

⁵³⁶[142A. **Power of Accountant General to check accounts of Parishads and Samitis.**-The accounts of any Zilla Parishad or Panchayat Samiti may be checked at any time by the Accountant General, Maharashtra State, in accordance with such directions as the State Government may give from time to time in such manner as may be determined by the Accountant General].

CHAPTER X TAXATION

143. Application of Chapter.-The provisions of this Chapter apply to those areas of the State to which this Act extends except that-

- (a) the provisions of sections 144 to 150 (both inclusive) apply only to the Bombay area of the State;
- (b) the provisions of section 151 ⁵³⁷[*****] apply only to the Vidarbha area of the State; and
- (c) the provisions of section 152 ⁵³⁸[*****] apply only to the Hyderabad area of the State.

144. Levy of ⁵³⁹*cess on every rupee of land revenue.**-The State Government shall levy, on the conditions and in the manner hereinafter described, ⁵⁴⁰[a cess within a District] at the rate of ⁵⁴¹[two hundred paise] or at such increased rate not exceeding ⁵⁴²[seven hundred paise] as may be ⁵⁴³[determined by the concerned Divisional Commissioner] under section 155, on every rupee of-

- (a) every sum payable to the State Government as ordinary land revenue except sums payable on account of any of the charges mentioned in the Fourth Schedule, and except sums payable on account or any charge which may be notified by the State Government in this behalf; and
- (b) every sum which would have been assessable on any land as land revenue had there been no alienation of land revenue:

Provided that, no cess be levied under this section on sums less than twenty-five ⁵⁴⁴[paise].

⁵⁴⁵***

145. Rules for assessment.-In the assessment of the said cess on villages alienated as defined in the Bombay Land Revenue Code, 1879⁵⁴⁶

536 Section 142 A was inserted by Mah. 15 of 1969, s. 3.

537 The words, figures and letter "and section 151A" were deleted by Mah. 3 of 2002, s.3(a).

538 The words, figures and letter "and section 152 A" were deleted by Mah. 3 of 2002 s.3(b).

539 These words "twenty Naye paise" were deleted by Mah. 46 of 1981 w.e.f. 13.7.1973, s.5(3).

540 These words were substituted for the words "access" by Mah. 15 of 1974, s. 5(a).

541 These words were substituted for the words "twenty Paise" by Mah. 1 of 1993, s. 5(1).

542 These words were substituted for the words "two hundred paise" by Mah. 1 of 1993, s. 5(2).

543 Substituted for "determined by the State Government" by Mah. 29 of 2003 dated 11-08-2003 s.2.

544 This word was substituted for the words "naya paise", by Mah. 15 of 1974, s. 5(c).

545 Explanation added by Mah. 28 of 1973, s. 2(i) was deleted by Mah. 46 of 1981, s. 2 with effect from 13th July, 1973.

- (a) If the village has been surveyed and assessed in the manner laid down in the said Code and the rules made thereunder, the cess shall be fixed on the total amount of assessment of the village as fixed under the said Code or the rules made thereunder;
- (b) if the village has come under summary settlement under the Exemptions from Land Revenue (No. 1) Act, 1863, or the Exemptions from Land Revenue (No. 2) Act, 1863, and clause (a) of this section does not apply, the cess shall be fixed on the total annual assessment as settled for the purpose of summary settlement; and
- (c) in villages to which neither of clauses (a) or (b) of this section applies, the cess shall be fixed on the old or kamal rate recorded in the books of the Collector; and if no such rate is recovered or if the rate so recorded is objected to by the holder or proprietor of the alienated village the cess may be fixed as agreed upon by the Collector in agreement with Zilla Parishad which shall pass a special resolution to that effect and such holder or proprietor, or failing agreement, by a rough survey and assessment to be made by the State Government, the expense of such rough survey being borne half by the Zilla Parishad and half by the holder or proprietor of such village.

