

INDEX

CHAPTER – I

Preliminary

- Rule No.
1. Short title and commencement
2. Definitions

CHAPTER - II

Determination of seats and Delimitations of constituencies

3. (1) Determination of seats in a Gram Panchayat.
(2) Reservation of seats in a Gram Sabha for STs, Women belonging to STs and Women.
(3) Reservation of offices of Pradhans for STs and for Women.
4. (1) Filling of seats in Gram Panchayats through direct election.
(2) Every constituency in Gram Panchayat shall be a single member constituency.
5. (1) Determination of seats in Panchayat Samiti.
(2) Offices of Pramuks in Panchayat Samitis reserved for STs, Women belonging to STs and women.
(3) Every constituency in Panchayat Samiti shall be a single member constituency.
6. (1) Determination of seats in Zilla Parishad.
(2) Every Constituency in Zilla Parishad shall be a single member Constituency.

Delimitation of Gram Panchayats, Panchayat Samitis and Zilla Parishad Constituencies

7. (1) Delimitation of constituencies by the Election Commission.
(2) Publication of proposals for delimitation inviting objections, suggestion etc.
8. Publication of orders by the Election Commission.
9. Power of the Commission to maintain delimitation order up-to date.
10. Public Inspection – Free of fee for a period upto 10 days.
11. Right of a person to get copies and extracts.

CHAPTER – III

OFFICERS

12. Director of Panchayat Election.
13. Electoral Registration Officer.
14. Assistant Electoral Registration Officers.

CHAPTER – IV

ELECTORAL ROLLS FOR CONSTITUENCIES

15. Electoral Rolls for constituencies –Gram Panchayat, Panchayat Samiti or Zilla Parishad

CHAPTER – V

ELECTORAL ROLLS OF MEMBER OF GRAM SABHAS

16. (1) Shall be prepared by the Assistant Commissioner under superintendence, direction and control of the commission.
- (2) Shall be revised atleast once in a financial year.
17. (1) Inclusion of names in the electoral rolls.
- (2) Shall be divided into such convenient parts as the Commission may direct.
18. Publication of rolls in draft.
19. Suggestions and objections.
20. Disposal of suggestions and objections.
21. Final publications of rolls.
22. Appeals from orders deciding claims and objections.
23. Identity Cards for Election.
24. Custody and preservation of rolls and connected papers.
25. Inspection of electoral rolls and connected papers.
26. Disposal of electoral rolls and connected papers.

CHAPTER – VI

ELECTION OF THE PANCHAYATS

27. Superintendence, direction and control of elections.

CHAPTER – VII

28. Qualifications for membership.

CHAPTER – VIII

NOTIFICATION OF GENERAL ELECTIONS

29. General Election.
30. Notification for General Election.

CHAPTER – IX

ADMINISTRATIVE MACHINERY FOR THE CONDUCT OF ELECTIONS

31. Returning Officers.
32. Assisting Returning Officers.
33. Polling Stations.
34. Presiding Officers and Polling Officers.

CHAPTER – X

POLITICAL PARTIES

35. Reservation of symbol for political parties.

CHAPTER – XI

NOMINATION OF CANDIDATES

36. Appointment of dates for nominations etc.
37. Public notice for elections.
38. Nomination of candidate for election.
39. Presentation of nomination paper and requirements for a valid nomination.
40. Symbols.
41. Deposits.
42. Printing and price of nomination forms.
43. Notice of nomination and the time and place for their scrutiny.
44. Scrutiny of nominations.
45. Withdrawal of candidature.
46. Publication of list of contesting candidates.
47. Declaration of result in uncontesting election.

CHAPTER – XII

CANDIDATES AND THEIR AGENTS

48. Appointment and function of election agents.
49. Appointment and revocation of polling agents.
50. Appointment of counting agents.
51. Functions of polling agents and counting agents.
52. Attendance of a contesting candidate or his election agent at polling station and performance by him of the functions of a polling agent or counting agent.
53. Non-attendance of polling or counting agents.

CHAPTER – XIII

PROCEDURE AT ELECTIONS

54. Death of candidate before the poll.
55. Procedure in contested election.
56. Eligibility of members of Scheduled Tribes and women to hold seats not reserved for them.
57. Publication of hours fixed for polling.
58. Voting normally to be in person.
59. Adjournment of poll in emergencies.
60. Procedure on adjournment of poll.
61. Adjournment of poll or countermanding of election on the ground of booth capturing.
62. Fresh poll in the case of destruction etc. of ballot boxes.
63. Design of ballot boxes.
64. Form of ballot papers.
65. Arrangements at Polling Stations.
66. Admission to Polling Stations.
67. Facilities for women electors.
68. Identification of electors.
69. Preparation of ballot boxes for poll.
70. Marked copy of Electoral Roll.
71. Challenging of identity.
72. Safeguards against personation.
73. Issue of ballot papers to electors.
74. Maintenance of secrecy of voting by electors within the polling station and voting procedure.
75. Recording of votes of blind or infirm electors.
76. Spoilt and returned ballot papers.
77. Tendered votes.
78. Closing of poll.
79. Sealing of ballot box after poll.
80. Account of ballot paper.
81. Sealing of other packets.
82. Transmission of ballot boxes, etc. to the returning officer.

CHAPTER – XIV

COUNTING OF VOTES

83. Counting of votes.
84. Time and place for counting of votes.
85. Admission to the place fixed for counting.
86. Maintenance of secrecy of voting.
87. Scrutiny and opening of ballot boxes.
88. Destruction, loss, etc. of ballot papers at the time of counting.
89. Counting of votes.
90. Sealing of used ballot papers.
91. Counting of ballot papers transferred to bags or covers under rule 79.
92. Counting to be continuous.
93. Re-commencement of counting after fresh poll.
94. Recount of votes.
95. Equality of votes.
96. Declaration of result of election and return of election.
97. Grant of certificate of election to returned candidates.
98. Publication of names of members elected to Panchayat.
99. Date of election of candidates.

CHAPTER – XV

MULTIPLE ELECTIONS

- 100. Vacation of seats when elected to two or more Panchayats.
- 101. Vacation of seats by persons already members of one Panchayat on election to another Panchayat.
- 102. Election to more than one seat in one Panchayat.

CHAPTER – XVI

PUBLICATION OF ELECTION RESULTS

- 103. Publication of results of general elections to Panchayats.

CHAPTER – XVII

MISCELLANEOUS

- 104. Custody of ballot boxes and papers relating to election.
- 105. Production and inspection of election papers.
- 106. Disposal of election papers.

CHAPTER – XVIII

CASUAL ELECTIONS

- 107. Casual Elections.

CHAPTER – XIX

DISPUTES REGARDING ELECTIONS

- 108. Definitions.
- 109. Presentation of petitions.
- 110. Parties of the petition.
- 111. Contents of petition.
- 112. Relief that may be claimed by the petitioner.
- 113. Trial of Election petitions.
- 114. Procedure before District Judge.
- 115. Documentary evidence.
- 116. Secrecy of voting not to be infringed.
- 117. Answering of criminating questions and certificate of indemnity.
- 118. Expenses of witnesses.
- 119. Recrimination when seat claimed.
- 120. Decision of the District Judge.
- 121. Other orders to be made by the District Judge.
- 122. Grounds for declaring election to be void.
- 123. Grounds for which a candidate other than the returned candidate may be declared to have been elected.
- 124. Procedure in case of equality of votes.
- 125. Withdrawal of election petitions.
- 126. Procedure for withdrawal of election petitions.
- 127. Report of withdrawal by the District Judge to the Commission.
- 128. Abatement of election petitions.
- 129. Abatement or substitution on death of respondent.
- 130. Appeals to High Court.
- 131. Stay of operation of orders of District Judge.
- 132. Procedure in appeal.
- 133. Security for costs.
- 134. Costs.
- 135. Payment of costs out of security deposits and return of such deposits.
- 136. Execution of orders as to costs.

CHAPTER – XX

CORRUPT PRACTICES

- 137. Corrupt practices.
- 138. Promoting enmity between classes in connection with election.
- 139. Prohibition of public meetings on the day preceding the election day and on the election day.
- 140. Disturbances at election meetings.
- 141. Restrictions on the printing of pamphlets, posters, etc.
- 142. Officers, etc. at elections not to act for candidates or to influence voting.
- 143. Prohibition of canvassing in or near the polling stations.
- 144. Prohibition of disorderly conduct in or near polling station.
- 145. Misconduct at the polling station.
- 146. Failure to observe procedure for voting.
- 147. Government servants not to act as election agent, polling agent or counting agent.
- 148. Ballot papers from polling station are not to be removed.
- 149. Other acts.

CHAPTER – XXI

POWERS OF ELECTION COMMISSION IN CONNECTION WITH INQUIRIES AS TO DISQUALIFICATIONS OF MEMBERS

- 150. Powers of Election Commission.
- 151. Statements made by persons to the Commission.
- 152. Procedure to be followed by the Commission.
- 153. Protection of action taken in good faith.

CHAPTER – XXII

MISCELLANEOUS

- 154. Extension of time for completion of election.
- 155. Requisitioning of premises, vehicles, etc. for election purposes.
- 156. Payment of compensation.
- 157. Power to obtain information.
- 158. Powers to entry into and inspection of premises etc.
- 159. Eviction from requisitioned premises.
- 160. Release of premises from requisition.
- 161. Delegation of functions of the Administrator with regard to requisitioning.
- 162. Appendix (List of Forms).

अण्डमान तथा
ANDAMAN AND



निकोबार राजपत्र
NICOBAR GAZETTE

असाधारण
EXTRAORDINARY
प्राधिकार से प्रकाशित
Published By Authority

No. 56/95, Port Blair, Thursday the 23rd March, 1995

ANDAMAN AND NICOBAR ADMINISTRATION
SECRETARIAT

NOTIFICATION

Port Blair, the 23rd March, 1995

No. F.No. 4-118/94-(Panch).—WHEREAS the draft Andaman and Nicobar Islands (Panchayats) (Preparation of Electoral Rolls and conduct of Election) Rules, 1995 were published in the Official Gazette as required under sub-section 1 of section 202 of the Andaman and Nicobar Islands (Panchayats) Regulation, 1994 (No. 1 of 1994) inviting suggestions/objections from the general public within 15 days from the date of their publication vide Notification No.27/95/F.No.4-118(6)/94 (Panch) dated 22.2.1995;

AND WHEREAS no suggestion or objection has been received in the matter;

NOW, THEREFORE, in exercise of the powers conferred under section 202 of the said Regulation, I, VAKKOM PURUSOTHAMAN, LIEUTENANT GOVERNOR (ADMINISTRATOR), hereby make the following Rules with immediate effect:

**THE ANDAMAN AND NICOBAR ISLANDS (PANCHAYATS)
(PREPARATION OF ELECTORAL ROLLS AND CONDUCT OF ELECTION) RULES, 1995.**

CHAPTER - I

PRELIMINARY

1. Short title and commencement : (1) These rules may be called the Andaman and Nicobar Islands (Panchayats) (Preparation of Electoral Rolls and conduct of Elections) Rules, 1995.

(2). These rules shall come into force at once.

2. Definitions : In these rules, unless there is anything repugnant in the subject or context--

- (1). "Ballot box" include any box, bag or other receptacle used for the insertion of ballot papers by voters;
- (2). "Candidate" means a candidate for election as a member of a Panchayat;
- (3). "Commission" means the Election Commission appointed under section 185 of the Andaman and Nicobar Islands (Panchayats) Regulation, 1994;
- (4). "Constituency" means the territorial constituency of a Gram Panchayat or of a Panchayat Samiti or of the Zilla Parishad, as the case may be;
- (5). "Counterfoil" means the counterfoil attached to ballot paper printed under the provisions of these rules;

- (6). "Deputy Commissioner" means the Deputy Commissioner of Andaman District for the purposes of these rules;
- (7). "District Magistrate" means the District Magistrate of the Andaman District for the purposes of these rules;
- (8). "Elector" means a person whose names entered in the electoral roll of a constituency for the time being in force and who is not subject to any of the disqualifications for voting.
- (9). "Form" means a form appended to these rules and includes a translation thereof in the language or any of the languages in which the electoral roll is prepared;
- (10). "Marked copy of the electoral roll" means the copy of the electoral roll set apart for the purpose of marking the names of electors to whom ballot papers are issued at an election;
- (11). "Member" includes a member of a Gram Panchayat (including its Pradhans), Panchayat Samiti or Zilla Parishad.
- (12). "Order" means an order published in the Official Gazette;
- (13). "Panchayat" means a Gram Panchayat or a Panchayat Samiti or the Zilla Parishad, as the case may be;
- (14). "Panchayat area" means the Territorial area of a Panchayat;
- (15). "Person" does not include a body of Persons;
- (16). "Presiding Officer" means any person appointed as such under these rules and includes any polling officer performing any of the functions of a presiding officer under these rules;
- (17). "Public holiday" means any day which is a public holiday for the purposes of section 25 of the Negotiable Instruments Act, 1881 (26 of 1881);
- (18). "Regulation" means the Andaman and Nicobar Islands (Panchayats) Regulation, 1994;
- (19). "Returning Officer" means any person appointed by the Commission to discharge the functions of the returning officer and these rules;
- (20). "Roll" means the electoral roll for a Gram Sabha;
- (21). "Section" means a section of Regulation;
- (22). "Union Territory" means the Union Territory of the Andaman and Nicobar Islands;
- (23). "Voter" in relation to a constituency means a person whose name is for the time being entered in the electoral roll of that constituency.

CHAPTER – II

DETERMINATION OF SEATS AND DELIMITATION OF CONSTITUENCIES

3. Determination of Seats in Gram Panchayats :

- (1) The number of seats in a Gram Panchayat shall not be less than nine or more than fifteen (including the Pradhan) as may be determined under sub-section (2) of section 11 by the Deputy Commissioner.
- (2) The number of seats to be reserved in a Gram Panchayat, for the Scheduled Tribe, women belonging to the Scheduled Tribes and women under sub-section (5), (6) and (7) of section 11, shall be determined by the Administrator by order, published in the Official Gazette.
- (3) The number of Offices of Pradhans in the Gram Panchayats reserved for the Scheduled Tribes and for women under sub-section (9) of section 11 shall be determined by Deputy Commissioner by Order published in the Official Gazette.

