rules shall always remain the property of the Gram Panchayat and it shall be produced before or surrendered to the Gram Panchayat whenever the holder thereof is called upon to do so.

**92. ISSUE OF DUPLICATE LICENCE:** Whenever a licence is reported to have been lost, destroyed or mutilated, a duplicate licence shall, on an application made by the holder thereof, be issued on payment of the fee as may be prescribed for the purpose under rule 82.

**93. REGISTER OF LICENCE :** A register of all licence issued under this Part shall be maintained in the Gram Panchayat office describing the full particulars of such licences.

**94. REASONS TO BE RECORDED FOR POWER TO REJECT AN APPLICATION FOR GRANT OF LICENCE ONLY ON REJECTION :** (1) Whenever the Pradhan passes an order for rejection of an application, he shall record the reason in writing for such rejection.

(2) The Secretary shall communicate such order to the Proprietor or the applicant indicating the reasons as recorded under sub-rule (1).

**95. REVOCATION OF LICENCE :** (1) Whenever it comes to the notice of the Gram Panchayat either through a complaint or on its own motion that the proprietor of a public ferry vessel has violated or abused or has been violating or abusing any or all of the terms and conditions of the licence or abused or has been violating or abusing any or all of the terms and conditions of the licence granted to him, the Gram Panchayat shall make such enquiry as it deems necessary, and on being satisfied about the correctness of such violation or abuse on part of the Proprietor or his agents or servants, it shall serve a notice by registered post with acknowledgement due on the Proprietor specifying therein such violation or abuse or the instances of such violation or abuse calling upon him to show cause within a period 20 days from the date of receipt by him of such notice as to why the licence should not be revoked till such time he rectifies the commission of such violation or abuse.

(2) Unless the Proprietor convincingly satisfied the Gram Panchayat within the period the notice that he has duly rectified the questioned violation or abuse of the licence and gives an assurance that such violence or abuse shall not be allowed by him to recur in future, the Pradhan may revoke the licence till such time the Proprietor intimates him rectification of such violence or abuse of the licence.

**96. RESTORATION OF THE REVOKED LICENCE :** On furnishing an undertaking by the Proprietor of having rectified the questioned violation or abuse of the licence and after due verification and satisfaction about the factual correctness of such undertaking, the Pradhan shall pass an order restoring the licence to the Proprietor and the Secretary shall communicate such order to the Proprietor.

**97. RENEWAL OF LICENCE :** The procedure, form of application and terms and conditions for renewal of a licence shall be the same as are applicable for the grant thereof.

**98. APPEAL :** An appeal against the order passed by the Pradhan under sub-rule (1) of rule 94 shall lay to the Gram Panchayat within a period thirty days from the date receipt by the Proprietor of such order. The decision of the Gram Panchayat on such appeal shall be conclusive, final and binding.

**99. REMISSION OR REFUND OF LICENCE FEE :** Where an application on its receipt in the Gram Panchayat Office has been duly processed regardless of the fact whether a decision thereon for the grant or refusal to grant the licence has been, no fee shall be refundable :

Provided that the licence fee may be refunded if the Proprietor or the applicant makes an application to the Gram Panchayat for such refund requesting at the same time for withdrawal of the application before the process of examination of the application has been initiated in the Gram Panchayat office.

**100. RECEIPT FOR PAYMENT OF LICENCE FEE :** The Secretary or the person authorized by him in this behalf shall receive the payment of licence fee under rule 83 and give a receipt for the same.

**101. FORM OF RECEIPT :** The Gram Panchayat shall determine the form of receipt under rule 100.

**SCHEDULE**  
[See Rule 82]

**FEE PAYABLE FOR GRANT OR RENEWAL OF LICENCE FOR  
PLYING PUBLIC FERRY**

		Minimum Fees per year
a.	Public ferry vessel upto and including 50 tons gross.	Rs. 50/-
b.	Public ferry vessels from 51 to 100 tons gross.	Rs. 75/-
c.	Public ferry vessels from 101 to 200 tons gross; and for every additional 50 tons gross or fraction thereof.	Rs. 100/-
d.	Issues of duplicate licence.	Rs. 15/-
e.	Transfer of ownership of licence within the same Panchayat or another.	Rs. 15/-
f.	Public service vessel being a sailing vessel, a canoe (dinghi) propelled by outboard motor.	Rs. 15/-
g.	A canoe operated manually by oars.	Rs. 15/-
h.	Issue of duplicate licence for public service vessels described at item (f) and (g) above.	Rs. 15/-

FORM - I

APPLICATION FORM FOR GRANT OF A FRESH LICENCE/RENEWAL OF AN EXISTING  
LICENCE FOR PLYING PUBLIC FERRY BY DEPLOYMENT OF A MECHANICALLY  
PROPELLED PUBLIC FERRY VESSEL

From

(Name of the owner/proprietor)  
Agent & his full postal address.

To

The Pradhan  
..... Gram Panchayat,  
..... (Station).

Sir,

I do hereby apply for the grant of a fresh licence/renewal of my existing licence for plying public ferry between ..... (place of commencement of the voyage) and ..... (ultimate destination of the voyage) via ..... (place or places of transit halt) through the deployment of the public ferry service namely M.V./S.S. .... owned chartered by me (hereinafter referred to the said vessel), and registered under the Merchant Shipping Act, 1958.

An attested Xerox copy of the certificate of the vessel containing her full particulars/description is annexed hereto.

