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**State of Madhya Pradesh - Act**

**The M.P. Gram Panchayat Obligatory Taxes and Fees (Conditions and Exceptions) Rules, 1996**

MADHYA PRADESH  
India

**The M.P. Gram Panchayat Obligatory Taxes and Fees (Conditions and Exceptions) Rules, 1996**

**EXCEPTIONS-RULES-1996 of 1996**

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The M.P. Gram Panchayat Obligatory Taxes and Fees (Conditions and Exceptions) Rules, 1996  
Published vide Notification No. B-1-39-95-22-P-2, M.P. Rajpatra (Asadharan), dated 29-2-1996 at page 132(4)

In exercise of the powers conferred by sub-section (1) of Section 95 read with sub-section (1) of Section 77 of the Madhya Pradesh Panchayati Raj Adhiniyam, 1993 (No. 1 of 1994), the State Government hereby makes the following rules, the same having been previously published as required by sub-section (3) of Section 95 of the said Act, namely :-

**1. Short title.**

- These rules may be called the Madhya Pradesh Gram Panchayat Obligatory Taxes and Fees (Conditions and Exceptions) Rules, 1996.

**Part I – General**

**2. Definitions.**

- In these rules, unless the context otherwise requires,-

- (a) 'Act' means the Madhya Pradesh Panchayati Raj Adhiniyam, 1993 (No. 1 of 1994);
- (b) 'Fee' means a fee leviable under item 5 or 6 of Schedule I-A of the Act;
- (c) 'Schedule' means the Schedule appended to these rules;
- (d) 'Tax' means a tax imposable under item 1, 2, 3 or 4 of Schedule I-A of the Act.

**3. Procedure for imposing tax or fee.**

- Every Gram Panchayat shall impose any tax or fee after observing the following procedure, namely :-

- (a) The Gram Panchayat shall, subject to the provisions of these rules, pass a resolution the rate at which the tax or fee is to be imposed;
- (b) The Gram Panchayat shall then notify to the public the proposal by beat of drum in the Gram Panchayat area and by means of a notice affixed in the office of the Gram Panchayat and at conspicuous places in the village or villages specifying a date 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 village objecting to the rate of tax or fee proposed by the Gram Panchayat may send his objection or suggestion in writing on or before the date specified in the notice published under Clause (b);
- (d) On or after the date fixed under Clause (b) the Gram Panchayat shall consider all objections and suggestions made under Clause (c) and shall impose the tax or fee and decide the rate at which it is to be imposed;
- (e) Where a Gram Panchayat finally decides the rate of tax or fee, a notice stating the tax or fee imposed and the rate thereof shall be published by the Gram Panchayat by affixing a copy thereof in the office of the Gram Panchayat. It shall also announce by beat of drum in the village or villages the fact of such publication;
- (f) The tax or fee shall accordingly be imposed from the date which shall be specified in the notice and which shall not be earlier than one month after the date of publication of notice.

**4. Tax effective from what date.**

- Any tax imposed under these rules shall be imposable for the year beginning on the 1st April and ending on the 31st March next following. If the tax comes into force on any date other than the 1st April it shall be imposable by the quarter ending on the 1st July, 1st October, 1st January and 1st April next following and thereafter by the year.

**Part II – Property Tax on Land and Building**

**5. Rate of tax on buildings.**

- Every Gram Panchayat shall subject to the provisions of item 1 of the Schedule 1-A of the Act and sub-section (2) of Section 77 and after following the procedure prescribed in Rule 3, impose a tax on land or buildings or both at such rate based on the capital value of the building and land as may be decided by it, but not below the minimum and not exceeding the maximum rate specified in the First Schedule.

**6. Tax by whom payable.**

- The tax shall be payable by the owner of the building upon which it is assessed.

**Part III – 7. Tax for cleaning private latrines.**

- A Gram Panchayat shall, after following the procedure prescribed in Rule 3, impose a tax for cleaning private latrines at the rates which may be decided by it.

**8. Condition necessary to be fulfilled prior to the imposition of tax for cleaning private latrines.**

- No tax for cleaning private latrines shall be imposed under item 2-a of Schedule 1-A of Act and sub section (2) of Section 77 unless the Gram Panchayat has-

- (a) made a provision for the cleaning of the private latrines;
- (b) issued either individually to the person to be charged or generally to the inhabitants of the village or villages to be charged with such tax, one month's notice of the intention of the Gram Panchayat to make such provision and to impose the tax.

**9. Tax by whom payable.**

- The tax for cleaning private latrines shall be payable in the house to which the private latrine is attached, is occupied-

- (a) by the owner himself, by the owner;
- (b) by a person other than the owner, by the occupier;
- (c) by owner and tenant, by the owner.

