

THE MADHYA PRADESH PANCHAYAT (MANNER AND LIMITATION OF APPEALS AGAINST TAXATION) RULES, 1995

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THE MADHYA PRADESH PANCHAYAT (MANNER AND LIMITATION OF APPEALS AGAINST TAXATION) RULES, 1995

[Notification No. B-1-18-95-P-2-XXII, 28th March, 1995, published in M.P. Rajpatra, Extraordinary, dated 29th March, 1995, p. 316 (1)-(2)].-In exercise of the powers conferred by the sub-section (1) of Section 95 read with Section 79 of the Madhya Pradesh Panchayat Raj Adhiniyam, 1993 (1 of 1994), the State Government hereby makes the following rules, the same having been previously published as required by the sub-section (3) of Section 95 of the said Act, namely:-

1. Short title.-These rules may be called the Madhya Pradesh Panchayat (Manner and Limitation of Appeals against taxation) Rules, 1995.

2. Definitions.-In these rules, unless the context otherwise requires,—

(a) "Act" means the Madhya Pradesh Panchayat Raj Adhiniyam, 1993 (No. 1 of 1994);

(b) "Section" means the Section of the Act.

3. Limitation of appeal.-(1) Any person aggrieved by the imposition of any cess, tax, toll, fee or rate under chapter IX of the Act may appeal to the prescribed authority—

(a) in case of imposition of Tax under all or any of the items of Schedule I and Schedule II of the Act, within thirty days from the date of assessment of such tax; and

(b) in case of any other tax, within thirty days from the date on which the demand of such tax is made.

(2) The prescribed authority may admit an appeal after the expiry of thirty days referred to in sub-rule (1) if it is satisfied that there was sufficient cause for not presenting it within that period.

4. Appeal.-(1) An appeal to the prescribed authority under Section 79 shall be on the form of memorandum, setting forth concisely the grounds of objection to the imposition of tax and shall be accompanied by a certified copy of the order, if any.

(2) No appeal shall be entertained unless the appellant has paid 50% of the taxes due from him to the Gram Panchayat or Janapad Panchayat as the case may be upto the date of such appeal.

(3) When an appeal is preferred a notice shall be issued to the Gram Panchayat or Janapad Panchayat concerned in such form as the prescribed authority may deem fit.

(4) The prescribed authority after giving an opportunity to the parties to be heard and after such further enquiry, if any, as it may deem necessary, subject to the provisions of the Act, and the rules made thereunder, may confirm, vary or set aside the imposition of tax against which the appeal is preferred and shall give decision accordingly.

5. Costs.-In every appeal the costs shall be at the discretion of the prescribed authority deciding the appeal.

6. Recovery of costs.-Costs awarded under rule 5 to the Gram Panchayat/Janapad Panchayat shall be recoverable by such Panchayat as if they were the award of tax due from the appellant.

7. Payment of costs to the Appellant.-If the Gram Panchayat or Janapad Panchayat as the case may be, fails to pay any costs awarded to an appellant within fifteen days from the date of the order for payment thereof, the prescribed authority awarding costs may order the person having the custody of the balance of the Panchayat fund to pay the amount.

8. Repeal.-All previous rules on the subject shall be stand repealed on the final publication of these rules in the 'Madhya Pradesh Gazette'.

THE MADHYA PRADESH PANCHAYAT (INSPECTION OF PROCEEDINGS) RULES, 1995

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THE MADHYA PRADESH PANCHAYAT (INSPECTION OF PROCEEDINGS) RULES, 1995.

[Notification No. B-1-19-95-P-2-XXII, dated 28th March, 1995, published in M.P. Rajpatra, Extraordinary, dated 29th March, 1995, p. 318 (1)-(2) as amended subsequently by Notfn. Pub. in M.P. Rajpatra Ext., dated 2-9-2000, p.1040; Notification Pub. in M.P. Gaz. Ext. Ord., dated 6-10-2003, P.1138 and further amended by Notfn. No. F-2-1-2012-XXII-P-1, dated 14-2-2012, Pub. in M.P. Rajpatra (Asadharan), dated 15-2-2012, p. 136].- In exercise of the powers conferred by the sub-section (1) of Section 95 read with sub-section (1) and (2) of Section 84 of the Madhya Pradesh Panchayat Raj Adhiniyam, 1993 (No. 1 of 1994), the State Government hereby makes the following rules, the same having been previously published as required by the sub-section (3) of the Section 95 of the said Act,

namely:-

1. Short title.-These rules may be called the Madhya Pradesh Panchayat (Inspection of Proceedings) Rules, 1995.

2. Definitions.-In these rules, unless the context otherwise requires,—

(a) "Act" means the Madhya Pradesh Panchayat Raj Adhiniyam, 1993 (No. 1 of 1994);

(b) "Section" means the Section of the Act.

3. Inspection.-(1) The officer authorised by the State Government under sub-section (1) of Section 84 may inspect the proceedings and works of a Panchayat from time to time.

(2) The officer to be authorised under sub-section (1) of Section 84 may be—

(a) in the case of a Gram Panchayat, the Panchayat and Social Education Organizer the Sub-Divisional Officer, ¹[Panchayat Coordination Officer] in whose jurisdiction the Gram Panchayat falls.