The licence fee of Rs. .... (Rupees ..... only) in cash/through DD No./Cheque No. drawn in favour of the Secretary of your Gram Panchayat on ..... (name and place of location of the Bank) is remitted herewith.

I do hereby undertake to abide myself with the terms and conditions of the licence.

I request you to please grant/renew or cause the grant/renewal of necessary licence as applied for at your earliest convenience.

Yours faithfully,

Place :  
Date :

Signature of the owner/proprietor/  
Agent/charterer of the vessel

FOR OFFICIAL USE ONLY

Received the application alongwith the requisite fee of Rs. .... (Rupees ..... only) in cash by DD. No./Cheque No. .... vide Receipt No. .... dated ..... and credited the amount to the Gram Panchayat account.

Secretary/Authorized Official

50103

FORM - II  
[See Rule 85]

APPLICATION FORM FOR GRANT OF A FRESH LICENCE OR RENEWAL OF AN EXISTING LICENCE  
FOR PLYING PUBLIC FERRY SERVICE THROUGH DEPLOYMENT OF A PUBLIC FERRY VESSEL  
BEING A SAILING BOAT OR A CANOE NOT PROPELLED BY MECHANICAL POWER

From

(Name of the owner/proprietor)  
Agent & his full postal address.

To

The Pradhan  
..... Gram Panchayat,  
..... (Station).

Sir,

I do hereby apply for the grant of a fresh licence/renewal of an existing licence for plying public ferry between ..... (place of commencement of the voyage) and ..... (place of ultimate destination of the voyage) via ..... (place or places of transit halt) through the deployment of the sailing boat/canoe namely ..... owned/chartered by me hereinafter referred to as 'the vessel'.

The full particulars/description of the vessel are as under :-

- (1) Name of the vessel
- (2) Mark
- (3) Overall length
- (4) Breadth
- (5) Depth
- (6) Whether wooden, fiber etc. make
- (7) Year or make
- (8) Capacity (i) No. of passenger (ii) (Quantum of Cargo)
- (9) No. of sail and oars on board
- (10) No. of crew members deployed (i) Technical (ii) Non-Technical
- (11) Type and quantity of life savings appliances provided on board.
- (12) Date of expiry of the licence, of applicable.
- (13) Any other information considered relevant/useful

The licence fee of Rs. .... (Rupees ..... only) in cash/through DD No./Cheque No. .... drawn in favour of the Secretary of your Gram Panchayat on ..... (name and location off the Bank) is remitted herewith.

I do hereby undertake to abide myself with the terms and conditions of the licence, if granted/renewed.

I request you to please grant/renew or cause the grant/renewal of the licence as applied for at your earliest convenience.

Yours faithfully,

Place :  
Date :

Signature of the owner/proprietor/  
Agent of the vessel

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LICENCE FOR PLYING PUBLIC FERRY BY ENGAGING A MECHANICALLY PROPELLED PUBLIC FERRY IN THE INLAND WATERS

LICENCE

This licence for plying public ferry between ..... (indicate place of commencement of voyage) and ..... (indicate ultimate destination of voyage) via ..... (indicate place or places of transit halt) is hereby granted to the person whom name and other particulars, including residential/postal address, alongwith the detailed description of the public service vessel namely, M.V./S.S..... (hereinafter referred to as the "vessel") to be deployed by him/her for the purpose, are given, namely :-

1. Name of the Proprietor/Owner/Agent of the vessel :
2. Father's/Husband's name :
3. Full residential/postal address :
4. Particulars of the vessel :
  - a) Length overall
  - b) Breadth
  - c) Make
  - d) Year of make
  - e) Hull is of wood, steel, fiber etc.
  - f) Passenger & cargo carrying capacity (i) Passenger (ii) Cargo

**DESCRIPTION OF ENGINES**

- a) Name & address of makers
- b) When made
- c) No. of sets of engines
- d) No. of shafts
- e) N.H.P. B.H.P.  
Estimated speed of the vessel :  
Reciprocating engine : No. of diameter of cylinder in each set :  
Rotary engines : No. of cylinders in each set :
- f) Gross tonne/tonnage
- g) Registered tonne/tonnage

**VALIDITY OF THE LICENCE**

Unless sooner determined, the validity of this licence shall expire on ..... The licence shall be subject to the following terms and conditions, namely :-

- (a) With the expiry or cancellation of the certificate of registration of the vessel, the validity of the licence shall automatically expire on and from the date of such expiry or cancellation as the case may be.
- (b) If the certificate of registration of the vessel is suspended, the validity of the licence shall also remain automatically under suspension till the period of suspension of the certificate of registration of the vessel.
- (c) The licence as subject to cancellation in the event of abuse or violation or non-compliance of any of the terms and conditions of the licence. In the event of such cancellation, the Proprietor or owner of agent of the vessel shall surrender the licence forthwith to the Gram Panchayat.
- (d) The licence is also subject to cancellation, if it is noticed at any stage that the licence was obtained by furnishing any incorrect or false information or suppression of any material particulars by the Proprietor, owner or agent of the vessel.
- (e) The licence may be transferred to another person only with the prior permission of the Gram Panchayat. While seeking for such permission, the reason(s) for such transfer shall be indicated.
- (f) The licence shall always be carried or kept on board the vessel.
- (g) No inflammable or dangerous cargo shall be carried or allowed to be carried on board the vessel.
- (h) On demand by an authorized official of the Gram Panchayat the licence shall be produced for verification.

Place:

Date :

Signature of Secretary,

..... Gram Panchayat  
..... (Station).