4. Filling of Seats in the Gram Panchayats :

- (1) All the seats, in a Gram Panchayat, determined under rule 3 shall be seats to be filled by persons chosen by direct election from Gram Panchayat Constituencies.
- (2) Every Gram Panchayat Constituency referred to in sub-rule (1) shall be a single member constituency.

5. Determination of Seats in Panchayat Samities :

- (1) The number of seats in a Panchayat Samiti, referred to in sub-section (1) of section 107, and the number of seats reserved therein for the Scheduled Tribes, women belonging to those Tribes, and women, referred to in sub-section (4) of section 107, shall be determined by notification, by the Administrator, published in the Official Gazette.
- (2) The number of Offices of Pramuks in the Panchayat Samities reserved for the Scheduled Tribes and for women referred to in sub-section (5) of section 112, shall be determined by the Deputy Commissioner, by Order, published in the Official Gazette.
- (3) Every Territorial Constituency referred to in sub-section (2) of section 107 shall be a single member Constituency.

6. Determination of Seats in Zilla Parishad :

- (1) The number of seats referred to in sub-section (1) of section 145, to be filled by person chosen by direct election and the number of seats reserved for the Scheduled Tribes, women belonging to those Tribes, and women in the Zilla Parishad shall be determined by the Administrator, by Order, published in the Official Gazette.
- (2). Every Territorial Constituency for the Zilla Parishad referred to in sub-section (2) of section 145 shall be a single member constituency.

DELIMITATION OF GRAM PANCHAYATS, PANCHAYAT SAMITIES AND ZILLA PARISHAD CONSTITUENCIES.

7. Delimitation of Constituencies :

- (1) Subject to the provisions of sections 11, 107 and 145, the Commission shall distribute the seats assigned to each Gram Panchayat, Panchayat Samiti and the Zilla Parishad to single member Territorial Constituencies and delimit them on the basis of the latest census figures, having regard to the following provisions, namely:-
 - (a) all constituencies shall, as far as practicable be geographically compact areas, and in delimiting them regard shall be held to physical features, existing boundaries of Administrative Units, facilities of communication and public convenience;
 - (b) every Gram Panchayat Constituency shall be so delimited as to fall wholly within one— Panchayat Samiti constituency;
 - (c) constituencies in which seats are reserved for the Scheduled Tribes, women belonging to those Tribes and women shall, as far as practicable, be distributed in different parts of the Gram Panchayat, Panchayat Samiti and the Zilla Parishad and they shall be rotated by the Commission by draw of lots, so that it is ensured that seats are so reserved in all the constituencies of a Gram Panchayat, Panchayat Samiti and the Zilla Parishad as the case may be atleast once during three or more consecutive General Elections.
- (2) The Commission shall :-
 - (a) publish its proposals for the delimitation of constituencies, in the Official Gazette and also in such other manner as it thinks fit, inviting objections and suggestions in this regard;
 - (b) specify a date by which objection and suggestions to the said proposals could be made;
 - (c) consider all objections and suggestions which may have been received by it by the date so specified under clause (b), and for the purpose of such Consideration, hold one or more public sittings at such place or places as it thinks fit; and
 - (d) thereafter, by one or more Orders, determine —
 - (i) the delimitation of Gram Panchayat Constituencies;
 - (ii) the delimitation of Gram Panchayat Samities Constituencies; or
 - (iii) the delimitation of Zilla Parishad Constituencies.

8. Publication of Orders and their date of Operation :

- (1) The Commission shall cause each of its orders made under rule 7 to be published in the Official Gazette.
- (2) Upon publication in the Official Gazette, every such order shall have the force of law and shall not be called in question in any Court.
- (3) Nothing in this rule shall affect the representation in the Gram Panchayat or in the Panchayat Samiti or in the Zilla Parishad, as the case may be, until its dissolution, existing on the date of publication in the Official Gazette of the final order or orders of the Commission relating to the delimitation of Gram Panchayat constituencies or the Panchayat Samiti Constituencies or the Zilla Parishad Constituencies, as the case may be, and any bye-election to fill any vacancy in such a Panchayat shall be held as if no such Order had been made.

9. Power of the Commission to maintain Delimitation Orders up-to-date :

The Commission may, from time to time, by notification published in the Official Gazette —

- (a) correct any printing mistake in any order or any order arising therein from inadvertent slip or omission;
- (b) where the boundaries or name of any Territorial division mentioned in the Order or it is altered, make such amendments as appear to it to be necessary or expedient for bringing the Order up-to-date.

10. Public Inspection :

An order published under rule 8 shall remain available for public inspection free of charge for a period of ten days from the date of such publication in the office of the Commission.

11. Copies and Extracts :

A person shall have the right to get an attested copy of any entry or extracts from such an order or to get a copy or copies of the order in such manner and on payment of such fee as may be fixed by the Commission.

CHAPTER – III

OFFICERS

12. Director of Panchayats Elections :

- (1) There shall be a Director of Panchayats Elections who shall be such officer of Administration as the Commission may, in consultation with the Administrator, designate or nominate in this behalf.
- (2) Subject to the superintendence, direction and control of the Commission, the Director of Panchayats Elections shall supervise the preparation, revision and correction of all electoral rolls and shall supervise conduct of elections to all Panchayats under the Regulation and these rules.

13. Electoral Registration Officer :

- (1) The Electoral roll for each Gram Sabha, for each Gram Panchayat Constituency, for each Panchayat Samiti Constituency or for each Zilla Parishad Constituency shall be prepared and revised by an Electoral Registration Officer who shall be such Officer of Administration or of a local authority as the Commission may, in consultation with the Administrator, designate or nominate in this behalf :
Provided that the Assistant Commissioner shall, under section 8, be the Electoral Registration Officer for the electoral roll of members of a Gram Sabha.
- (2) An Electoral Registration Officer may, subject to such restrictions as may be imposed by the Director of Panchayats Elections, employ such persons as he thinks fit for the preparation and revision of the electoral roll referred to in sub-rule (1).

14. Assistant Electoral Registration Officers :

- (1) The Commission may appoint one or more persons as Assistant Electoral Registration Officers to assist any Electoral Registration Officer in the performance of his functions.
- (2) Every Assistant Electoral Registration Officer shall, subject to the control of the Electoral Registration Officer, be competent to perform all or any of the functions of the Electoral Registration Officer.

CHAPTER – IV

ELECTORAL ROLLS FOR CONSTITUENCY

15. Electoral Rolls for Constituencies :

- (1) The electoral roll for every constituency shall consist of the electoral rolls of members of all the Gram Sabha comprised within a Zilla Parishad constituency, or a Panchayat Samiti constituency or a Gram Panchayat Constituency, as the case may be. Appropriate alterations in the arrangement, serial numbering and the headings of the rolls shall be made.
- (2) The rolls shall be divided into such convenient parts as the Commission may direct.
- (3) It shall not be necessary to prepare or revise separately the electoral roll for any such constituency.

CHAPTER- V

ELECTORAL ROLL OF MEMBERS FOR GRAM SABHAS

16. Electoral Roll of Members for every Gram Sabha :

- (1) For every Gram Sabha there shall be an electoral roll which shall be prepared in accordance with the provisions of section 8 by the Assistant Commissioner under the superintendence, direction and control of the Commission.
- (2) The electoral roll referred to in sub-rule (1) shall be revised at least once in a financial year.

17. Inclusion of names in the Electoral Rolls :

- (1) Such part of the electoral rolls of the Andaman and Nicobar Islands House of the people constituency prepared under the representation of people Act, 1950, and the rule made hereunder, for the time being in force, as is comprised in the relevant territorial area of a Gram Sabha shall be the electoral roll of members of that Gram Sabha. Appropriate alteration in the arrangement, serial numbering and the headings of the rolls shall be made.
- (2) The rolls shall be divided into such convenient parts as the Commission may direct.

18. Publication or Rolls in Draft :

- (1) As soon as the electoral roll for a Gram Sabha is prepared under rule 17, the Electoral Registration Officer shall publish it in draft together with a notice in Form 1 inviting suggestions and objections by making a copy thereof available for inspection at his office if it is within the territorial area of the Gram Sabha, as may be specified by him for the purpose, if his office is outside the territorial area of the Gram Sabha.
- (2) The draft rolls so published under sub-rule (1) shall remain available for public inspection and for lodging suggestions and objections for a period of fifteen days from the date of such publication :

Provided that the Commission may, by notification in the Official Gazette, extend the period in respect of the territorial area of a Gram Sabha.

- (3) The Electoral Registration Officer shall supply free of cost two copies of the roll to every political party for which a symbol has been exclusively reserved by the Commission.

19. Suggestions and Objections :

- (1) A suggestion or objection shall be presented to the Electoral Registration Officer or to such other officer as may be designated by him in this behalf or be sent by post in Form 2.
- (2) It shall be presented in duplicate by the person concerned or through his authorized agent.
- (3) The Electoral Registration Officer shall immediately after a suggestion or objection has been filed, issue an acknowledgement to the person filing the same.

20. Disposal of Suggestions and Objections :

- (1) The Electoral Registration Officer shall, as soon as may be, after the expiry of the period specified in sub-rule (2) of rule 18 consider the suggestions and objections, if any received by him and shall pass necessary orders after recording in writing a brief statement of his reasons for acceptance or rejection of any suggestion or objection. The Electoral Registration Officer may also correct any clerical or printing errors or other inaccuracies subsequently discovered in the roll.

21. Final Publication of Roll :

- (1) The roll as amended under rule 20 shall be re-published in Form 3 in the manner specified in sub-rule (1) of the rule 18. The roll, so published, shall be final.
- (2) The Electoral Registration Officer shall make a complete copy of the roll available for inspection and display the notice in Form 3 at his office.
- (3) Subject to such general or special directions as may be given by the Commission, the Electoral Registration Officer shall supply, free of cost, two copies of the roll, as finally published, to every political party for which a symbol has been exclusively reserved by the Commission.

22. Appeals from Orders Deciding Claims and Objections :

- (1) An appeal shall lie from any decision of the Electoral Registration Officer under rule 20 to such officer of Government or of local authority as the Commission may designate in this behalf (hereinafter referred to as the appellate officer) :

Provided that an appeal shall not lie where the person desiring to appeal has not availed himself of his right to be heard by, or to make representation to, the electoral Registration Officer on the matter which is the subject of appeal.

- (2) Every appeal under sub-rule (1) shall be -
 - (a) in the form of a memorandum signed by the appellant, and
 - (b) presented to the appellate officer within a period of fifteen days from the date of announcement of the decision or sent to that officer by a registered post so as to reach him within that period.
- (3) The presentation of an appeal under this rule shall not have effect of staying or postponing any action to be taken by the Electoral Registration Officer under rule 21.
- (4) Every decision of the appellate officer shall be final, but in so far as it reverses or modifies a decision of the Electoral Registration Officer shall take effect only from the date of the decision in appeal.
- (5) The Electoral Registration Officer shall cause such amendments to be made in the roll as may be necessary to give effect to the decisions of the appellate officer under this rule.

23. Identify Cards for Elections :

- (1) The Commission may, with a view to preventing impersonation of electors and facilitated their identification at the time of poll, by notification in the Official Gazette, direct that the provision of this rule shall apply to the territorial area of any Gram Sabha or to any constituency or part thereof as may be specified in the notification.

- (2) The identity cards issued under rule 28 of the Registration of Electoral Rules, 1960 shall be deemed to be the identity cards for the purposes of this rule.

24. Custody and Preservation of Rolls and Connected Papers :

- (1) After the roll for a Gram Sabha or a constituency has been finally published, the following papers shall be kept in the office of the Electoral Registration Officer or at such other place as the Director of the Panchayats Elections may, by order specify, until the expiration of one year after the completion of the next revision of that roll :-

- (a) a complete copy of the roll;
- (b) papers relating to claims and objections;
- (c) papers relating to appeals under rule 22.

- (2) A complete copy of the roll duly authenticated by the Electoral Registration Officer shall also be kept in such place as the Director of Panchayats Elections may specify as permanent record.

25. Inspection of Electoral Rolls and Connected Papers :

Every person shall have the right to inspect the election papers referred to in rule 24 and to get attested copies thereof on payment of such fees as may be fixed by the Director of Panchayats Elections.

26. Disposal of Electoral Rolls and Connected Papers :

- (1) The paper referred to in rule 24 shall, on the expiry of the period specified therein and subject to such general or special directions, if any, as may be given by the Commission in the behalf, be disposed of in such manner as the Director of Panchayats Elections may direct.
- (2) Copies of the Electoral Roll for any Gram Sabha or for any constituency in excess of the number required for deposit under rule 25 and for any other public purposes shall be disposed of at such time and in such manner as the Commission may direct and until such disposal, shall be made available for sale to the public :

Provided that the fees realized under rule 25 and under this rule shall be deposited in the fund of the Panchayat concerned.

CHAPTER – VI

ELECTIONS OF THE PANCHAYATS

27. Superintendence, Direction and Control of Elections .

- (1) The conduct of elections to the Panchayats under these rules shall be under the general Superintendence, direction and control of the Commission.
- (2) Without prejudice to the generally of the provisions of sub-rule (1), the Commission may, if it considers expedient, by the order, direct that such of the powers, duties and functions of any authority connected with the work of conducting elections under these rules, as may be specified by it in the order shall be exercised or discharged, subject to such restrictions and conditions, by such officer or person as may be specified in the order.