⁵⁴⁷[146. **Levy of cess on water rate.**-The State Government or the concerned Irrigation Development Corporation from the date of its establishment, may levy a cess not exceeding twenty paise, on every rupee of water-rate leviable under the provisions of the Maharashtra Irrigation Act, 1976 (Mah. 38 of 1976) or the concerned Irrigation Development Corporation Act, on the basis of assessment of authorised use of water.]

147. Manner of levying cess described in section 144.-The cess described in section 144 shall be levied, so far as may be, in the same manner, and under the same provisions of law, as the land revenue:

Provided that, in the case of any land in the possession of a tenant, if such tenant is liable to pay cess in respect of such land under the provisions of the Maharashtra Tenancy and Agricultural Lands Act [Act No. LXVII of 1948], such tenant shall be primarily liable for the payment of cess in respect of such land.

⁵⁴⁸[148. **Manner of levying cess described in section 146.**-The cess described in section 146 shall be levied, so far as may be, in the same manner, and under the same provisions of law, as water-rates payable to the State Government or the concerned Irrigation Development Corporation under the Maharashtra Irrigation Act, 1976 (Mah. 38 of 1976) or the concerned Irrigation Development Corporation Act.]

149. Assistance to superior holders.-The provisions of law relating to the assistance to be given to superior holders and owners of water-courses for the recovery of their dues from

546 See now, the Maharashtra Land Revenue Code, 1966 (Mah. 41 of 1966).

547 Section 146 was substituted by Mah. 3 of 2002, s.4.

548 Section 148 was substituted by Mah. 3 of 2002, s.5.

their tenants and occupants under them, or from persons authorised to use their water-courses shall be applicable to all superior holders, whether of alienated or unalienated land, and to all owners of water-courses in respect of the recovery of the said cesses from their tenants, occupants or persons authorised to use their water-courses, and shall be applicable also to occupants of land under the Bombay Land Revenue Code, 1879 [Bom V of 1879], for the recovery of the said cesses from their tenants or joint occupants.

150. Collection and credit of local cess on water-rate.-(1) Subject to the provisions of sub-section (2), the local cess leviable on water-rate under section 146 in respect of lands shall be paid by the State Government ⁵⁴⁹[or any Irrigation Development Corporation, from the date of establishment of the concerned Irrigation Development Corporation] to the Zilla Parishad within the jurisdiction of which the lands are situated after deducting such proportion thereof as cost of collection as the State Government may prescribe by rules.

(2) The local cess leviable on water-rate under section 146 in respect of lands which are included within the area of any Municipal Corporation, Municipality or Cantonment authority shall be paid by the State Government ⁵⁵⁰[or any Irrigation Development Corporation from the date of establishment of the concerned Irrigation Development Corporation] to the Municipal Corporation, Municipality or Cantonment authority concerned after deducting the cost mentioned in sub-section (1).

(3) Any dispute in respect of any matter under this section between a Zilla Parishad and any other local authority shall be decided by the State Government:

Provided that, where one of the local authorities is a cantonment authority the decision of the State Government shall be subject to the concurrence of the Central Government.

151. Levy of ^{551*}cess on every rupee of land revenue in Vidarbha area.**-(1) In the Vidarbha area of the State of Maharashtra, every malik-makbuzsa, raiyat malik and occupant and every raiyat other than a sub-tenant and lessee from the State Government shall be liable in respect of land held by him in the district to pay a cess for the purposes of this Act at the rate of ⁵⁵²[two hundred paise] or, at such increased rate not exceeding ⁵⁵³[seven hundred paise] as may be determined ⁵⁵⁴[by the concerned Divisional Commissioner] under section 155 on every rupee of the land revenue or rent assessed or fixed on such land or the lease-money payable in respect thereof, whether or not such land revenue or rent or lease-money or any portion thereof has been released, compounded for or redeemed.

(2) The cess shall be levied and collected so far as may be, in the same manner and under the same provisions of law as the land revenue.