²[(b) in the case of a Gram Panchayat and Janapad Panchayat the Commissioner or the ³[Director of Panchayat or the Joint Director/Deputy Director of the District Panchayat and Social Welfare] or the Collector in whose jurisdiction the Gram Panchayat falls, or any officer subordinate to the Collector as may be nominated by him in this behalf or any subordinate officer authorised by the State Government in this behalf];

⁴[(c) in the case of Zila Panchayat the Commissioner or the Director of Panchayat or any officer subordinate to them, as may be nominated by them in this behalf or any subordinate officer authorised by the State Government in this behalf].

(3) ⁵[(a) The annual inspection shall be made once in a year in accordance with the inspection roster prepared by the Sub Divisional Officer, Collector, the Commissioner or the Director of Panchayat, or any subordinate officer authorised by the State Government in this behalf as the case may be];

(b) The occasional inspection may be made on any information coming to his knowledge or otherwise warranting such inspection.

(4) The inspection shall be made by the officer authorised under sub-section (1) of section 84 for the purpose of satisfying himself as to the legality or propriety of any order or resolution passed or procedure followed or anything done or any action taken by the Panchayat.

4. Power of Inspecting Officer.-(1) The inspecting officer if he thinks necessary may—

- (a) Call witnesses;
- (b) Record evidence;
- (c) Take copies of records;
- (d) Seize records or

1 Ins. by Notfn. dated 14-2-2012 [15-2-2012].

2 Subs. by Notfn. dated 2-9-2000.

3 Subs. by Noti. dated 6-10-2003.

4 Subs. by Notfn. dated 2-9-2000.

5 Subs. by Notfn. dated 2-9-2000.

(e) Compel the production of documents:

Provided that it shall only be necessary for the inspecting officer to make a memorandum of substance of the evidence of any witness examined by him.

(2) If any record is seized by the inspecting officer he shall give the receipt therefore specifying therein the details of the record seized and retain it no longer than necessary.

5. Inspection report.-(1) The inspecting officer shall after the completion of inspection, prepare an inspection report as early as possible.

(2) The inspection report shall point out:—

- (a) the illegality or impropriety of any thing done or any action taken by the Panchayat;
- (b) abuse of powers;
- (c) omission to do any thing;
- (d) irregularity in keeping accounts and records;
- (e) failure to follow the procedure prescribed;
- (f) persistent default in the discharge of duties imposed by or under the Act;
- (g) failure to obey the lawful order or direction given by any authority under the Act.

(3) The report of inspection shall be submitted to the officer or authority directing the inspection.

6. Repeal.-The previous rules on the subject shall stand repealed on the final publication of these rules in the "Madhya Pradesh Gazette".

THE MADHYA PRADESH PANCHAYATS (INSPECTION OF RECORD AND COPIES) RULES, 1995

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FORMS

THE MADHYA PRADESH PANCHAYATS (INSPECTION OF RECORDS AND COPIES) RULES, 1995

[Notification No. B-1-20-95-P-2-XXII, 28th March, 1995, published in M.P. Rajpatra, Extraordinary, dated 29th March, 1995, p. 320 (4)-(8)].-In exercise of the powers conferred by the sub-section (1) of Section 95 read with Section 118 of the Madhya Pradesh Panchayat Raj Adhiniyam, 1993 (1 of 1994), the State Government hereby makes the following rules, the same having been previously published as required by the sub-section (3) of Section 95 of the said Act, namely:—

1. Short title.-These rules may be called the Madhya Pradesh Panchayats (Inspection of Records and Copies) Rules, 1995.

2. Definitions.-In these rules, unless the context otherwise requires,—

(a) "Competent authority" means—

- (i) in the case of Gram Panchayat or its Committee, the Sarpanch, Secretary;
- (ii) in the case of Janapad Panchayat or its Committee, the Chief Executive Officer or the Officer authorised by him;
- (iii) in the case of Zila Panchayat or its Committee, the Chief Executive Officer or the Officer Authorised by him.

(b) "Form" means a form appended to these rules.

3. Inspection of certain records free of charge.-Any person desiring to inspect the following records of the Panchayat or any Committee thereof may, with the previous sanction of the competent authority, inspect such record free of charge:—

- (a) The budget;
- (b) Annual accounts of receipt and expenditure;
- (c) Assessment list of any tax;
- (d) Register of information such as birth & deaths, house No. homeless etc.;
- (e) The register of decisions of the Panchayat;
- (f) Record mentioned in clauses (a) to (d) of sub-section (1) of Section 7.

4. Inspection of the record of case.-(1) The record of case which is pending or which has been decided but the record of which has not been deposited in the Panchayat office may, after the previous permission of the competent authority, be inspected by a party thereto free of charge.

(2) Any other person desiring to inspect the record other than those specified in rule 3 may do so by presenting an application in form I stating therein the nature of the interest and the purpose for which inspection is sought, and on payment of inspection fee prescribed in rule 5.

5. Inspection Fee.-(1) The inspection fee for every record inspected shall be rupee two for the first hour and fifty paise for any subsequent hour or fraction thereof.