CHAPTER – VII

QUALIFICATIONS FOR MEMBERSHIP

28. A person shall not be qualified to be chosen to fill a seat in a Gram Panchayat, a Panchayat Samiti or the Zilla Parishad, as the case may be, unless –

- (a) in the case of a seat reserved for the Scheduled Tribes he is a member of any of those Tribes of the Union Territory and is an elector for any Gram Panchayat Constituency or Panchayat Samiti Constituency or Zilla Parishad Constituency as the case may be in the Union Territory;
- (b) in the case of a seat reserved for women belonging to Scheduled Tribes of the Union Territory, she is a member of any of those Tribes and is an elector for the relevant constituency referred in clause (a) above;
- (c) in the case of a seat reserved for women she is women for the relevant constituency; and
- (d) in the case of any other seat, he is an elector for the relevant constituency in the Union Territory.

CHAPTER – VIII

NOTIFICATION OF GENERAL ELECTIONS

29. General Elections :

A general election shall be held in accordance with the provisions of this Chapter for the purpose of constituting a new Panchayat and on the expiration of its duration or on its dissolution.

30. Notification for General Election :

The Administrator shall, by one or more notifications published in the Official Gazette on such date or dates as may be recommended by the Commission, call upon all the concerned constituencies to elect members in accordance with the provisions of the Regulation and of the rules and orders made thereunder :

Provided that where a general election is held otherwise than on the dissolution of the existing Panchayats, no such notification shall be issued at any time earlier than six months prior to the date on which the duration of the Panchayats would expire under the provisions of section 18, or section 114 or section 152, as the case may be.

CHAPTER – IX

ADMINISTRATIVE MACHINERY FOR THE CONDUCT OF ELECTIONS

31. Returning Officers :

- (1) For each Constituency, the Commission shall, in consultation with the Administrator, designate or nominate a returning officer who shall be an officer of the Administration or of a local authority :

Provided that nothing in these rules shall prevent the Commission from designating or nominating the same person to be the returning officer for more than one constituency.

- (2) It shall be the general duty of the returning officer at any election to do all such acts and things as may be necessary for effectually conducting the election in the manner provided by the Regulation or rules or orders made thereunder.

32. Assisting Returning Officers :

- (1) The Commission may appoint one or more persons to assist any returning officer in the performance of his functions :
Provided that every such person shall be an officer of the Administration or of a local authority.
- (2) Every assistant returning officer shall, subject to the control of the returning officer, be competent to perform all or any of the functions of the returning officer.

Provided that no assistant returning officer shall perform any of the functions of the returning officer which relate to the scrutiny of nominations unless the returning officer is unavoidably prevented from performing the said function.

33. Polling Stations:

The returning officer shall, with the previous approval of the Commission, provide sufficient number of polling stations for every constituency and shall publish, in such manner as the Commission may direct, a list showing the polling stations so provided and the polling areas or group of voters for which they have respectively been provided.

34. Presiding Officers and Polling Officers :

- (1) The returning officer shall appoint a presiding officer for each polling station and such polling officer or officers as he thinks necessary, but he shall not appoint any person who has been employed by, or on behalf of, or has been otherwise working for, a candidate in or about the election :

Provided that if a polling officer is absent from the polling station, the presiding officer may appoint any person who is present at the polling station other than a person who has been employed by, or on behalf of, or has been otherwise working for, a candidate in or about the election, to be the polling officer during the absence of the former officer, and in case of any such appointment he shall inform the returning officer accordingly :

Provided further that nothing in this sub-rule shall prevent the returning officer from appointing the same person to be presiding officer for more than one polling station in the same premises.

- (2) A polling officer shall, if so directed by the presiding officer, perform all or any of the functions of a presiding officer under these rules or orders made thereunder.
- (3) If the presiding officer is absent from the polling station, his functions shall be performed by such polling officer as has been previously authorized by the returning officer to perform such functions during any such absence.
- (4) It shall be the general duty of the presiding officer at a polling station to keep order against threat and to see that the poll is fairly taken.
- (5) It shall be the general duty of the polling officer at a polling station to assist the presiding officer for such station in the performance of his functions.

CHAPTER – X

POLITICAL PARTIES

35. Reservation of Symbol for Political Parties :

- (1) For the purposes of election in any constituency, the Political Parties recognized as "National Party" or "State Party" by the Election Commission of India under the Election Symbols (Reservation and Allotment) Order, 1968 shall be deemed to be the recognized Political Parties in the Union Territory and the candidates set up by those parties shall choose, and shall be allotted, the symbol reserved for that party and no other symbol.
- (2) The choice of symbols and allotment thereof shall, as far as practicable, be Governed by the Election symbols, (Reservation and Allotment) Order, 1968.

CHAPTER – XI

NOMINATION OF CANDIDATES

36. Appointment of dates for Nominations etc:

As soon as the notification under rule 30 is issued, the Commission shall, by notification in the Official Gazette, appoint:-

- a) the last date and hours for making nominations which shall be the seventh day after the date of publication of the said notification under rule 30;
- (b) the date, time and place for the scrutiny of the nominations, which shall be the day immediately following the last date for making nominations;
- (c) the last date and hour for the withdrawal of the candidatures, which shall be the second day after the date for the scrutiny of nominations;
- (d) the date or dates on which and the hours during which a poll shall, if necessary, be taken, which or the first of which shall be a date not earlier than the twentieth day after the last date for the withdrawal of the candidatures; and
- (d) the date before which the election shall be completed.

Explanation : For the purpose of clauses (a), (b) and (c), if the date or the last date is a public holiday, the next succeeding day which is not a public holiday shall be deemed to be the date or the last date, as the case may be.

37. Public notice of election:

- (1) On the issue of a notification under rule 36, the returning officer shall subject to any direction of the Commission, give, in such manner as he thinks fit, public notice of the intended election in Form 4 inviting nominations of candidates for such election and specifying the place at which the nomination papers are to be delivered and also setting out a list of approved symbols which may be chosen by the candidates.
- (2) The public notice under sub-rule (1) shall be published in the Official Gazette and copies thereof shall be displayed at the office of the Commission and also of the Panchayat, and at one or more conspicuous places within the Panchayat area.

Explanation : For the purposes of sub-rule (1), the Commission shall, subject to rule 36, by notification in the Official Gazette, specify the symbols that may be chosen by candidates at elections in a constituency and the restrictions to which their choice shall be subjected.

38. Nomination of candidate for election :

Subject to the provisions of the Regulation and these rules, any person may be nominated as a candidate for election to fill a seat if he is qualified to fill that seat.

39. Presentation of nomination paper and requirement of valid nomination :

- (1) On or before the date appointed under clause (a) of rule 36, each candidate shall, either in person or by his proposer, between the hours of eleven O'clock in the forenoon and three O'clock in the afternoon deliver to the returning officer at the place specified in this behalf in the notice issued under rule 37, a nomination paper completed in Form 5 clearly specifying the constituency from which he proposes to contest and signed by the candidate himself as assenting to the nomination and by an elector of the constituency as proposer :

Provided that no nomination paper shall be delivered to the returning officer on a day which is a public holiday.

- (2) In a constituency where any seat is reserved for woman, a candidate shall not be deemed to be qualified to be chosen to fill that seat unless the nomination paper contains a declaration by her that she is a woman.
- (3) In a constituency where any seat is reserved for the Scheduled Tribes, a candidate shall not be deemed to be qualified to be chosen to fill that seat unless his nomination paper contains a declaration by him specifying the particular tribe of which he is a member.
- (4) Any nomination paper which is not received before three O'clock in the afternoon on the last date appointed under clause (a) of rule 36 shall be rejected.
- (5) On the presentation of a nomination paper, the returning officer shall satisfy himself that the names and electoral roll numbers of the candidate and his proposer as entered in the nomination paper are the same as those entered in the electoral rolls:

Provided that no misnomer or inaccurate description or clerical, technical or printing error in regard to the name of the candidate or his proposer or any other person, or in regard to any place, mentioned in the electoral roll or the nomination paper and no clerical, technical or printing error in regard to the electoral roll numbers of any such person in the electoral roll or the nomination paper, shall affect the full operation of the electoral roll or the nomination paper with respect to such person or place in any case where the description in regard to the name of the person or place is such as to be commonly understood, and the returning officer shall permit any such misnomer or inaccurate description or clerical, technical or printing error to be corrected and where necessary, direct that any such misnomer, inaccurate description, clerical, technical or printing error in the electoral roll or in the nomination paper shall be overlooked.

- (6) Where the candidate is an elector of a different constituency, a copy of the electoral roll of that constituency or relevant part thereof or a certified copy of the relevant entries in such roll shall be produced before the returning officer at the time of scrutiny.
- (7) Nothing in these rules shall prevent any candidate from being nominated by more than one nomination paper :

Provided that not more than four nomination papers shall be presented by or on behalf of any candidate or accepted by the returning officer for election in the same constituency.

40. Symbols:

Subject to any general or special direction issued by the Commission, where at any such election, more nomination papers than one are delivered by or on behalf of a candidate, the declaration as to symbols made in the nomination paper first delivered, and no other declaration as to symbols, shall be taken into consideration even if that nomination paper has been rejected.

- (2) Every nomination paper delivered under rule 39 shall be accompanied by a declaration by the candidate in writing specifying a particular symbol which he has chosen as his first preference, within the list of symbols notified by the Commission and also specifying two other symbols out of that list which he has chosen as second and third preferences respectively.

41. Deposits :

- (1) A candidate shall not be deemed to be duly nominated for election from a constituency unless he deposits or causes to be deposited a sum of two hundred and fifty rupee. The deposit shall be forfeited if the candidate does not secure atleast one-sixth of the total number of valid votes polled. The deposited money if not forfeited, shall be returned to the candidate after the declaration of the result :

Provided that where a candidate has been nominated by more than one nomination paper for election in the same constituency not more than one deposit shall be required of him under this sub-rule.

- (2) Any sum required to be deposited under sub-rule(1) shall not be deemed to have been so deposited unless at the time of delivery of the nomination paper under sub-rule (1) of rule 39 the candidate has either deposited or caused to be deposited that sum with returning officer in cash or enclosed with the nomination paper a receipt showing that the said sum has been deposited by him or on his behalf in any bank functioning in that area which it authorized for making government transactions.

42. Printing and price of nomination forms:

The returning officer shall arrange for the supply of printed nomination forms to the candidates. The price of each nomination form shall be such as may be fixed by the Commission.

43. Notice of nomination and the time and place for their scrutiny:

The returning officer shall, on receiving the nomination paper under rule 39, inform the person delivering the same, the date, time and place fixed for the scrutiny of nominations and shall enter on the nomination paper its serial number and shall sign thereon a certificate stating the date on which and the hour at which the nomination paper has been delivered to him; and shall, as soon as may be thereafter, cause to be prepared a list of nominations received by him as per Form 6 and also cause to be affixed in some conspicuous place in his office a notice of the nomination containing descriptions similar to those contained in the nomination paper, both the candidate and of the proposer.

44. Scrutiny of nominations:

- (1) On the date fixed for the scrutiny of nominations under clause (h) of rule 36, the candidates their election agents, one proposer of each candidate and one other person duly authorized in writing by each candidate, but no other person, may attend, at the appointed time and place, and the returning officer shall give them all reasonable facilities for examining the nomination papers of all candidates which have been delivered within the time and in the manner laid down in rule 39.
- (2) The returning officer shall then examine the nomination papers and shall decide all objections which may be made to any nomination, and may, either on such objection or on his own motion, after such summary inquiry, if any, as he thinks necessary, reject any nomination on any of the following grounds, namely :-
 - (a) that on the date fixed for the scrutiny of nominations the candidate either is not qualified or is disqualified for being chosen to fill the seat under the Regulation or these rules;
 - (b) that there has been any failure to comply with any of the provisions of the rules 39 and 41; or
 - (c) that the signature of the candidate or the proposer on the nomination paper is not genuine.
- (3) Nothing contained in clause (b), or clause (c) of sub-rule (2) shall be deemed to authorize the rejection of the nomination of any candidate on the ground of any irregularity in respect of a nomination paper, if the candidate has been duly nominated by means of another nomination paper in respect of which no irregularity has been committed.
- (4) The returning officer shall not reject any nomination paper on the ground of any defect which is not of a substantial character.
- (5) The returning officer shall hold the scrutiny on the date appointed in this behalf under clause (b) of rule 36 and shall not allow any adjournment of the proceedings except when such proceedings are interrupted or obstructed by riot or open violence or by causes beyond his control :

Provided that in case an objection is raised by the returning officer or is made by any other person the candidate concerned may be allowed time to rebut it not later than the next day but one following the date fixed for scrutiny, and the returning officer shall record his decision on the date to which the proceedings had been adjourned.

- (6) The returning officer shall endorse on each nomination paper his decision accepting or rejecting the same and, if the nomination paper is rejected, shall record in writing a brief statement of his reasons for such rejection.
- (7) For the purposes of this rule a certified copy of the entry in the electoral roll for the time being in force of a constituency shall be conclusive evidence of the fact that the person referred to in that entry is an elector for that constituency.
- (8) Immediately after all the nomination papers have been scrutinized and decisions accepting or rejecting the same have been recorded, the returning officer shall prepare a list of validly nominated candidates in Form 7, that is to say, candidates whose nomination have been found valid, and affix it on the notice board of his office. The list shall be prepared in Hindi and English languages and the names shall be arranged in an alphabetical order in Hindi.
- (9) The name of every such candidate shall be shown in Form 7 as it appears in his nomination paper :

Provided that if a candidate considers that his name is, incorrectly spelt or is otherwise incorrectly shown in his nomination paper or is different from the name by which he is popularly known, he may, at any time before the list of contesting candidates is prepared, furnish in writing to the returning officer the proper form and spelling of his name and the returning officer shall, on being satisfied as to the genuineness of the request, make the necessary correction or alteration in the list and adopt the form and spelling in the list of contesting candidates.

45. Withdrawal of candidature :

- (1) Any candidate may withdraw his candidature by a notice in writing in Form 8. On receipt of such notice, the returning officer shall note thereon the date and time at which it was delivered.