**Part IV – Lighting Tax**

**10. Rate of lighting tax.**

- (1) A Gram Panchayat which has made lighting arrangements, shall, after following the procedure prescribed in Rule 3, impose a lighting tax on all buildings within the Gram Panchayat area as may be decided by it with reference to the capital value of the building.
- (2) No lighting tax under sub-rule (1) shall be imposed on any building used exclusively for religious or educational purpose including boarding houses and yielding no rent to the owner or trustee thereof.

**11. Tax by whom payable.**

- The lighting tax shall be payable by the actual occupier of the house.

**Part V – Tax on Persons following any Profession or Art or Carrying on Trade of Calling within the Gram Panchayat Area**

**12. Rate of tax on any profession or art of any trade or calling.**

- A Gram Panchayat shall, after following the procedure prescribed in Rule 3, impose a tax on persons following any profession or art or carrying on any trade or calling within the Gram Panchayat area at such rate as may be decided by the Gram Panchayat, but not below minimum and not exceeding the maximum rate specified in the Second Schedule.

**13. Advance payment of tax.**

- The tax on persons following any profession or art or carrying on trade or calling within the Gram Panchayat area shall be payable in advance for the year.

**Part VI – Fees on Persons Exposing Goods for Sale in any Market or Place Belonging to or under the Control of the Gram Panchayat or for the use of any Building or Structure therein**

**14. Rate of fees.**

- A Gram Panchayat shall, after following the procedure prescribed in Rule 3, impose fee on persons exposing goods for sale in any market or place belonging to or under control of the Gram Panchayat or for the use of any building or structure therein at such rates as may be decided by it, but not below the minimum and not exceeding the maximum rate specified in the Third Schedule.

**Part VII – Fees on Registration of Animals Sold in any Market or Place belonging to or under the Control of Gram Panchayat**

**15. Rate of fees.**

- (1) A Gram Panchayat shall, after following the procedure prescribed in Rule 3, impose fees on the registration of animals sold in any market or place belonging to or under the control of Gram Panchayat at such rates as may be decided by it, but not below the minimum and not exceeding the maximum rate specified in the Fourth Schedule.
- (2) Young ones of animal depending on mother's milk shall be exempted from fees.

**16. Repeal.**

- All the previous rules on the subject shall stand repealed from the date of final publication of these rules in the "Madhya Pradesh Gazette."

The First Schedule  
[See Rule 5]

Rape of Tax on Lands and Buildings

	Minimum (1)	Maximum (2)
1. On building of capital value exceeding Rs. 6,000/- but not exceeding Rs. 12,000/-	20 paise per Rs. 100 of the capital value or fraction thereof	30 paise per Rs. 100 of the capital value or fraction thereof.
2. On building of capital value exceeding Rs. 12,000/-	Rupee 1 per Rs. 500 of the capital value or fraction thereof	Rupees 1.50 per 500 rupees of the capital value or fraction thereof.

The Second Schedule  
[See Rule 12]

Rate of Tax on Persons following any Profession or Art or Carrying on any Trade or Calling within the Limits Gram Panchayat Area

Annual Income (1)	Minimum (2)	Maximum (3)
Rs. 11,000 to 15,000	Rs. 100	Rs. 200
Rs. 15,001 to 20,000	Rs. 150	Rs. 300
Rs. 20,001 to 30,000	Rs. 200	Rs. 400
Rs. 30,001 to 40,000	Rs. 300	Rs. 600
Rs. 40,001 to 50,000	Rs. 450	Rs. 400
More than Rs. 50,000	Rs. 650	Rs. 1400

The Third Schedule  
[See Rule 14]

Rate of Fees on Persons Exposing Goods for sale in any Market or Place belonging to or under the Control of the Gram Panchayat or for the use of any Building or Structure therein

	Minimum (1)	Maximum (2)
1. For every space measuring one square metre or part thereof.	30 paise per day or Rs. 8 per month.	50 paise per day or Rs. 14 per month.
2. For goods brought to the market for sale.	25 paise per basket or head load (not being a bag) or 50 paise per bag.	50 paise per basket or head load (not being a bag) or Rs. one per bag.

The Fourth Schedule  
[See Rule 15]

Rate of Fees on Registration of Animals sold in any Market or Place belonging to or under the Control of the Gram Panchayat

Animals (1)	Minimum (2)	Maximum (3)
1. Pig, he-goat, she-goat, ass, calf.	Rs. 3	Rs. 20
2. He-buffalo, Bullock, Cow, Horse, Mare.	Rs. 5	Rs. 25
3. She-buffalo, Elephant, Camel	Rs. 10	Rs. 30