549 These words were inserted by Mah. 3 of 2002, s. 6(a).

550 These words were inserted by Mah. 3 of 2002, s.6(b).

551 The words "twenty naye paise" in the marginal note were deleted by Mah. I of 1993, s.6(3).

552 These words were substituted for the words "twenty paise" by Mah. 1 of 1993, s.6(1).

553 These words were substituted for the words "two hundred paise" by Mah. 1 of 1993, s.6(2).

554 Substituted for "by the State Government" by Mah. 29 of 2003 dated 11-08-2003 s.3.

⁵⁵⁵[***]

[151A. Levy of cess on water-rates in Vidarbha: manner of its levy, etc.] Deleted by Mah. 3 of 2002, s.7.

152. Levy of ⁵⁵⁶[*] cess on every rupee of land revenue in Hyderabad area.**-(1) In the Hyderabad area of the State of Maharashtra the State Government, shall subject to the provisions of sub-section (2), ⁵⁵⁷[levy a local cess within a District] of ⁵⁵⁸[two hundred paise] or at such increased rate not exceeding ⁵⁵⁹[seven hundred paise] as may be determined ⁵⁶⁰[by the concerned Divisional Commissioner] under section 155 on every rupee of land revenue payable to the State Government:

Provided that, in Ijara villages, local cess shall be levied on the full amount during the period of the Ijara and on the annual land revenue demand after the expiry of that period:

Provided further that, in any inam land, the local cess shall be levied on the full land revenue assessment of such land.

(2) Local cess shall not be leviable on the following items of revenue, that is to say:-

- (a) fees for grazing;
- (b) sale proceeds of the usufruct of trees;
- (c) penalties, fines, or any charges imposed under the ⁵⁶¹Hyderabad Land Revenue Act as penalty or interest in case of default:

Provided that, in case of fines and penal assessment imposed for unauthorised cultivation, local cess shall be levied on simple assessment.

⁵⁶²[***]

[152A. Levy of cess on water-tax in the Hyderabad area of the State: manner of its levy, etc.- [Deleted by Mah. 3 of 2002, s.8.]

153. Collection and credit of local cess of land revenue.-(1) ⁵⁶³[The local cess] leviable in respect of land under section 144, 151, or 152 ⁵⁶⁴[shall, subject to the provisions of sub-sections (5) and (6) of section 155, be ⁵⁶⁵[paid by the Collector] to the Zilla Parishad within the jurisdiction of which lands are situated, after deducting such proportion thereof as cost of collection, as the State Government may prescribe by rules.

555 Explanation added by Mah. 28 of 1973, s.(1) shall be deemed to have been deleted with effect from 12th July, 1981, by Mah. 46 of 1981, s.2.

556 The words "twenty naye paise" were deleted by Mah. 1 of 1993, s.7(3).

557 These words were substituted for "levy a local cess" by Mah. 15 of 1974, s.7(1).

558 These words were substituted for the words "twenty paise" by Mah. 1 of 1993, s.7(1).

559 These words were substituted for the words "two hundred paise" by Mah. 1 of 1993, s.7(2).

560 Substituted for " by the State Government" by Mah. 29 of 2003 dated 11-08-2003 s.4.

561 See now Maharashtra Land Revenue Code, 1966 (Mah. 41 of 1966).

562 Explanation was deleted by Mah. 46 of 1981, s.2.

563 These words were substituted for "subject to the provisions of sub-section (2), the local cess" by Mah. 15 of 1974, s.8(1).

564 This portion was substituted for the words "shall be paid" by Mah. 35 of 1963, s.59.

565 Substituted for "paid by the State Government" by Mah. 29 of 2003 dated 11-08-2003 s.5.

⁵⁶⁶[(2)***]

⁵⁶⁷[(3)***]

154. Suspension and remission of local cess.—The State Government may, on the application of the Zilla Parishad to which the cess is payable, suspend or remit the collection of cess or any portion thereof in any year in any area, subject to the jurisdiction of such Zilla Parishad.

155. Zilla Parishad's ⁵⁶⁸[or Panchayat Samiti's] power to propose increase in rate of cess.—(1) A Zilla Parishad to which the cess on land revenue is payable may pass a resolution at a special meeting called for the purpose, to the effect that in the whole of the District ⁵⁶⁹[or in a Block or Blocks as is or are specified in the resolution] the rate of such cess leviable therein may be increased by the ⁵⁷⁰[concerned Divisional Commissioner] and forward that resolution to the ⁵⁷¹[concerned Divisional Commissioner] for its consideration.