- (2) Every notice of withdrawal of candidature under sub-rule(1) shall be subscribed by the candidate and delivered before three O'clock in the afternoon on the day fixed under clause(c) of rule 36 to the returning officer either by such candidate in person or by his proposer or election agent who has been authorized in this behalf in writing by such candidate.
- (3) No person who has given a notice of withdrawal of his candidature under sub-rule(1) shall be allowed to cancel such notice.
- (4) The returning officer shall on being satisfied as to the genuineness of a notice of withdrawal and the identity of the person delivering it under sub-rule(1) cause the notice to be affixed on the notice board of his office.

46. Publication of list of contesting candidates :

- (1) Immediately after expiry of the period within which candidatures may be withdrawn under rule 45, the returning officer shall prepare and publish in English and Hindi languages, a list of contesting candidates, that is to say, candidates who were included in the list of validly nominated candidates and who have not withdrawn their candidature within the said period in Form 9.
- (2) The said list shall contain the names in Hindi alphabetical order and the addresses of the contesting candidates as given in the nomination paper. The list shall also indicate the symbols assigned to such candidates.
- (3) The returning officer shall consider the choice of symbols expressed by the contesting candidates in their nomination papers and shall, subject to any general or special direction, issued in this behalf by the Commission -
 - (a) allot a different symbol to each contesting candidate in conformity, as far as practicable, with his choice; and
 - (b) if more contesting candidates than one have indicated their preference for the same symbol, decide by lot to which of such candidates the symbol will be allotted.
- (4) The allotment by the returning officer of any symbol to a candidate shall be final except where it is inconsistent with any directions issued by the Commission in this behalf in which case the Commission may revise the allotment in such manner as it thinks fit.
- (5) Every candidate or his election agent shall forthwith be informed of the symbol allotted to the candidate and be supplied with a specimen thereof by the returning officer.
- (6) A copy of the list of contesting candidates indicating the symbols allotted to each candidate shall be sent to the Commission and the Director of Panchayat Elections.

47. Declaration of result in uncontesting election:

- (1) If the number of the contesting candidate is one, the returning officer shall, forthwith in Form 21B or 21C, whichever is applicable, declare such candidate to be duly elected to fill that seat and send signed copies of declaration to the Commission and the Director of Panchayat Elections.
- (2) If there is no contesting candidate, the Commission shall, by notification in the Official Gazette, call upon the constituency to elect a person to fill that seat

Provided that where the constituency having already been called upon under this rule has failed to elect a person to fill the vacancy, the Commission, shall not be bound to call upon the constituency until it is satisfied that if called upon again, there will be no such failure on the part of the constituency.

**CHAPTER -XII
CANDIDATES AND THEIR AGENTS**

48. Appointment and functions of election agent :

- (1) A candidate at an election may appoint any one person to be his election agent in Form 10 and notice of such an appointment shall be given by forwarding the same in duplicate, to the returning officer who shall return one copy thereof to the election agent after affixing thereon his seal and signature in token of his approval of the appointment.
- (2) Any person who is for the time being disqualified under the Regulation for being a member of a Panchayat shall, so long as the disqualification subsists, also be disqualified for being appointed as an election agent under sub-rule(1).
- (3) The revocation of appointment of an election agent shall be made in Form 11. Such a revocation shall be signed by the candidate and shall operate from the date on which it is lodged with the returning officer.
- (4) In the event of such a revocation or of the death of an election agent the candidate may, at any time before the result of election is declared, appoint another person to be his election agent in the manner specified in sub-rule(1).
- (5) An election agent may perform such functions in connection with the elections as are authorized by these rules to be performed by an election agent.

49. Appointment and revocation of polling agents:

- (1) A contesting candidate or his election agent may appoint one polling agent and two relief agents to act as polling agents of such candidate at each polling station.
- (2) Every such appointment shall be made in Form 12 and shall be made over to the polling agents for production at the polling station.
- (3) No polling agent shall be admitted into any polling station unless he has delivered to the presiding officer the instrument of his appointment under sub-rule (2) after duly completing and signing before the presiding officer the declaration contained therein.
- (4) The revocation of the appointment of a polling agent shall be signed by the candidate or his election agent and shall be in Form 13. It shall operate from the date on which it is lodged with the presiding officer.
- (5) In the event of any such revocation or the death of a polling agent, the candidate or his election agent may, at any time before the poll is closed, make a fresh appointment in the manner specified in sub-rule(2).

50. Appointment of counting agent :

- (1) A contesting candidate or his election agent may appoint one or more persons but not exceeding such number as may be determined by the returning officer, to be present as his counting agent or agents at the counting of votes, and when any such appointment is made, notice of the appointment shall be given in Form 14 in duplicate, one copy of which shall be forwarded to the returning officer while the other copy shall be made over to the counting agent for production before the returning officer not less than one hour before the time fixed for the counting of votes.
- (2) No counting agent shall be admitted into the place fixed for the counting unless he has delivered to the returning officer the second copy of the appointment order under sub-rule(1) after duly completed and signing the declaration contained therein and receiving from the returning officer an authority for entry into the place fixed for counting.
- (3) The revocation of an appointment of a counting agent shall be in Form 15 and lodged with the returning officer. Any such revocation shall be signed by the candidate or his election agent and shall operate from the date on which it is lodged with the returning officer. In the event of such a revocation, or of the death of counting agent before the close of the counting, the candidate or his election agent may make a fresh appointment in accordance with this rule.

51. Functions of polling agents and counting agents :

- (1) A polling agent may perform such functions in connection with the poll as are authorized by these rules to be performed by a polling agent.
- (2) A counting agent may perform such functions in connection with the counting of votes as are authorized by these rules to be performed by a counting agent.

52. Attendance of a contesting candidate or his election agent at polling stations and performance by him of the functions of a polling agent or counting agent :

- (1) At every election where a poll is taken each contesting candidate at such election and his election agent shall have a right, to be present at any polling station.
- (2) A contesting candidate or his election agent may himself do any act or thing which any polling agent or the counting agent of such contesting candidate, if appointed would have been authorized by or under these rules to do or may assist any polling agent or the counting agent of such contesting candidate in doing any such act or thing.

53. Non-attendance of polling or counting agents :

Where any act or thing is required or authorized by or under these rules to be done in the presence of the polling or counting agents, the non-attendance of any such agent or agents at the time and place appointed for the purpose shall not, if the act or thing is otherwise duly done, invalidate the act or thing done.

CHAPTER -XIII
PROCEDURE AT ELECTIONS

54. Death of candidate before the poll :

If a candidate, set up by a recognized political party :-

- (a) dies at any time after 11 a.m. on the last date for making nominations and his nomination is found valid on scrutiny under rule 44;
- (b) whose nomination has been found valid on scrutiny under rule 44 and who has not withdrawn his candidature under rule 45 dies and in either case, a report of his death is received at any time before the publication of the list of contesting candidates under rule 46, or
- (c) dies as a contesting candidate and a report of his death is received before the commencement of the poll, the returning officer shall upon being satisfied about the fact of the death of the candidate by order, countermand the poll and report the fact to the Commission and to the Director of Panchayat Elections and all proceedings with reference to the election shall be commenced a new in all respects as if for a new election :

Provided that no order for countermanding a poll should be made in a case referred to in clause (a) except after the scrutiny of all the nominations including the nomination of the deceased candidate :

Provided further that no further nomination shall be necessary in the case of a person who was a contesting candidate at the time of the countermanding of the poll :

Provided also that no person who has given a notice of withdrawal of his candidature under sub-rule (1) of rule 45 before the countermanding of the poll shall be ineligible for being nominated as a candidate for the election after such countermanding.

Explanation: For the purpose of this rule, a recognized "Political party" means, a political party recognized by the Election Commission of India under the Election Symbols (Reservation and Allotment) order, 1968.

55. Procedure in contested election :

- (1) contesting candidates is more than the number of seats to be filled, a poll shall be taken.
- (2) if a poll becomes necessary the returning officer shall supply to each candidate or his election agent -
 - (a) a copy of the list of contesting candidates; and
 - (b) specimen of the symbol allotted to them.

56. Eligibility of members of Scheduled Tribes and women to hold seats not reserved for them :

For the avoidance of doubt it is hereby declared that a member of the Scheduled Tribes or a woman shall not be disqualified to hold a seat not reserved for members of those tribes or women, if he or she is otherwise qualified to hold such seats under the Regulation and these rules.

57. Publication of hours fixed for polling:

The Commission shall fix the hours during which the poll will be taken and the hours so fixed shall be published by notification in the Official Gazette.

Provided that the total period allotted on any one day for polling at an election in a constituency shall not be less than eight hours.

58. Voting normally to be in person:

All electors voting at an election shall do so in person at the polling station, and no vote shall be received by proxy.

59. Adjournment of poll in emergencies:

- (1) If at an election the proceedings at any polling station are interrupted or obstructed by any riot or open violence, or if at an election it is not possible to take the poll at any polling station on account of any natural calamity, or any other sufficient cause, the presiding officer for such polling station shall announce an adjournment of the poll to a date to be notified later, and where the poll is so adjourned by a presiding officer, he shall forthwith inform the returning officer.
- (2) Whenever a poll is adjourned under sub-rule (1), the returning officer shall immediately report the circumstances to the Director of Panchayat Elections and the Commission and shall, as soon as may be with the previous approval of the Commission, publish a notice appointing the day on which the poll shall re-commence from the stage at which it was left immediately before the adjournment and fix the polling station at which, and the hours during which, the poll will be taken, and shall not count the votes cast at such election until such adjourned poll shall have been completed.

(3) In every such case as aforesaid, the returning officer shall notify in such manner as the Commission may direct the date, place and hours of polling fixed under sub-rule (2).

60. Procedure on adjournment of poll :

- (1) If the poll at any polling station is adjourned under rule 59, the provisions of rules 79 to 82 shall, as far as practicable, apply as if the poll was closed at the hour fixed in that behalf under rule 57.
- (2) When an adjourned poll is recommenced under sub-rule (2) of rule 59 the electors who have already voted at the poll so adjourned shall not be allowed to vote again.
- (3) The returning officer shall provide the presiding officer of the polling station at which such adjourned poll is held, with the sealed packet containing the marked copy of the electoral roll and a new ballot box.
- (4) The presiding officer shall open the sealed packet in the presence of the polling agents present and use the marked copy of the electoral roll for marking the names of the electors to whom the ballot papers are issued at the adjourned poll without however recording therein the serial number thereof.
- (5) The provisions of rules 63 to 82 shall apply in relation to the conduct of an adjourned poll as they apply in relation to the poll before it was so adjourned.

61. Adjournment of poll or countermanding of election on ground of booth capturing :

- (1) If at any election ---
 - (a) booth capturing has taken place at a polling station in such a manner that the result of the poll at that polling station cannot be ascertained; or
 - (b) booth capturing takes place in any place for counting of votes in such a manner that the result of counting of votes cannot be ascertained; the returning officer shall forthwith report the matter to the Commission.
- (2) The Commission shall, on receipt of a report from the returning officer under sub-rule (1) and after taking all material circumstances into account, either -
 - (a) declare that the poll at that polling station be void, appoint a day, and fix the hours, for taking fresh poll at that polling station and notify the date so appointed and hours so fixed in such manner as it may deem fit; or
 - (b) if satisfied that in view of the large number of polling stations involved in booth capturing, the result of the election is likely to be affected, or that booth capturing had affected counting of votes in such a manner as to affect the result of the election, countermand the election in that ward.

Explanation : For the purposes of this rule, "booth capturing" includes, among other things, all or any of the following activities namely :-

- (i) seizure of a polling station fixed for the poll by any person or persons, making polling authorities surrender the ballot papers and doing of any other act which affects the orderly conduct of elections;
- (ii) taking possession of a polling station fixed for the poll by any person or persons and allowing only his or their own supporters to exercise their right to vote and prevent others from voting;
- (iii) threatening any elector and preventing him from going to the polling station fixed for the poll to cast his vote ;
- (iv) seizure of a place for counting of votes by any person or persons, making the counting authorities surrender the ballot papers and the doing of anything which affects the orderly counting of votes;
- (v) doing by any person in the service of Government of all or any of the aforesaid activities or aiding or conniving at, any such activity in the furtherance of the prospects of the election of a candidate.

62. Fresh poll in the case of destruction etc. of ballot boxes:

- (1) If at any election -
 - (a) any ballot box used at a polling station is unlawfully taken out of the custody of the presiding officer or the returning officer or is accidentally or intentionally destroyed or lost, or is damaged or tampered with, to such an extent that the result of the poll at that polling station cannot be ascertained; or
 - (b) any such error or irregularity in procedure as is likely to vitiate the poll is committed at a polling station; the returning officer shall forthwith report the matter to the Commission.
- (2) Thereupon the Commission shall, after taking all material circumstances into account, either -
 - (a) declare the poll at that polling station void, appoint a day and fix the hours for taking a fresh poll at that polling station and notify the day so appointed and the hours so fixed in such manner as it may deem fit; or

- (b) if satisfied that the result of a fresh poll at that polling station will not, in any way, affect the result of the election of that constituency or that the error or irregularity in procedure is not material, issue such directions to the returning officer as it may deem proper for the further conduct and completion of the election.
- (3) The provisions of the Regulation and these rules made thereunder shall apply to every fresh poll as they apply to the original poll.

63. Design of ballot boxes :

Every ballot box shall be of such design as may be approved by the Commission.

64. Form of ballot papers:

- (1) Every ballot paper shall have a counterfoil attached thereto and the set ballot paper and the counterfoil shall be in such form and the particulars therein shall be in such language or languages as the Commission may direct.
- (2) The names of the candidates shall be arranged on the ballot paper in the same order in which they appear in the list of contesting candidates.
- (3) If two or more candidates bear the same name, they shall be distinguished by the addition of their occupation or residence or in some other manner.

