

L. A. Bill No. 34 of 1957.

**THE MADRAS VILLAGE PANCHAYATS (AMENDMENT)
BILL, 1957.**

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BILL

to amend the Madras Village Panchayats Act, 1950.

Preamble.—WHEREAS it is expedient to amend the Madras Village Panchayats Act, 1950, for the purpose hereinafter appearing ;

BE it enacted in the Eighth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Madras Village Panchayats (Amendment) Act, 1957.

(2) It shall come into force on such date as the Government may, by notification in the Gazette, appoint.

2. *Amendment of Section 63.*—In sub-section (3) of section 63 of the Madras Village Panchayats Act, 1950 (Madras Act X of 1950) as in force in the Malabar district referred to in sub-section (2) of section 5 of the States Reorganisation Act, 1956, for clause (a), the following clause shall be substituted, namely :—

“(a) a land-cess on all lands other than any land or class of lands which the Government may, by notification in the Gazette, exempt, at the rate of one naya paisa per annum for every five cents of land or part thereof”.

STATEMENT OF OBJECTS AND REASONS.

Under clause (a) of sub-section (3) of section 63 of the Madras Village Panchayats Act, 1950, every panchayat may levy a land-cess at the rate of 3 pies in the rupee on the annual rent value of all occupied lands which are not occupied by, or adjacent and appurtenant to, buildings. It is proposed to levy the land cess at a uniform rate of one naya paisa per annum for every five cents of land irrespective of the fact whether the land is occupied or is adjacent and appurtenant to buildings, or not. The Bill is intended for this purpose.

P. K. CHATHAN.

Extract from the Madras Village Panchayats Act, 1950
(Madras Act X of 1950).

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CHAPTER IV.

TAXATION AND FINANCE.

63. Taxes which may be levied by panchayats.— (1) Every panchayat shall levy in the village a house-tax, a profession-tax and a vehicle-tax.

(2) A duty shall also be levied in every village on certain transfers of property in accordance with the provisions of section 67.

(3) Subject to such rules as may be prescribed and with the sanction of the Inspector and subject to such restrictions and conditions, if any, as may be imposed by him either at the time of granting sanction or later, the panchayat may also levy in the village—

(a) a land-cess at the rate of three pies in the rupee on the annual rent value of all occupied lands which are not occupied by, or adjacent and appurtenant to buildings ;

(b) a tax on agricultural land for a specific purpose ;

(c) fees on any commercial crop bought and sold in the village, not being a crop on which fees are levied in the village by a market committee under section 11 of the Madras Commercial Crops Markets Act, 1933 (Madras Act XX of 1933).

Explanation.— For the purposes of this clause, 'commercial crop' shall have the same meaning as in section 2(i-a) of the Madras Commercial Crops Markets Act, 1933 (Madras Act XX of 1933).

(4) Clause (c) of sub-section (3) shall have effect subject to the provisions of Article 286 of the Constitution of India.