⁵⁷²[(2) A Panchayat Samiti may, at a special meeting called for the purpose, pass a resolution to the effect that in the whole of the Block, the rate of cess on land revenue leviable in respect of lands situated therein may be increased to the extent specified in the resolution; so however that such increase does not exceed the limit specified in section 144, 151 or as the case may be, 152 and forward that resolution to the Zilla Parishad for its consideration; and the Zilla Parishad shall, within three months of the date of its receipt, forward the resolution with its views thereon to the ⁵⁷³[concerned Divisional Commissioner].

(3) The resolution under sub-section (1) or (2) shall state the reason for which such increase has been proposed, and the special purpose for which the proceeds of the increase in the rate are to be utilised, and the period for which the increase in the rate shall continue.

⁵⁷⁴[(3A) The approval to utilise the cess collected, on works and development schemes in respect of the subjects of activities enumerated in the First and Second Schedules shall be given by the concerned Divisional Commissioner and the approval to utilise the cess collected, on works and development schemes other than those enumerated in the First and Second Schedules, shall be given by the State Government];

(4) On receipt of the resolution forwarded under sub-section (1), or the resolution and the views of the Zilla Parishad forwarded under sub-section (2), the ⁵⁷⁵[concerned Divisional Commissioner may, notwithstanding anything contained in the relevant Code, by district local publicity media] determine the increase in the rate of cess on land revenue in respect of lands

566 Sub-sections (2) and (3) of section 153 were deleted by Mah. 15 of 1974, s.8(2).

567 Sub-sections (2) and (3) of section 153 were deleted by Mah. 15 of 1974, s.8(2).

568 These words were inserted, by Mah. 35 of 1963, s.60(3).

569 These words were inserted, by Mah. 1 of 1993, s.8(1).

570 Substituted for "State Government" by Mah. 29 of 2003 dated 11-08-2003 s.6(a).

571 Substituted for "State Government" by Mah. 29 of 2003 dated 11-08-2003 s.6(a).

572 Sub-section (2) to (6) were substituted for the original sub-sections (2) and (3) by Mah. 35 of 1963, s.60(2).

573 Substituted for "State Government" by Mah. 29 of 2003 dated 11-08-2003 s.6(b).

574 Inserted by Mah. 29 of 2003 dated 11-08-2003 s.6(c).

575 Substituted for "State Government may, notwithstanding anything contained in the relevant Code, by notification in the *Official Gazette*" by Mah. 29 of 2003 dated 11-08-2003 s.6(d).

situated in the District or Block as the case may be; so however, that the rate does not exceed ⁵⁷⁶[seven hundred paise] on every rupee and specify the date on which the increase in the rate shall take effect on the period ^{577***}during which it shall continue:

⁵⁷⁸[Provided that, every person in a District or a Block who is liable to pay land revenue of an amount not exceeding five rupees, shall be exempted from payment of such increased cess.]

(5) The increase in the rate, if any, ⁵⁷⁹[determined by the concerned Divisional Commissioner] under sub-section (4) shall be levied and collected under the provisions of the relevant Code and ⁵⁸⁰[paid by the Collector to the Zilla Parishad] in the manner provided in sub-section (6) after deducting such proportion thereof, as cost of collection as the State Government may specify in the order made in this behalf.

⁵⁸¹[(6) Where any increase in the rate is collected in pursuance of the resolution referred to in sub-section (1), forty per cent thereof shall be paid to the Zilla Parishad and the remaining sixty per cent shall be as grant to all the Panchayat Samitis in the District: and where any such increase in the rate is collected in pursuance of the resolution under sub-section (2), forty per cent thereof shall be paid to the Zilla Parishad and the remaining sixty per cent shall be paid to the concerned Panchayat Samiti for being utilised for the purpose specified in the respective resolution.]