65. Arrangements at Polling Stations:

- (1) Outside each polling station there shall be displayed prominently -
 - (a) a notice specifying the polling area the electors of which are entitled to vote at the polling station and when the polling area has more than one polling station, the particulars of the elector so entitled; and
 - (b) a copy of the list of contesting candidates.
- (2) At each polling station, there shall be set up one or more voting compartments in which the electors can record their votes screened from observation.
- (3) The returning officer shall provide at each polling station a sufficient number of ballot boxes, copies of the relevant part of the electoral roll, ballot papers, instruments for stamping the distinguishing mark on ballot papers and articles necessary for electors to mark the ballot papers and such other materials, as are necessary for the conduct of poll.

66. Admission to Polling Station:

The presiding officer shall regulate the number of electors to be admitted at any one time inside the polling station and shall exclude therefrom all persons other than -

- (a) polling officers;
- (b) public servants on duty in connection with the election;
- (c) persons authorized by the Commission;
- (d) candidates, their election agents and one polling agent of each candidate;
- (e) a child in arms accompanying an elector;
- (f) a person accompanying a blind or infirm elector who cannot move without help; and
- (g) such other persons as the returning officer or the presiding officer may employ for the purpose of election.

67. Facilities for women electors :

- (1) Where a polling station is both for men and women electors, the presiding officer may direct that they shall be admitted into the polling station alternately in separate batches.
- (2) The returning officer or the presiding officer may appoint a woman to serve as an attendant at any polling station to assist women electors and also to assist the presiding officer generally in taking the poll in respect of women electors, and in particular to help in searching any woman elector in case it becomes necessary.

68. Identification of electors :

- (1) The presiding officer may employ at the polling station such persons as he thinks fit to help in the identification of the electors or to assist him otherwise in taking the poll.
- (2) As each elector enters the polling station the presiding officer or the polling officer authorized by him in this behalf shall check the elector's name and other particulars with the relevant entry in the electoral roll and then call out the serial number, name and other particulars of the elector.
- (3) Where the polling station is situated in a constituency, electors of which have been supplied with identity cards under the provisions of the Registration of Electors Rules, 1960, the elector shall produce his identity card before the presiding officer or the polling officer authorized by him in this behalf.
- (4) In deciding the right of a person to obtain a ballot paper, the presiding officer or the polling officer, as the case may be, shall overlook merely clerical or printing errors in an entry in the electoral roll if he is satisfied that such person is identical with the elector to whom such entry relates.

69. Preparation of ballot boxes for poll :

(1) Where a paper seal is used for securing a ballot box, the presiding officer shall affix his own signature on the paper seal and obtain thereon the signature of such of the polling agents present as are desirous of affixing the same.

(2) The presiding officer shall thereafter fix the paper seal so signed in the space meant therefore in the ballot box and shall then secure and seal the box in such manner that the slit for the insertion of ballot paper there into remains open.

(3) The seals used for securing a ballot box shall be affixed in such manner that after the box has been closed it is not possible to open it without breaking the seal.

(4) Where it is not necessary to use paper seals for securing the ballot boxes, the presiding officer shall secure and seal the ballot boxes in such manner that the slit for the insertion of ballot papers remains open and shall allow the polling agents present to affix, if they so desire, their seals.

(5) Every ballot box used at a polling station shall bear labels, both inside and outside, marked with -

(a) the serial number, if any and the name of the constituency;

(b) the serial number and name of the polling station;

(c) the serial number of the ballot box (to be filled in at the end of the poll on the label outside the ballot box only); and

(d) the date of poll.

(6) Immediately before the commencement of the poll, the presiding officer, shall demonstrate to the polling agents that the ballot box is empty and bears the labels referred to in sub-rule (5).

(7) The ballot box shall then be closed, sealed and secured and placed in full view of the presiding officer and the polling agents.

70. Marked copy of Electoral Roll :

Immediately before the commencement of the poll, the presiding officer shall allow the polling agents and others present to inspect the marked copy of the electoral roll to be used during the poll.

71. Challenging of identity :

(1) Any polling agent may challenge the identity of a person claiming to be a particular elector by first depositing a sum of two rupees in cash with the presiding officer for each such challenge.

(2) On such deposit being made, the presiding officer shall-

(a) warn the person challenged of the penalty for personation;

(b) read the relevant entry in the electoral roll in full and ask him whether he is the person referred to in that entry;

(c) enter his name and address in the list of challenged votes in Form 16;

(d) require him to affix his signature, or left thumb impression in the said list.

(3) The presiding officer shall thereafter hold a summary inquiry into the challenge and may for that purpose -

(a) require the challenger to adduce evidence in proof of the challenge and the person challenged to adduce evidence in proof of his identity;

(b) put to the person challenged any question for the purpose of establishing his identity and require him to answer them on oath; and

(c) administer an oath to the person challenged and any other person offering to give evidence.

(4) If, after the inquiry, the presiding officer considers that the challenge has not been established, he shall allow the person challenged to vote and if he considers that the challenge has been established, he shall debar the person challenged from voting.

(5) If the presiding officer is of the opinion that the challenge is frivolous or has not been made in good faith, he shall direct that the deposit made under sub-rule (1) be forfeited to the Panchayat Fund, and in any other case, he shall return it to the challenger at the conclusion of the inquiry.

72. Safeguards against personation :

(1) Every elector about whose identity the presiding officer or the polling officer, as the case may be, is satisfied, shall allow his left forefinger to be inspected by the presiding officer or polling officer and an indelible ink mark to be put on it.

(2) If any elector refuses to allow his left forefinger to be inspected or marked in accordance with sub-rule (1) or has already such a mark on his left forefinger or does any act with a view to removing the ink mark, or he fails or refuses to produce his identity card as required by sub-rule (3) of rule 68; he shall not be supplied with any ballot paper or allowed to vote.

(3) Where a poll is taken simultaneously in a Gram Panchayat Constituency, in a Panchayat Samiti Constituency or in a Zilla Parishad Constituency, an elector whose left forefinger has been marked with indelible ink or who has produced his identity card at one such election shall, notwithstanding anything contained in sub-rule (1) and (2), be supplied with a ballot paper for the other election.

(4) Any reference in this rule to the left forefinger of an elector shall in the case where the elector has his left forefinger missing, be construed as a reference to any other finger of his left hand, and shall in the case, where all the fingers of his left hand are missing, be construed as a reference to the forefinger or any other fingers of his right hand, and shall in the case where all his fingers of both the hands are missing be construed as a reference to such extremity of his left or right arm as he possesses.

73. Issue of ballot papers to electors:

(1) Every ballot paper before it is issued to an elector and the counterfoil attached thereto shall be stamped on the back with such distinguishing mark as the Commission may direct, and every ballot paper, before it is issued, shall be signed in full, on its back by the presiding officer.

(2) At the time of issuing a ballot paper to an elector, the polling officer shall -

- (a) record on its counterfoil the electoral roll number of the elector as entered in the marked copy of the electoral roll;
- (b) obtain the signature or thumb impression of that elector on the said counterfoil; and
- (c) mark the name of the elector in the marked copy of the electoral roll to indicate that a ballot paper has been issued to him, without however recording therein the serial number of the ballot paper issued to that elector :

Provided that no ballot paper shall be delivered to an elector unless he has put his signature or thumb impression on the counterfoil of that ballot paper.

(3) It shall not be necessary for any presiding officer or polling officer or any other officer to attest the thumb impression of the elector on the counterfoil.

(4) No person in the polling station shall note down the serial numbers of the ballot papers issued to particular electors.

74 . Maintenance of secrecy of voting by electors within the polling station and voting procedure :

(1) Every elector to whom a ballot paper has been issued under rule 73 shall maintain secrecy of voting within the polling station and for that purpose observe the voting procedure hereinafter laid down.

(2) The elector on receiving the ballot paper shall for with:-

- (a) proceed to one of the voting compartments;
- (b) there make a mark on the ballot paper with the instrument supplied for the purpose on or near the symbol of the candidate for whom he intends to vote;
- (c) fold the ballot paper so as to conceal his vote;
- (d) if required, show to the presiding officer the distinguishing mark on the ballot paper;
- (e) insert the folded ballot paper into the ballot box; and
- (f) quit the polling station.

(3) Every elector shall vote without undue delay.

(4) No elector shall be allowed to enter a voting compartment when another elector is inside it.

(5) If an elector to whom a ballot paper has been issued, refuses after warning given by the presiding officer to observe the procedure as laid down in sub-rule (2), the ballot paper issued to him shall, whether he has recorded his vote thereon or not, be taken back from him by the presiding officer or a polling officer under the direction of the presiding officer .

(6) After the ballot paper has been taken back, the presiding officer shall record on its back the words "Cancelled: voting procedure violated" and put his signature below those words.

(7) All the ballot papers on which the words "Cancelled: voting procedure violated" are recorded, shall be kept in a separate cover which shall bear on its face the words "Ballot papers: Voting Procedure Violated".

(8) Without prejudice to any other penalty to which an elector from whom a ballot paper has been taken back under sub-rule (5) may be liable, the vote, if any, recorded on such ballot paper shall not be counted.

75. Recording of votes of blind or infirm electors :

(1) If the presiding officer is satisfied that owing to blindness or other physical infirmity an elector is unable to recognize the symbols on the ballot paper or to make a mark thereon without assistance, the presiding officer shall permit the elector to take with him a companion of not less than eighteen years of age to the voting compartment for recording the vote on the ballot paper on his behalf and in accordance with his wishes, and if necessary, for folding the ballot paper so as to conceal the vote and inserting it into the ballot box:

Provided that no person shall be permitted to act as the companion of more than one elector at any polling station on the same day :

Provided further that before any person is permitted to act as the companion of an elector on any day under this rule, the person shall be required to declare that he will keep secret the vote recorded by him on behalf of the elector and that he has not already acted as the companion of any other elector at any polling station on that day.

(2) The presiding officer shall keep a record in Form 17 of all cases under this rule.

76. Spoilt and returned ballot papers:

(1) An elector who has inadvertently dealt with his ballot paper in such manner that it cannot be conveniently used as a ballot paper may, on returning it to the presiding officer and on satisfying him of the inadvertence, be given another ballot paper and the ballot paper so returned and the counterfoil of such ballot paper shall be marked "spoilt: Cancelled" by the presiding officer.

(2) If an elector after obtaining a ballot paper decides not to use it, he shall return it to the presiding officer, and the ballot paper so returned and the counterfoil of such ballot paper shall be marked as "Returned: Cancelled" by the presiding officer.

(3) All ballot papers cancelled under sub-rule (1) or sub-rule (2) shall be kept in a separate packet.

77. Tendered votes:

(1) If a person representing himself to be a particular elector applies for a ballot paper after another person has already voted as such elector, he shall, on satisfactorily answering such questions relating to his identity as the presiding officer may ask, be entitled, subject to the following provisions of this rule, to mark a ballot paper (hereinafter in these rules referred to as a "tendered ballot paper") in the same manner as any other elector.

(2) Every such person shall before being supplied with a tendered ballot paper sign his name against the entry relating to him in a list in Form 18.

(3) A tendered ballot paper shall be the same as the other ballot papers used at the polling except that -

(a) such tendered ballot paper shall be serially the last in the bundle of ballot papers issued for use at the polling station; and

(b) such tendered ballot paper and its counterfoil shall be endorsed on the back with the words "Tendered ballot paper" by the presiding officer in his own hand and signed by him.

(4) The elector after marking a tendered ballot paper in the voting compartment and folding it, shall instead of putting it into ballot box, give it to the presiding officer, who shall place it in a cover specially kept for the purpose.

78. Closing of poll :

(1) The presiding officer shall close the polling station at the hour fixed in that behalf and shall not thereafter admit any elector into the polling station:

Provided that all electors present at the polling station before it is closed shall be allowed to cast their votes.

(2) If any question arises whether an elector was present at the polling station before it was closed, it shall be decided by the presiding officer and his decision shall be final.

79. Sealing of ballot box after poll :

(1) As soon as practicable after the closing of the poll, the presiding officer shall close the slit of the ballot box, and where the box does not contain any mechanical device for closing the slit, he shall seal up the slit and also allow any polling agent to affix his seal.

(2) The ballot box shall thereafter be sealed and secured.

(3) Where it becomes necessary to use a second ballot box by reason of the first ballot box getting full, the first ballot box shall be closed, sealed and secured as provided in sub-rules (1) and (2) before any other ballot box is put into use.

(4) The foregoing provisions of this rule shall not apply at a polling station to the presiding officer of which the Commission has issued a direction asking him to proceed in accordance with sub-rule (5).

(5) At any such polling station, as soon as practicable after the close of poll, the presiding officer shall -

(a) transfer all the ballot papers contained in the ballot box or boxes used at that polling station, without examining or counting them and with due regard to the secrecy of the ballot, into a cloth bag or cloth-lined cover after demonstrating to the polling agents present that the bag or cover is empty;

(b) allow the polling agents present to inspect each ballot box and demonstrate to them that it has been emptied;

(c) record on the bag or cover the name of the constituency, the name of the polling station and the date of the poll; and

(d) seal the bag or cover and allow any polling agent present to affix his seal thereon.

80. Account of ballot paper :

(1) The presiding officer shall at the close of the poll prepare a ballot paper account in Form 19 and enclose it in a separate cover with the words "Ballot Paper Account" superscribed thereon.

(2) The presiding officer shall furnish to every polling agent present at the close of the poll a true copy of the entries made in the ballot paper account after obtaining a receipt from the said polling agent therefore and shall also attest it as a true copy.

81. Sealing of other packets :

- (1) The presiding officer shall then make into separate packets -
 - (a) the marked copy of the electoral roll;
 - (b) the counterfoil of the used ballot papers;
 - (c) the ballot paper signed in full by the presiding officer but not issued to the voters;
 - (d) any other ballot papers not issued to the voters;
 - (e) the ballot papers cancelled for violation of voting procedure;
 - (f) any other cancelled ballot papers;
 - (g) the cover containing the tendered ballot papers and the list in Form 18;
 - (h) the list of challenged votes; and
- (2) any other papers directed by the Commission to be kept in a sealed packet.
- (3) Each such packet shall be sealed with the seals of the presiding officer and with the seals either of the candidate or of his election agent or of his polling agent who may be present at the polling station and may desire to affix his seals thereon.

