

(d) if such person does not reside in the head-quarters of the Mandal Parishad/Zilla Parishad and his address elsewhere is known to the Mandal Parishad Development Officer/Chief Executive Officer of Mandal Parishad/Zilla Parishad, respectively by sending the same to him by post, after obtaining certificate of posting at least ten days in advance of meeting in the case of an ordinary meeting or a special meeting and six days in advance in the case of an urgent meeting convened under the Act or the rules made thereunder.

RULES RELATING TO THE CONSTRUCTION OF REFERENCES TO THE GRAM PANCHAYATS, MANDAL PARISHADS AND ZILLA PARISHADS.

(G.O.Ms.No.378, Panchayat Raj, Rural Development & Relief (Mandal-I),
Dated 28th June, 1994.

In exercise of the powers conferred by sub-section (1) of Section 268 of the Andhra Pradesh Panchayat Raj Act, 1994 (Act No.13 of 1994) read with section 18 of the Andhra Pradesh General Clauses Act, 1891 (Act No.1 of 1891), the Governor of Andhra Pradesh hereby makes the following rules, namely :

RULE

The rules made under the repealed Andhra Pradesh Gram Panchayats Act, 1964 (Act No.2 of 1964) and the Andhra Pradesh Mandal Praja Parishads, Zilla Praja Parishads and Zilla Pranalika and Abhivrudhi Sameeksha Mandals Act, 1986 (Act No.31 of 1986) which are consistent with the provisions of the Andhra Pradesh Panchayat Raj Act, 1994 (Act No.13 of 1994) will continue to be in force under Sections 8 and 18 of the Andhra Pradesh General Clauses Act, 1891 as if they are made under the provisions of the Andhra Pradesh Panchayat Raj Act, 1994 (Act No.13 of 1994) until new rules are framed. In the application of the rules made under the repealed Andhra Pradesh Gram Panchayats Act, 1964 (Act No.2 of 1964) and Andhra Pradesh Mandal Praja Parishads, Zilla Praja Parishads and Zilla Pranalika and Abhivrudhi Sameeksha Mandals Act, 1986 (Act No.31 of 1986), but continuing under section 18 of the Andhra Pradesh General Clauses Act, 1891 any reference to "Mandal Praja Parishads", "Zilla Praja Parishads", and Sarpanch, Mandal Development Officer and District Development Officer shall, unless the context otherwise requires, be construed as a reference to "Mandal Parishad" "Zilla Parishad" and Person-in-charge, Mandal Parishad Development Officer, and Chief Executive Officer, respectively.

RULES RELATING TO CERTAIN TAXES AND LODGING OF MONEYS RECEIVED BY THE GRAM PANCHAYATS AND PAYMENT OF MONEY FROM THE GRAM PANCHAYAT FUND

(G.O.Ms.No.30, Panchayat Raj Rural Development and Relief, Dt. 20-1-1995)

As amended by :

1. G.O.Ms. No.113, P.R. & R.D. (Pts-II) Dt. 22.03.1996.
2. G.O.Ms.No. 96, P.R & R.D. (Pts. III) Dept., Dt. 14-03-2002.

In exercise of the powers conferred by sub-section (1) and clause (xxvii) of sub-section (2) of Section 268 of the Andhra Pradesh Panchayat Raj Act (Act No.13 of 1994) the Governor of Andhra Pradesh hereby makes the following rules relating to certain taxes and the lodging of moneys received by the Gram Panchayats and payment of moneys from Gram Panchayat Fund.

RULES : PART - I

A - GENERAL

RULES RELATING TO TAXES OTHER THAN THOSE SPECIFIED IN SECTION 71

1. (1) The executive authority shall, save as otherwise provided in these rules, determine the tax to which each person or property is liable:

Provided that in the case of taxes payable by the executive authority, the assessment shall be made by the gram panchayat.

2. As soon as may be after the tax payable by a person is determined for the first time under this Act, such a person shall be served with a notice in the prescribed manner and thereupon he shall be liable to pay the tax year after year on or before the prescribed date without any fresh notice therefor.

(a) If, at any time, it appears to the gram panchayat that any person or property has been inadequately assessed or inadvertently or improperly omitted from the assessment book relating to any tax or that there is any clerical or arithmetical error in the said books, it may direct the executive authority to amend the said books in such manner as it deems just or necessary:

Provided that no such direction shall be given, where it involves an increase in the assessment, unless the person concerned has been afforded a reasonable opportunity to show cause to the gram panchayat why the assessment books should not be amended as proposed.

(b) Such amendment shall be deemed to have taken effect on the earliest date, either in the current year or in the two years immediately preceding it, on which the circumstances justifying the amendment existed.

3. (1) The executive authority shall give to every person making payment of a tax a receipt thereof signed by him or by some person duly authorised by him in that behalf.

(2) Such receipt shall specify -

- (a) the date of the grant thereof;
- (b) the name of the person to whom it is granted;
- (c) the tax in respect of which the payment has been made;
- (d) the period for which payment has been made; and
- (e) the amount paid.

B - ASSESSMENT OF THE HOUSE TAX

4. When the gram panchayat has resolved to assess houses for the purpose of house-tax either on their annual or their capital value, the rates fixed by the gram panchayats may either be proportionate to the value of each house, or may advance in systematic progression with the value of the house; but shall in no case decrease as the value of the house increases.

5. (1) When a proportionate rate has been adopted by the gram panchayat, it may group the houses in the village into classes to simplify the calculation and the collection of the tax.

(2) When a progressive rate has been adopted by the gram panchayat, it shall (i) prescribe principles of classification (as that a certain sum, which shall be tax-free shall be deducted from the assessment of each house, or that the progression shall be from a certain percentage in the lowest to a certain percentage in the highest class), and (ii) settle the precise number and limits of each class.

(3) The gram panchayat shall not in either case so arrange the classes as to affect substantially the principle of taxation whether proportionate or progressive, and the number of classes shall in no case be less than six.