⁵⁸²[156. * * * deleted]

576 These words were substituted for the words "two hundred paise" by Mah. 1 of 1993, s.8(2), s.9(a).

577 The brackets and words "(not exceeding ten years)" were deleted by Mah. 28 of 1973, s.3.

578 This proviso was substituted by Mah. 1 of 1993, s.8(3).

579 Substituted for "determined by the State Government" by Mah. 29 of 2003 dated 11-08-2003 s.6(e)(i).

580 Substituted for "paid by the State Government" by Mah. 29 of 2003 dated 11-08-2003 s.6(e)(ii).

581 Sub-section (6) was substituted by Mah. 10 of 1993, s.8(4).

582 **Section 156 deleted by Mah. 9 of 2013, s.2, dt. 6-5-2013.** Prior to deletion Section 156 read as:

"156. Power to levy cess on lands, when minerals therein belong to, and royalty is payable to Government.- (1) Without prejudice to the provisions of sections 144, 151 and 152, where a royalty in respect of minerals in any land (when the minerals belong to Government) is payable to the State Government, the State Government shall be competent, and shall be deemed always to have been competent, to levy and collect, in any District or part of the State, a cess on any such land, on the basis of the royalty so payable.

(2) With effect from the 13th July, 1973, such cess shall be levied and collected at the rate of ten paise in the case of major minerals, and five paise in the case of minor minerals, on every rupee of every sum payable to the State Government on account of royalty, in respect of minerals in any such land.

Explanation:- for the purpose of this section, "minor minerals" means the building stones, gravel, ordinary clay, ordinary sand other than sand used for such purposes as are prescribed under the Mines and Minerals (Regulation and Development) Act, 1957, and any other minerals, which the Central Government or the State Government have, under any law for the time being in force, by notification or order published in the *Official Gazette*, declared to be minor minerals; and "major minerals" means the minerals other than minor minerals, but does not include mineral oils, natural gas or petroleum.

(3) The cess shall be collected, so far as may be, in the same manner as the cess levied under section 144, 151 or 152, as the case may be is collected.

(4) The amount of cess collected shall be ⁵⁸²[paid by the Collector to the Zilla Parishad], within the jurisdiction of which the lands are situated, after deducting such proportion thereof as cost of collection as may be prescribed."

157. Taxes which may be imposed by Zilla Parishad.⁵⁸³ [(1)] Subject to any general or special orders, which may be made by the State Government in this behalf, every Zilla Parishad may, after observing the preliminary procedure required by section 159, impose any of the following taxes and fees for the purposes of this Act, that is to say:-

- ⁵⁸⁴(a) [***]
- (b) a general water-tax, if public water taps or stand posts have been installed for the use of the public;
- ⁵⁸⁵[***]
- (d) a pilgrim tax;
- (e) a special tax on lands and buildings;
- ⁵⁸⁶(f) water rates in respect of water supplied to lands or buildings from any irrigation work vesting in a Parishad;
- (fa) a tax on lands benefited by irrigation works or development schemes undertaken by a Parishad in pursuance of section 100 or section 123 (including lands within such distance from such works or scheme receiving water by percolation or leakage therefrom as the officer duly authorised by the Parishad may determine regard being had to the circumstances of each case);]
- (g) any one or more of the following fees, in any public market, namely:-
- (i) a licence fee on brokers, commission agents, weighmen or measures practising their calling therein;
- (ii) a market fee for the right to expose goods for sale in the market or for the use of any building or structure therein;
- (iii) fees on the registration of animals sold in the market:

⁵⁸⁷[Provided that,-

- (i) no tax imposed as aforesaid other than a special sanitary cess or a water rate shall, without the previous consent of the Government concerned, be leviable in respect of any building or part of any building or other property belonging to Government and used solely for any public purpose and not used or intended to be used for the purpose of profit;
- (ii) no tax on property shall be imposed in respect of any land on which local cess is being collected.]