82. Transmission of ballot boxes, etc. to the returning officer :

- (1) The presiding officer shall then deliver or cause to be delivered to the returning officer at such place as the returning officer may direct -
 - (a) the ballot boxes, or as the case may be, the bags or covers referred to in rule 79 ;
 - (b) the ballot paper account ;
 - (c) the sealed packets referred to in rule 81; and
 - (d) all other papers used at the poll.
- (2) The returning officer shall make adequate arrangements for the safe transport of all ballot boxes, packets and other papers and for their safe custody until the commencement of the counting of votes.

CHAPTER – XIV

COUNTING OF VOTES

83. Counting of votes : At every election where a poll is taken, votes shall be counted by or under the supervision and direction of the returning officer, and each contesting candidate, his election agent, and the counting agents shall have a right to be present at the time of counting.

84. Time and place for counting of votes : The returning officer shall, at least one week before the date fixed for the poll, appoint the place or places where the counting of votes will be done and the date and time at which the counting will commence and shall give notice of the same in writing to each candidate or his election agent:

Provided that if for any reason the returning officer finds it necessary so to do, he may alter the date, time and place or places so fixed, or any of them, after giving notice of the same in writing to each candidate or his election agent.

85. Admission to the place fixed for counting :

- (1) The returning officer shall exclude from the place fixed for counting of votes all persons except -
 - (a) such persons (to be known as counting supervisors and counting assistants) as he may appoint to assist him in the counting;
 - (b) persons authorized by the Commission;
 - (c) public servants on duty in connection with the election; and
 - (d) candidates, their election agents and counting agents.
- (2) No person who has been employed by or on behalf of, or has been otherwise working for, a candidate in or about the election shall be appointed under clause(a) of sub-rule (1).
- (3) The returning officer shall decide which accounting agent or agents shall watch the counting at any particular counting table or group of counting tables.
- (4) Any person who, during the counting of votes misconduct himself or fails to obey the lawful directions of the returning officer can be removed from the place where the votes are being counted by the returning officer or by any police officer on duty or by any person authorized in this behalf by the returning officer.

86. Maintenance of secrecy of voting :

- (1) Every officer, clerk, agent or other person who performs any duty in connection with the recording or counting of votes at an election shall maintain, and aid in maintaining, the secrecy of the voting and shall not (except for some purpose authorized by or under any law) communicate to any person any information calculated to violate such secrecy.
- (2) The returning officer shall before he commences the counting read out the above provision to such persons as may be present.

87. Scrutiny and opening of ballot boxes :

- (1) The returning officer may have the ballot box or boxes used at more than one polling station opened and the ballot papers found in such box or boxes counted simultaneously.
- (2) Before any ballot box is opened at a counting table, the counting agents present at that table shall be allowed to inspect the paper seal or such other seal as might have been affixed thereon and to satisfy themselves that it is in tact.
- (3) The returning officer shall satisfy himself that none of the ballot boxes has in fact been tampered with.
- (4) If the returning officer is satisfied that any ballot box has in fact been tampered with, he shall not count the ballot papers contained in that box and shall follow the procedure laid down in rule 62 in respect of that polling station. .

88. Destruction, loss, etc. of ballot papers at the time of counting :

- (1) If any time before the counting of votes is completed, any ballot papers used at a polling station are unlawfully taken out of the custody of the returning officer or are accidentally or intentionally destroyed or lost, or are damaged or tampered with, to such an extent that the result of the poll at that polling station cannot be ascertained, the returning officer shall forthwith report the matter to the Commission.
- (2) Thereupon, the Commission shall, after taking all material circumstances into account, either -
 - (a) direct that the counting of votes shall be stopped, declare the poll at that polling station to be void, appoint a date, and fix the hours, for taking a fresh poll at that polling station and notify the date so appointed and hours so fixed in such manner as it may deem fit; or
 - (b) if satisfied that the result of a fresh ballot at that polling station will not, in any way, affect the result of the election, issue such directions to the returning officer as it may deem proper for the resumption and completion of counting and for the further conduct and completion of the election in relation to which the votes have been counted.
- (3) The provisions of these rules or orders made thereunder shall apply to every such fresh poll as they apply to the original poll.

89. Counting of votes :

- (1) Subject to such general or special directions, if any, as may be given by the Commission in this behalf, the ballot papers taken out of each ballot box shall be arranged in convenient bundles and scrutinized.
- (2) The returning officer shall reject a ballot paper-
 - (a) if it bears any mark or writing by which the elector can be identified; or
 - (b) if it bears no mark at all to indicate the vote or it bears a mark elsewhere than on or near the symbol of one of the candidates on the face of the ballot paper or if it bears a mark made otherwise than with the instrument supplied for the purpose; or
 - (c) if votes are given on it in favour of more than one candidate; or
 - (d) if the mark indicating a vote thereon is placed in such manner as to make it doubtful to which candidate the vote has been given; or
 - (e) if it is a spurious ballot paper; or
 - (f) if it is so damaged or mutilated that its identity as a genuine ballot paper cannot be established; or
 - (g) if it bears a serial number or is of a design, different from the serial number, or design, as the case may be, of the ballot papers authorized for use at the particular polling station; or
 - (h) if it does not bear both the mark and the signature which it should have borne under the provision of the sub-rule (1) of rule 73:

Provided that where the returning officer is satisfied that any such defect as is mentioned in clause (g) or clause (h) has been caused by any mistake or failure on the part of a presiding officer or polling officer, the ballot paper shall not be rejected merely on the ground of such defect:

Provided further that a ballot paper shall not be rejected merely on the ground that the mark indicating the vote is indistinct or made more than once, if the intention that the vote shall be for a particular candidate clearly appears from the way the paper is marked.

- (3) Before rejecting any ballot paper under sub-rule (2) the returning officer shall allow each counting agent present a reasonable opportunity to inspect that ballot paper but shall not allow him to handle it or any other ballot paper.
- (4) The returning officer shall endorse on every ballot paper which he rejects the word 'Rejected' and the grounds of rejection in abbreviated form either in his own hand or by means of a rubber stamp and shall initial such endorsement.
- (5) All ballot papers rejected under this rule shall be bundled together.
- (6) Every ballot paper which is not rejected under this rule shall be counted as one valid vote:
Provided that no cover containing tendered ballot papers shall be opened and no such ballot paper shall be counted.

(7) After the counting of all ballot papers contained in all the ballot boxes used at a polling station has been completed-

- (a) the counting supervisor shall fill in and sign Part-II result of counting in Form 19, which shall also be signed by the returning officer; and
- (b) the returning officer shall make the entries in a result sheet in Form 20 and announce the particulars.

90. Sealing of used ballot papers : The valid ballot papers of each candidate and the rejected ballot papers shall thereafter be bundled separately and the several bundles made up into a separate packet which shall be sealed with the seals of the returning officer and of such of the candidates, their election agents or counting agents as may desire to affix their seals thereon: and on the packets so sealed shall be recorded the following particulars, namely –

- (a) the name of the constituency; and
- (b) the particulars of the polling station where the ballot papers have been used; and
- (c) the date of counting.

91. Counting of ballot papers transferred to bags or covers under rule 79 : The provisions of rules 87, 89, and 90 shall apply so far as may be in relation to counting of ballot papers and votes, if any, which have been transferred from ballot boxes to cloth bags or cloth lined covers under sub-rule (5) of rule 79:

Provided that any reference in the said rules to a ballot box shall be construed as a reference to a bag or cover to which the contents of a ballot box have been transferred.

92. Counting to be continuous : The returning officer shall as far as practicable, proceed continuously with the counting and shall, during any intervals when the counting has to be suspended, keep the ballot papers, packets and all other papers relating to the election sealed with his own seal and the seals of such candidates or election agents as may desire to affix their seals and take sufficient precaution for their safe custody during such intervals.

93. Recommencement of counting after fresh poll :

- (1) If a fresh poll is held under rule 62, the returning officer shall, after completion of that poll, recommence the counting of the votes on the date and at the time and place which have been fixed by him in that behalf and of which notice has been previously given to the candidates and their election agents.

94. Recount of votes:

- (1) After the completion of the counting, the returning officer shall record in the result sheet in Form 20 the total number of votes polled by each candidate and announce the same.
- (2) After such announcement has been made, a candidate or in his absence, his election agent or any of his counting agents may apply in writing to the returning officer to recount the votes either wholly or in part stating the grounds on which he demands such recount.
- (3) On such an application being made the returning officer shall decide the matter and may allow the application in whole or in part or may reject it in Toto if it appears to him to be frivolous or unreasonable.
- (4) Every decision of the returning officer under sub-rule (3) shall be in writing and contain the reasons therefor.
- (5) If the returning officer decided under sub-rule (3) to allow a recount of the votes either wholly or in part he shall -
 - (a) do the recounting in accordance with rule 89;
 - (b) amend the result sheet in Form 20 to the extent necessary after such recount; and
 - (c) announce the amendments so made by him.
- (6) After the total number of votes polled by each candidate has been announced under sub-rule (1) or sub-rule (5), the returning officer shall complete and sign the result sheet in Form 20 and no application for recount shall be entertained thereafter :

Provided that no step under this sub-rule shall be taken on the completion of counting until the candidates and election agents present at the completion thereof have been given a reasonable opportunity to exercise the right conferred by sub-rule (2).

95. Equality of votes : If after the counting of the votes is completed an equality of votes is found to exist between any candidates and the addition of one vote will entitle any of those candidates to be declared elected, the returning officer shall forthwith decide between those candidates by lot and proceed as if the candidate on whom the lot falls had received an additional vote.

96. Declaration of result of election and return of election :

- (1) When the counting of votes has been completed, the returning officer shall, in the absence of any direction by the Commission to the contrary, forthwith declare the result of the election in the manner provided in these rules.
- (2) The returning officer shall -
 - (a) declare in Form 21 or Form 21A, whichever is applicable, the candidate to whom the largest number of valid votes have been given, to be elected and send signed copies thereof to the Director of Panchayat Elections, the Commission and the Administrator;
 - (b) complete and certify the return of election in Form 22 and send signed copies thereof to the Commission and the Director of Panchayat Elections.

97. Grant of certificate of election to returned candidates : As soon as may be after a candidate has been declared by the returning officer to be elected, the returning officer shall grant to such candidate a certificate of election in Form 23 and obtain from the candidate an acknowledgement of its receipt duly signed by him and immediately send the acknowledgement by registered post to the Director of Panchayat Elections.

98. Publication of names of members elected to Panchayat : The Commission, shall, as soon as possible, publish in the Official Gazette the list containing the names of the members elected to the Panchayat and also cause such a list to be affixed on the notice board of his officer and the office of the Panchayat.

99. Date of election of candidates : For the purposes of these rules, the date on which the candidate is declared by the returning officer to be elected to a Panchayat shall be the date of election of that candidate.

CHAPTER – XV

MULTIPLE ELECTIONS

100. Vacation of seats when elected to two or more Panchayats :

- (1) Any person who is chosen as a member of two or more Panchayats and who has not taken his seat in any Panchayat may, by notice in writing signed by him and delivered to the concerned Returning Officer and the Commission within ten days from the date, or the later of the dates, on which he is so chosen, intimate in which of the Panchayat he wishes to serve, and thereupon, his seat in the Panchayat or Panchayats on which he does not wish to serve shall become vacant.
- (2) In default of such intimation within the aforesaid period, his seat -
 - (a) his seat in the Gram Panchayat, in case he is chosen as a member of a Gram Panchayat and a Panchayat Samiti; or
 - (b) his seats in the Gram Panchayat and in the Panchayat Samiti, in case he is chosen as a member of a Panchayat Samiti and the Zilla Parishad; or
 - (c) his seat in the Panchayat Samiti, in case he is chosen as a member of a Panchayat Samiti and the Zilla Parishad; shall, at the expiration of that period, become vacant.
- (3) Any intimation given under sub-rule (1) shall be final and irrevocable.
- (4) For the purposes of this rule and of rule 101, the date on which a person is chosen to be a member of the Panchayat shall be the date of his election.

101. Vacation of seats by persons already members of one Panchayat on election to another Panchayat :

- (1) If a person who is already a member of one Panchayat and has taken his seat in such Panchayat is chosen a member of another Panchayat, his seat in the Panchayat in which he has already taken his seat shall, on the date on which he is so chosen to another Panchayat, become vacant.

102. Election on to more than one seat in one Panchayat : If a person is elected to more than one seat in any Panchayat or Panchayats, then, unless within fourteen days from the date of his election or where the dates of his election are different in respect of different seats, fourteen days from the last of those dates, he resigns all but one of the seats by writing under his hand addressed to the Director of Panchayat Elections and the Commission, all the seats shall become vacant.

CHAPTER –XVI
PUBLICATION OF ELECTION RESULTS

103. Publication of results of general elections to Panchayats : Where a general election is held for the purpose of constituting a new Panchayat, there shall be notified by the Commission in the Official Gazette, as soon as may be, after the results of the elections in all the constituencies other than those in which the poll could not be taken for any reason on the date originally fixed under clause (d) of rule 36 or for which the time for completion of the election has been extended under the provisions of these rules, have been declared by the returning officer, the names of the members elected for those constituencies and upon the issue of such notification that Panchayat shall be deemed to be duly constituted:

Provided that the issue of such notification shall not be deemed --

(a) To preclude --

- (i) the taking of the poll and the completion of the election in any constituency or constituencies in which the poll could not be taken for any reason on the date originally fixed under clause (d) of rule 36; or
 - (ii) the completion of the election in any constituency or constituencies for which time has been extended under the provisions of these rules; or
- (b) to affect the duration of the Panchayat functioning immediately before the issue of the said notification.

