

GUJARAT TALUKA PANCHAYATS (Cost of Collection of Cess on Water Rates) RULES 1960

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GUJARAT TALUKA PANCHAYATS (Cost of Collection of Cess on Water Rates) RULES 1960

No KP/22/PRR-36/64.H.-In exercise of the power conferred by by section 323 of the Gujarat Panchayats Act, 1961 (Guj.VI of 1962), read with section 175 of the said Act, the Government of Gujarat hereby makes the following rules, namely:-

1. Short title :-

These rules may be called the Gujarat Taluka Panchayats (Cost of Collection of Cess on Water Rates) Rules, 1964.

2. Definitions :-

In these rules unless the context otherwise requires:-

- (a) "the Act" means the Gujarat Panchayats Act, 1961.
- (b) "cess" means a cess leviable under section 171 of the Act.
- (c) "section" means a section of the Act.

3. Cost of Collection :-

The State Government shall deduct as cost of collection five percent of the total sum recorded as cess any gram or nagar in the following cases, namely:-

- (a) in cases where the function of recovery of the cess has not been entrusted to the gram panchayat or as the case may be nagar panchayat under section 149, and
- (b) in cases where the State Government withdraws under section 153 powers of recovery of the cess from the gram panchayat or as the case may be nagar panchayat.