⁵⁸⁸[(2) Notwithstanding anything contained in clause (b) of sub-section (1), where water being supplied by a Zilla Parishad from a combined or regional piped water supply scheme managed by the Zilla Parishad subject to any general or special orders which may be made by

583 Section 157 was renumbered as sub-section (1) of the said section by Mah. 56 of 1981, s.3.

584 Clause (a) deleted by Mah. 16 of 1975, s. Schedule II.

585 Clause (c) was deleted by Mah. 15 of 1974, s.10(a).

586 These clauses were substituted for the original, by Mah. 15 of 1974, s.10(b).

587 This proviso was substituted for the original, by Mah. 15 of 1974, s.10(c).

588 Sub-section (2) was added by Mah. 56 of 1981, s.3.

the State Government in this behalf, the Zilla Parishad shall, after observing the preliminary procedure required by section 169, in lieu of the tax which may be imposed under clause (b) of sub-section (1), impose-

- (i) a general water tax, within the limits of a Panchayat, where such water is being supplied through public water taps or stand post installed for the use of the public;
- (ii) a special water tax, within the limits of a Panchayat, where such water is being supplied through individual house connection:

Provided that, two taxes aforesaid or either of them may be levied as additional taxes on lands or building or in such other form and manner as may be prescribed, and the maximum and minimum rates at which the said taxes may be imposed in the Panchayat and other matters relating to the imposition, collection and exemptions thereof shall be such as may be prescribed.]

158. Stamp duty on certain transfer of immovable property.-(1) The stamp duty imposed by the Maharashtra Stamp Act [Act No. LX of 1958], on instruments of sale, gift and usufructuary mortgage, respectively of immovable property, shall, in the case of instruments affecting immovable property situated within the jurisdiction of any Zilla Parishad and executed on or after such date; as may be specified by the State Government by notification in the *Official Gazette* in that behalf, be increased by ⁵⁸⁹[one per cent] on the value of the property so situated and in the case of an usufructuary mortgage, on the amount secured by the instrument, as set forth in the instrument.

(2) For the purpose of this section, section 28 of the Maharashtra Stamp Act [Act No. LX of 1958], shall be read as if it specifically required the particulars therein referred to be set forth separately in respect of,-

- (a) property situated in the jurisdiction of any Zilla Parishad; and
- (b) property not situated in the jurisdiction of any Zilla Parishad.

⁵⁹⁰[(3) The Joint District Registrar and the Collector of Stamps of a District shall, pay to the Zilla Parishad an amount, equal to the extra duty realised under sub-section (1) in respect of the properties situated within the jurisdiction of the Zilla Parishad, after deducting such proportion thereof as cost of collection, as the State Government may specify in the order made in this behalf.];

(4) Every Zilla Parishad shall, out of the amount ⁵⁹¹[***] received by it under sub-section (3), contribute to the village fund of each Panchayat within its jurisdiction an amount approximately equal to fifty per cent. of the amount received by the Zilla Parishad in respect of the properties situated within the jurisdiction of such Panchayat in accordance with the rules made in this behalf by the State Government.

589 These words were substituted for the words "one-half per centum" by Mah. 1 of 1993, s.9.

590 Inserted by Mah. 29 of 2003 dated 11-08-2003 s. 8 (a).

591 Deleted by Mah. 29 of 2003 dated 11-08-2003 s.8(b).

(5)⁵⁹²[***]

(6) The State Government may make rules for carrying out the purpose of this section.

159. Procedure of Zilla Parishad preliminary to imposing tax.-(1) Every Zilla Parishad shall, before imposing a tax or fee by resolution passed at a meeting of the Panchayat,-

- (a) select a tax or fee which may under section 157 be imposed; and
- (b) approve rules describing the tax or fee selected; and
- (c) in such resolution and in such rules, specify,-
 - (i) the class or classes of persons or of property, or of both, which the Zilla Parishad desires to make liable, and any exemptions which it desires to give (including the circumstances or principles on which exemptions can be given);
 - (ii) the amount for which or the rate at which it is desired to make such classes liable; and
 - (iii) all other matters which the State Government may require to be so specified.

(2) When such a resolution has been passed, the Zilla Parishad shall publish the rules with a notice in the form set out in the Fifth Schedule.