CHAPTER –XVII

MISCELLANEOUS

104. Custody of ballot boxes and papers relating to election :

- (1) All ballot boxes used at an election shall be kept in such custody as the Director of Panchayats Elections may direct.
- (2) The returning officer shall keep in safe custody -
 - (a) the packets of unused ballot papers with counterfoils attached thereto;
 - (b) the packets of the used ballot papers whether valid, tendered or rejected;
 - (c) the packets of the counterfoils of used ballot papers;
 - (d) the packets of the marked copy of the electoral roll; and
 - (e) all other papers relating to the election.

105. Production and inspection of election papers :

- (1) While in the custody returning officer -
 - (a) the packets of unused papers with counterfoils attached thereto;
 - (b) the packets of used ballot papers whether valid, tendered or rejected;
 - (c) the packets of the counterfoil of used ballot papers; and
 - (d) the packets of the marked copy of the electoral roll; shall not be opened and their contents shall not be inspected by or produced before, any person or authority except under the orders of a competent court.
- (2) Subject to such conditions and to the payment of such fee as the Commission may direct -
 - (a) all other papers relating to the election shall be open to public inspection; and
 - (b) copies thereof shall on application be furnished.
- (3) Copies of the returns that the returning officer forwards under rule 96 shall be furnished by the returning officer on payment of a fee of five rupees for each such copy.

106. Disposal of election papers : Subject to any directions to the contrary given by the Commission or by a competent court --

- (a) the packets of unused ballot papers shall be retained for a period of six months and shall thereafter be destroyed in such manner as the Commission may direct;
- (b) the other packets, referred to in sub-rule (1) of rule 105 shall be retained for a period of one year and shall thereafter be destroyed:

Provided that packets containing the counterfoils of used ballot papers shall not be destroyed except with the previous approval of the Commission.

- (c) all other papers relating to the election shall be retained for such period as the Commission may direct.

CHAPTER – XVIII

CASUAL ELECTIONS

107. Casual Elections –

- (1) When the seat of a member elected to the Panchayat becomes vacant or is declared vacant or his election to the Panchayat is declared void, the Commission shall subject to the provisions of the sub-rule (2), by a notification in the Official Gazette, call upon the constituency concerned to elect a person for the purpose of filling the vacancy so caused before such date as may be specified in the notification, and the provisions of the Regulation and these rules and orders made thereunder shall apply, as far as may be, in relation to the election of a member to fill such vacancy.
- (2) If the vacancy so caused be a vacancy in a seat reserved in any such constituency for the Scheduled Tribes or for women, the notification issued under sub-rule (1) shall specify that the person to fill that seat shall belong to the Scheduled Tribes or be a woman, as the case may be.

CHAPTER – XIX

DISPUTES REGARDING ELECTIONS

108. Definitions : In this Chapter unless the context otherwise requires -

- (a) "candidate" means a person who has been or claims to have been duly nominated as a candidate at any election to any Panchayat;
- (b) "costs" means all costs, charges and expenses of, or incidental to, a trial of an election petition;
- (c) "electoral right" means the right of a person to stand or not to stand as, or to withdraw or not to withdraw from being, a candidate, or to vote or refrain from voting at an election to a Panchayat;
- (d) "High Courts" means, the High Courts within the local limits of whose jurisdiction the election to which the election petition relates has been held;
- (e) "returned candidate" means a candidate whose name has been published under rule 98 in the Official Gazette as duly elected.

109. Presentation of petitions :

(1) An election petition calling in question any election may be presented on one or more of the grounds specified in sub-rule (1) of rule 122 and rule 123 to the District Judge by any candidate at such election or any elector within fifteen days from, but not earlier than the date of election, of the returned candidate.

Explanation : In this sub-rule 'elector' means a person who was entitled to vote at the election to which the election petition relates, whether he has voted at such election or not.

(2) Every election petition shall be accompanied by as many copies thereof as there are respondents mentioned in the petition and every such copy shall be attested by the petitioner under his own signature to be a true copy of the petition.

110. Parties of the petition : A petitioner shall join as respondents to his petition --

(a) where the petitioner, in addition to claiming declaration that the election of the returned candidate is void, claims a further declaration that he himself or any other candidate has been duly elected, all the contesting candidates other than the petitioner, and where no such further declaration is claimed, all the returned candidates; and

(b) any other candidate against whom allegations of any corrupt practice are made in the petition.

111. Contents of petition : (1) An election petition -

(a) shall contain a concise statement of the material facts on which the petitioner relies;

(b) shall set forth full particulars of any corrupt practice that the petitioner alleges, including as full a statement as possible of the names of the parties alleged to have committed such corrupt practice and the date and place of the commission of each such practice; and

(c) shall be signed by the petitioner and verified in the manner laid down in the Code of Civil Procedure, 1908 (5 of 1908) for the verification of pleadings:

Provided that where the petitioner alleges any corrupt practice, the petition shall also be accompanied by an affidavit in Form 24 sworn before a magistrate of the first class or a notary or a commissioner of oaths in support of the allegation of such corrupt practice and the particulars thereof.

(2) Any Schedule or annexure to the petition shall also be signed by the petitioner and verified in the same manner as the petition.

112. Relief that may be claimed by the petitioner : A petitioner may, in addition to claiming a declaration that the election of the returned candidate is void, claim a further declaration that he himself or any other candidate has been duly elected.

113. Trial of Election petitions :

(1) The District Judge shall dismiss an election petition which does not comply with the provisions of rule 109 or rule 110 or rule 133.

Explanation : An order of the District Judge dismissing an election petition under this sub-rule shall be deemed to be an order made under clause (a) of rule 120.

(2) Where more election petitions than one are presented to the District Judge in respect of the same election, he may, in his discretion, try them separately or in one or more groups.

(3) Any candidate not already a respondent shall, upon application made by him to the District Judge within fourteen days from the date of commencement of the trial and subject to any order as to security for costs which may be made by the District Judge, be entitled to be joined as a respondent.

Explanation : For the purposes of this sub-rule and of rule 119, the trial of a petition shall be deemed to commence on the date fixed for the respondents to appear before the District Judge and answer the claim or claims made in the petition.

(4) The District Judge may, upon such terms as to costs and otherwise as he may deem fit, allow the particulars of any corrupt practice alleged in the petition to be amended or amplified in such manner as may in his opinion be necessary for ensuring a fair and effective trial of the petition, but shall not allow any amendment of the petition which will have the effect of introducing particulars of a corrupt practice not previously alleged in the petition.

(5) The trial of an election petition shall, so far as is practicable consistently with the interests of justice in respect of the trial, be continued from day to day until its conclusion, unless the District Judge finds the adjournment of the trial beyond the following day to be necessary for reasons to be recorded.

(6) Every election petition shall be tried as expeditiously as possible and endeavour shall be made to conclude the trial within six months from the date on which the election petition is presented to the District Judge for trial.

114. Procedure before District Judge :

(1) Subject to the provisions of the Regulation and of any of rules made thereunder, the trial of every election petition by the District Judge shall be, as nearly as may be, in accordance with the procedure applicable under the Code of Civil Procedure, 1908 (5 of 1908) to the trial of suits:

Provided that the District Judge shall have the discretion to refuse, for reasons to be recorded in writing, to examine any witness if it is of the opinion that the evidence of such witness or witnesses is not material for the decision of the petition or that the party tendering such witness or witnesses is doing so on frivolous grounds or with a view to delay the proceedings.

(2) The provisions of the Indian Evidence Act, 1872 (1 of 1872) shall, subject to the provisions of the Regulation and these rules, be deemed to apply in all respects to the trial of an election petition.

115. Documentary evidence: Notwithstanding anything in any enactment to the contrary, no document shall be inadmissible in evidence at the trial of an election petition on the ground that it is not duly stamped or registered.

116. Secrecy of voting not to be infringed : No witness or other person shall be required to state for whom he has voted at an election.

117. Answering of criminating questions and certificate of indemnity :

(1) No witness shall be excused from answering any question as to any matter relevant to a matter in issue in the trial of an election petition upon the ground that the answer to such question may criminate or may tend to criminate him, or that it may expose or may tend to expose him to any penalty or forfeiture.

Provided that -

(a) a witness, who answers truly all questions which he is required to answer shall be entitled to receive a certificate of indemnity from the District Court; and

(b) an answer given by a witness to a question put by or before the District Court shall not, except in the case of any criminal proceedings for perjury in respect of evidence, be admissible in evidence against in any civil or criminal proceeding.

(2) When a certificate of indemnity has been granted to any witness, it may be pleaded by him in any court and shall be a full and complete defence to or upon any charge under any law, arising out of the matter to which such certificate relates, but it shall not be deemed to relieve him from any disqualification in connection with an election imposed by the Regulation or any other law.

118. Expenses of witnesses: The reasonable expenses incurred by any person in attending to give evidence may be allowed by the District Judge to such person and shall, unless he otherwise directs, be deemed to be part of the costs.

119. Recrimination when seat claimed : (1) When in an election petition a declaration that any candidate other than the returned candidate has been duly elected is claimed, the returned candidate or any other party may give evidence to prove that the election of such candidate would have been void if he had been the returned candidate and a petition had been presented calling in question his election :

Provided that the returned candidate or such other party, as aforesaid, shall not be entitled to give such evidence unless he has, within fourteen days from the date of commencement of the trial, given notice to the District Judge of his intention to do so and has also given the security and the further security referred to in rule 133.

(2) Every notice referred to in sub-rule (1) shall be accompanied by the statement and particulars required by rule 111 in the case of an election petition and shall be signed and verified in like manner.

120. Decision of the District Judge : At the conclusion of the trial of an election petition, the District Judge shall make an order -

- (a) dismissing the election petition; or
- (b) declaring the election of the returned candidate to be void; or
- (c) declaring the election of the returned candidate to be void and the petitioner or any other candidate to have been duly elected.

121. Other orders to be made by the District Judge :

(1) At the time of making an order under rule 120, the District Judge shall also make an order -

- (a) Where any charge is made in the petition of any corrupt practice having been committed at the election, recording -
 - (i) a finding whether any corrupt practice has or has not been proved to have been committed at the election, and the nature of that corrupt practice; and
 - (ii) the names of all persons, if any, who have been proved at the trial to have been guilty of any corrupt practice and the nature of that practice; and
- (b) fixing the total amount of costs payable and specifying the persons by and to whom costs shall be paid:

Provided that a person who is not a party to the petition shall not be named in the order under sub-clause (ii) of clause (a) unless -

- (a) he has given notice to appear before the District Judge and to show cause why he should not be so named; and
- (b) If he appears in pursuance of the notice, he has been given an opportunity of cross-examining any witness who has already been examined by the District Judge and has given evidence against him, of calling evidence in his defence and of being heard.

(2) In this rule and in rule 122, the expression 'agent' has the same meaning as in section 123 of the Representation of the People Act, 1951 (43 of 1951).

122. Grounds for declaring election to be void :

(1) Subject to the provisions of sub-rule (2) if the District Court is of opinion -

- (a) that on the date of his election, the returned candidate was not qualified, or was disqualified, to be chosen to fill the seat under the Regulation; or
- (b) that any corrupt practice has been committed by the returned candidate or his election agent or by any other person with the consent of the returned candidate or his election agent; or
- (c) that any nomination has been improperly rejected; or
- (d) that the result of the election, in so far as it concerns the returned candidate, has been materially affected -
 - (i) by the improper acceptance of any nomination, or
 - (ii) by any corrupt practice committed in the interests of the returned candidate by an agent other than his Election Agent, or
 - (iii) by the improper reception, refusal or rejection of any vote or the reception of any vote which is void, or
 - (iv) by any non-compliance with the provisions of the Regulation or of these rules or orders made thereunder, the District Court shall declare the election of the returned candidate to be void.

(2) If in the opinion of the District Judge the returned candidate has been guilty by an agent, other than his election agent, of any corrupt practice, but the District Judge is satisfied -

- (a) that no such corrupt practice was committed at the election by the candidate or his election agent, and every such corrupt practice was committed contrary to the orders, and without the consent of the candidate or his election agent;

- (b) that the candidate and his election agent took all reasonable means for preventing the commission of corrupt practices at the election; and
- (c) that in all other respects the election was free from any corrupt practice on the part of the candidate or any of his agents; then the District Judge may decide that the election of the returned candidate is not void. -

123. Grounds for which a candidate other than the returned candidate may be declared to have been elected : If any person who has lodged a petition has, in addition, to calling in question the election of the returned candidate, claimed a declaration that he himself or any other candidate has been duly elected and the District Judge is of opinion –

- (a) that in fact the petitioner or such other candidate received a majority of the total valid votes; or
- (b) that but for the votes obtained by the returned candidate by corrupt practices, the petitioner or such other candidate would have obtained a majority of the valid votes; the District Judge shall after declaring the election of the returned candidate to be void declare the petitioner or such other candidate, as the case may be, to have been duly elected.

124. Procedure in case of equality of votes : If during the trial of an election petition it appears that there is an equality of votes between any candidates at the election and that the addition of a vote would entitle any of those candidate to be declared elected, then –

- (a) any decision made by the returning officer under the provisions of the Regulation and these rules shall, in so far as it determines the question between those candidates, be effective also for the purposes of the petition; and
- (b) in so far as that question is not determined by such a decision, the District Judge shall decide between them by lot and proceed as if the one on whom the lot then falls had received an additional vote.

125. Withdrawal of election petitions :

- (1) An election petition may be withdrawn only by leave of the District Court.
- (2) Where an application for withdrawal is made under sub-rule (1), notice thereof fixing a date for the hearing of the application shall be given to all other parties to the petition and shall be published in the Official Gazette.