(3) Any inhabitant of the District objecting to the imposition of the said tax or fee, or to the amount or rate proposed, or to the class of persons or property to be made liable therefor, or to any exemptions proposed, may, within one month from the publication of the said notice, send his objections in writing to the Zilla Parishad; and the Zilla Parishad shall take all such objections into consideration, or shall authorize a Committee of its Councillors to consider and report on them.

(4) The Zilla Parishad shall take the proposals and all objections received thereto or the report of the Committee, if any, into consideration at a meeting and may sanction the rules with or without modification.

160. Procedure for abolishing or varying a tax.-(1) A Zilla Parishad may, at a special meeting pass a resolution to propose the abolition of any tax or fee already imposed or a variation in the amount or rate thereof.

(2) Any such proposal shall be dealt with according to the procedure laid down in section 159 for the imposition of a new tax or fee; and the notification of the abolition or variation of a tax or fee under this section in the *Official Gazette* shall be conclusive proof that such abolition or variation has been made in accordance with the provisions of this Act.

(3) Nothing in this section shall affect the power of a Zilla Parishad to propose an increase in the rate of cess on land revenue under the provisions of section 155.

161. Procedure in cases of non-payment of fee.-(1) If any fee imposed under sub-clause (ii) of clause (g) of section 157 is not paid on demand, any person appointed by the Chief

Executive Officer to collect it may seize and detain such portion of the goods exposed or about to be exposed for sale by the person from whom the market fee is leviable, as will in his opinion, suffice to defray the amount chargeable.

(2) If any fee imposed under sub-clause (iii) of clause (g) of section 157 is not paid on demand, any person appointed by the Chief Executive Officer to collect it may seize and detain the animal in respect of which such fee is leviable.

(3) All property seized under sub-section (1) or sub-section (2) shall be sent within twenty-four hours to such officer as the Chief Executive Officer may authorise in this behalf, and such officer shall forthwith give notice to the owner of the property seized or if the owner is not known, or is not a resident of the village in which the market is situated, to the person who was in charge of the said property at the time when it was seized or, if such person cannot be found, publish by beat of drum that after the expiration of two days from the date of service or publication of such notice the property will be sold by auction at a place to be specified in the notice:

Provided that, when the property seized is subject to speedy and natural decay, it shall be taken forthwith to the officer referred to above, and such officer shall proceed to sell it forthwith.

(4) If at any time before the sale has begun the amount due, together with all charges incurred in connection with the seizure, detention and publication by beat of drum is tendered to the officer referred to in sub-section (3), the property seized shall forthwith be released.

(5) If no such tender is made, the property may be sold, and the proceeds of the same applied to the payment of-

- (a) the amount due on account of the fee, and
- (b) the charges incurred in connection with the seizure, detention, publication by beat of drum and sale.

(6) For the purposes of this section, any officer or any other person authorised by the Chief Executive Officer shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code [XLV of 1860].

162. Publication of sanctioned rules with notice.-All rules sanctioned under section 159 shall be published by the Zilla Parishad in the district for which they are made, and the tax as described in the rules so published shall, from the date specified in the notice under that section (such date not being less than one month from the publication of such notice), be imposed accordingly:

Provided that,-

- (a) a tax leviable by the year-
 - (i) shall not come into force except on one of the following dates, that is to say, the first day of April, the first day of July, the first day of October or the first day of January, in any year, and

- (ii) if it comes into force on any day other than the first day of April it shall be leviable by the quarter till the first day of April then next ensuing;
- (b) on or before the day on which a notice is issued, the Zilla Parishad shall publish such further detailed rules as may be required, prescribing the mode of levying and recovering the tax therein specified, and the dates on which the tax or the instalments (if any), thereof, shall be payable; and
- (c) if the levy of a tax, or of a special portion of a tax, has been sanctioned for a fixed period only, the levy shall cease at the conclusion of that period, except as regards any unpaid arrears which have become due during the period.

⁵⁹³[163. **Compulsory general and special water taxes imposed by Zilla Parishad to be collected by Panchayats.**- Where a Zilla Parishad imposes a general water tax or a special water tax or both under sub-section (2) of section 157, then notwithstanding anything contained in this Act or any other law for the time being in force, in any area within the limits of a panchayat, such taxes shall be collected by the panchayat concerned from those persons who are liable to pay the taxes under sub-section (2) of section 157 and the rules made thereunder, in accordance with the provisions of section 129 and 130 of the Maharashtra Village Panchayats Act (Act No. III of 1959) as if they were taxes imposed by the Panchayat under the provisions of that Act, and the proceeds thereof, after deducting such percentage as may be prescribed of the gross collection as collection charges, shall be paid by the Panchayat every year to the Zilla Parishad, at such time and in such manner as the Zilla Parishad may specify.

164. Default in payment by Panchayat and recovery from its moneys.- (1) If any Panchayat defaults in the payment of any sum, in respect of a general water tax or a special water tax collected by it under section 163, within the time specified by the Zilla Parishad, the Zilla Parishad may, notwithstanding any law relating to the funds vesting in such panchayat or any other law for the time being in force, by order direct, any bank in which any moneys of the Panchayat are deposited or the person in charge of the Government treasury or of any place of security in which the moneys of the Panchayat are deposited, to pay such sum from such moneys as may be standing to the credit of the panchayat in such bank or as may be in the hands of such person or as may, from time to time, be received from or on behalf of the panchayat by way of deposit by such bank or person, and such bank or person shall, be bound to obey such order.

(2) Every payment made pursuant to an order under sub-section (1) shall be a sufficient discharge to such bank, or person from all liability to the panchayat in respect of any sum so paid by it or him out of the moneys of the panchayat so deposited with such bank or person.]

165. Powers of State Government to suspend levy of objectionable taxes.-If it any time appears to the State Government on complaint made or otherwise, that any tax or fee leviable by a Zilla Parishad is unfair in its incidence, or that the levy thereof, or of any part thereof, is

obnoxious to the interests of the general public or violates any promises made or undertakings given by the State Government or adversely affects the industrial development of the District or any part thereof, the State Government may require the said Zilla Parishad, within such period as it fixes in this behalf, to take measures for removing any objection which appears to it to exist to the said tax or fee and if, within the period so fixed, such requirement is not carried into effect to the satisfaction of the State Government, the State Government may, after giving the Zilla Parishad an opportunity to give an explanation, by notification in the *Official Gazette*, suspend the levy of such tax or fee, or of such part thereof, until such time as the objection thereto is removed.

CHAPTER XI

COLLECTION OF TAXES AND FEES

166. Presentation of bill for amount of tax or fee.-(1) When any amount which,-

- (a) by or under any provision of this Act, is declared to be recoverable in the manner provided by this Chapter, or
- (b) not being payable on demand on account of a toll, is claimable as an amount or instalment on account of any tax ⁵⁹⁴[not being a tax referred to in section 163], or fee, which is implied in the District,

has become due, the Zilla Parishad shall, with the least practicable delay, cause to be presented to the person liable for the payment thereof, a bill for the sum claimed as due.

(2) Every such bill shall specify-

- (a) the period for which, and
- (b) the property, occupation or thing in respect of which, the sum is claimed, and shall also give notice of-
 - (i) the liability incurred in default of payment, and
 - (ii) the time within which an appeal may be preferred, as hereinafter provided, against such claim.

(3) If the sum for which any bill has been presented as aforesaid is not paid into the Zilla Parishad office, or to a person authorised by any rule in that behalf to receive such payments, within fifteen days from the presentation thereof or if no appeal against any claim included in a bill is made under section 175, the Zilla Parishad may cause to be served upon the person liable for the payment of the said sum a notice of demand in the form set out in the Sixth Schedule, or to the like effect.

167. Issue of warrant.-If the person liable for the payment of the said sum (being a sum to which the provisions of section 161 do not apply) does not, within fifteen days from the service of such notice of demand, either-

- (a) pay the sum demanded in the notice, or

594 This portion was inserted by Mah. 35 of 1963, s. 61.