126. Procedure for withdrawal of election petitions :

- (1) If there are more petitioner than one, no application to withdraw an election petition shall be made except with the consent of all the petitioners.
- (2) No application for withdrawal shall be granted if, in the opinion of the District Judge, such application has been induced by any bargain or consideration which ought not to be allowed.
- (3) If the application is granted-
 - (a) the petitioner shall be ordered to pay the costs of the respondents theretofore incurred or such portion thereof as the District Judge may think fit;
 - (b) the District Judge shall direct that the notice of withdrawal shall be published in the Official Gazette and in such other manner as he may specify and thereupon the notice shall be published accordingly;
 - (c) a person who might have been a petitioner may, within seven days of such publication, apply to be substituted as petitioner in place of the party withdrawing, and upon compliance with the conditions, if any, as to security, shall be entitled to be so substituted and to continue the proceedings upon such terms as the District Judge may deem fit.

127. Report of withdrawal by the District Judge to the Commission : When an application for withdrawal is granted by the District Judge and no person has been substituted as petitioner under clause (c) of sub rule (3) of rule 126, in place of the party withdrawing, the District Judge shall report the fact to the Commission and thereupon the Commission shall publish the report in the Official Gazette.

128. Abatement of election petitions :

- (1) An election petition shall abate only on the death of a sole petitioner or of the survivor of the several petitioners.
- 2) Where an election petition abates under sub rule (1), the District Judge shall cause the fact to be published in such manner as he may deem fit.
- 3) Any person who might himself have been a petitioner may, within seven days of such publication, apply to be substituted as petitioner and upon compliance with the conditions, if any, as to security, shall be entitled to be so substituted and to continue the proceedings upon such terms as the District Judge may deem fit.

129. Abatement or substitution on death of respondent : If before the conclusion of the trial of an election petition, the sole respondent dies or gives notice that he does not intend to oppose the petition or any of the respondents dies or gives such notice and there is no other respondents who is opposing the petition, the District Judge shall cause notice of such event to be published in the Official Gazette, and thereupon any person who might have been a petitioner may, within seven days of such publication, apply to be substituted in place of such respondent to oppose the petition and shall be entitled to continue the proceedings upon such terms as the District Judge may deem fit.

130. Appeals to High Court :

(1) Notwithstanding anything contained in any other law for the time being in force, an appeal shall lie to the High Court from every order made by a District Judge under rules 120 and 121.

(2) Every appeal under these rules shall be preferred within a period of thirty days from the date of the order of the District Judge under rules 120 and 121:

Provided that the High Court may entertain an appeal after the expiry of the said period of thirty days if it is satisfied that the appellant had sufficient cause for not preferring the appeal within such period.

131. Stay of operation of orders of District Judge :

(1) An application may be made to the District Judge for stay of operation of an order made by him under rule 120 or rule 121 before the expiration of the time allowed for appealing therefrom and the District Judge may, on sufficient cause being shown and on such terms and conditions as he may think fit, stay the operation of his order; but no application for stay shall be made to the District Judge after an appeal has been preferred to the High Court.

(2) Where an appeal has been preferred against the order of the District Judge, the High Court may, on sufficient cause being shown and on such terms and conditions as it may think fit, stay the operation of the order appealed from.

(3) When the operation of an order is stayed by the District Judge, or as the case may be, the High Court, the order shall be deemed never to have taken effect and a copy of the stay order shall immediately be sent by the District Judge or, as the case may be, the High Court to the Commission and to the Director of Panchayats Elections.

132. Procedure in appeal :

(1) Every appeal shall be heard and determined by the High Court as nearly as may be in accordance with the procedure applicable to the hearing and determination of an appeal from an order passed by a District Judge in the exercise of its original civil jurisdiction; and all the provisions of the Code of Civil Procedure, 1908 (5 of 1908) shall, so far as may be, apply in relation to such appeal.

(2) As soon as an appeal is decided, the High Court shall intimate the substance of the decision to the Commission and the Director of Panchayats Elections and as soon as may be thereafter shall send to the Commission an authenticated copy of the decision and upon its receipt, the Commission shall -

- (a) forward copies thereof to the authorities to which the copies of the order of the District Judge were forwarded; and
- (b) cause the decision to be published in the Official Gazette.

133. Security for costs :

(1) At the time of presenting an election petition, the petitioner shall deposit in the District Court in accordance with the Rules of that Court, a sum of two thousand rupees as security for the costs of the petition.

(2) During the course of trial of an election petition, the District Judge may, at any time, call upon the petitioner to give such further security for costs as he may direct.

134. Costs : Costs shall be in the discretion of the District Judge :

Provided that where a petition is dismissed under clause (a) of rule 120, the returned candidate shall be entitled to the costs incurred by him in contesting the petition and accordingly the District Judge shall make an order for costs in favour of the returned candidate.

135. Payment of costs out of security deposits and return of such deposits :

(1) If in any order as to cost under the provisions of these rules, there is a direction for payment of costs by any party to any person, such costs shall, if they have not been already paid, be paid in full, or so far as possible, out of the security deposit and the further security deposit, if any, made by such party on an application made in writing in that behalf within a period of one year, from the date of such order to the District Judge by the person in whose favour the cost have been awarded.

(2) If there is any balance left of any of the said security deposits after payment under sub-rule (1) of the costs referred to in that sub-rule, such balance, or where no costs have been awarded or no application as aforesaid has been made within the said period of one year, the whole of the said security deposits may, on an application made in that behalf in writing to the District Judge by the person by whom the deposits have been made, or if such person dies after making such deposits by legal representatives of such person, be returned to the said person or to his legal representatives, as the case may be.

136. Execution of order as to costs : Any order as to costs under the provisions of these rules may be produced before the concerned court and such court shall execute the order or cause the same to be executed in the same manner and by the same procedure as if it were a decree for the payment of money made by itself in a suit :

Provided that where any such costs or any portion thereof may be recovered by an application made under sub-rule(1) of rule 135, no application shall lie under this rule within a period of one year from the date of such order unless it is for the recovery of the balance of any costs which has been left unrealized after an application has been made under that sub-rule owing to the insufficiency of the amount of the security deposits referred to in that sub-rule.

CHAPTER – XX

CORRUPT PRACTICES AND ELECTORAL OFFENCES

137. Corrupt practices : The corrupt practices specified in section 123 of the Representation of the People Act, 1951 (43 of 1951) shall be deemed to be the corrupt practices for the purposes of elections to any Gram Panchayat, Panchayat Samiti and the Zilla Parishad, with such modifications, as the Administrator may by one or more orders to be published in the Official Gazette, specify, from time to time.

138. Promoting enmity between classes in connection with election : No person shall, in connection with an election under the Regulation and these rules, promote or attempt to promote on grounds of religion, caste, race, community or language, feelings of enmity or hatred between different classes of the citizens of India.

139. Prohibition of public meetings on the day preceding the election day and on the election day :
No person shall convene, hold or attend any public meeting in any Panchayat area during the period of forty eight hours ending with the hour fixed for the conclusion of the poll for any election in that area.

140. Disturbances at election meetings :

(1) No person shall, at a public meeting act or incite others to act in a disorderly manner for the purpose of preventing the transaction of the business for which the meeting was called together.

(2) This rule applies to any public meeting of a political character held in any constituency between the date of the issue of a notification under the Regulation or these rules calling upon the constituency to elect a member and the date on which such election is held.

141. Restrictions on the printing of pamphlets, posters, etc. :

(1) No person shall print or publish, or cause to be printed or published, any election pamphlet or poster which does not bear on its face the names and addresses of the printer and the publisher thereof.

(2) No person shall print or cause to be printed any election pamphlet or poster -

(a) unless a declaration as to the identity of the publisher thereof, signed by him and attested by two persons to whom he is personally known, is delivered by him to the printer in duplicate; and

(b) unless, within a reasonable time after the printing of the document, one copy of the declaration is sent by the printer, together with one copy of the document, to the Director of Panchayats Elections.

(3) For the purpose of this rule, -

(a) any process for multiplying copies of a document other than copying it by hand, shall be deemed to be printing and the expression "printer" shall be construed accordingly; and

(b) "election pamphlet or poster" means any printed pamphlet, handbill, or other document distributed for the purpose of promoting or prejudicing the election of a candidate or a group of candidates or any placard or poster having reference to an election, but does not include any handbill, placard or poster merely announcing the date, time, place and other particulars of an election meeting or routine instructions to election agents or workers.

142. Officers, etc. at elections not to act for candidates or to influence voting:

(1) No person who is a returning officer or an assistant returning officer, or a presiding officer or polling officer at an election, or an officer or clerk appointed by the returning officer or the presiding officer to perform any duty in connection with an election shall in the conduct or the management of the election do any act (other than the giving of vote) for the furtherance of the prospect of the election of a candidate.

(2) No such person as aforesaid, and no member of a police force shall endeavor -

(a) to persuade any person to give his vote at an election, or

(b) to dissuade any person from giving his vote at an election, or

(c) to influence the voting of any person at an election in any manner.

143. Prohibition of canvassing in or near the polling stations :

(1) No person shall, on the date or dates on which a poll is taken at any polling station, commit any of the following acts within the polling stations or in any public or private place within a distance of one hundred metres of the polling station, namely :-

- (a) canvassing for votes; or
- (b) soliciting the vote of any elector; or
- (c) persuading any elector not to vote for any particular candidate; or
- (d) persuading any elector not to vote at the election; or
- (e) exhibiting any notice or sign (other than an official notice) relating to the election.

144. Prohibition of disorderly conduct in or near polling station :

(1) No person shall, on the date or dates on which a poll is taken at any polling station -

- a) use or operate within or at the entrance of the polling station, or in any public or private place in the neighbourhood thereof, any apparatus for amplifying or reproducing the human voice, such as megaphone or loudspeaker; or
- (b) shout, or otherwise act in a disorderly manner within or at the entrance of the polling station, or in any public or private place in the neighbourhood thereof so as to cause annoyance to any person visiting the polling station for the poll, or so as to interfere with the work of the officers and other persons on duty at the polling station.

(2) If the presiding officer of a polling station has reason to believe that any person is not complying with the provisions of sub-rule (1), he may direct any police officer to take such steps as may be reasonably necessary for preventing any such contravention and the police officer may seize any apparatus used for such contravention.

145. Misconduct at the polling station :

(1) Any person who during the hours fixed for the poll at any polling station misconducts himself or fails to obey the lawful directions of the presiding officer may be removed from the polling station by the presiding officer or by any polling officer on duty or by any person authorized in this behalf by any such presiding officer.

(2) The powers conferred by sub-rule (1) shall not be exercised so as to prevent any elector who is otherwise entitled to vote at a polling station for having an opportunity of voting at that station.

146. Failure to observe procedure for voting : If any elector to whom a ballot paper has been issued, refuses to observe the procedure prescribed for voting, the ballot paper issued to him shall be liable for cancellation.

147. Government servants not to act as election agent, polling agent or counting agent : No government servant shall act as an election agent or a polling agent or a counting agent of a candidate at an election.

148. Ballot papers from polling station are not to be removed :

(1) No person at any election shall fraudulently take or attempt to take a ballot paper out of a polling station or willfully aid or abet doing of any such act.

(2) If a presiding officer of a polling station has reason to believe that any person is contravening the provisions of sub rule (1), such officer may before such person leaves the polling station, direct a police officer to search such person :

Provided that when it is necessary to cause a woman to search, the search shall be made by another women with strict regard to decency.

(3) Any ballot paper found upon such person shall be made over for safe custody to a police officer by the presiding officer.

149. Other acts : No person shall at an election –

- (a) fraudulently deface, fraudulently destroy any nomination paper; or
- (b) fraudulently deface, or destroy or remove any list, notice or other document affixed by or under the authority of a returning officer; or
- (c) fraudulently deface or fraudulently destroy any ballot paper or the official mark on any ballot paper or any declaration or identity; or
- (d) without due authority supply any ballot paper to any person or receive any ballot paper from any person or possess any ballot paper; or
- (e) fraudulently put into any ballot box anything other than the ballot paper which he is authorized by law to put in; or
- (f) without due authority destroy, take, open, or otherwise interfere with any ballot box or ballot paper then in use for the purpose of the election; or
- (g) fraudulently or without due authority, as the case may be, attempt to do any of the foregoing acts or willfully aid or abet the doing of any such acts.

CHAPTER – XXI

POWERS OF ELECTION COMMISSION IN CONNECTION WITH INQUIRIES AS TO DISQUALIFICATIONS OF MEMBERS

150. Powers of Election Commission :

(1) Where in connection with the tendering of any opinion to the Deputy Commissioner under section 14, and to the Chief Secretary under sections 111, and 149 of the Regulation, the Commission considers it necessary or proper to make an inquiry, and the Commission is satisfied that on the basis of the affidavits filed and the documents produced in such enquiry by the parties concerned of their own accord, it cannot come to a decisive opinion on the matter which is being inquired into, the Commission shall have, for the purposes of such inquiry, the powers of a civil court, while trying a suit under the Code of Civil Procedure, 1908 (5 of 1908), in respect of the following matters, namely :-

- (a) summoning and enforcing the attendance of any person and examining him on oath;
- (b) requiring the discovery and production of any document or other material object producible as evidence;
- (c) receiving evidence on affidavits;
- (d) requisition any public record or a copy thereof from any court or office;
- (e) issuing commissions for the examination of witnesses or documents.

(2) The Commission shall also have the power to require any person, subject to any privilege which may be claimed by that person under any law for the time being in force, to furnish information on such points or matters as in the opinion of the Commission may be useful for, or relevant to, the subject matter of the inquiry.

(3) Any proceeding before the Commission shall be deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Indian Penal Code (45 of 1860).

151. Statements made by persons to the Commission : No statement made by a person in the course of giving evidence before the Commission shall subject him to, or be used against him in, any civil or criminal proceeding except a prosecution for giving a false evidence by such statement :

Provided that the statement –

- (a) is made in reply to a question which he is required by the Commission to answer; or
- (b) is relevant to the subject matter of the inquiry.

152. Procedure to be followed by the Commission : The Commission shall have the power to regulate its own procedure (including fixing of places and times of its sittings and deciding whether to sit in public or in private).

153. Protection of action taken in good faith : No suit, prosecution or other legal proceeding shall be brought against the Commission or any person acting under the direction of the Commission in respect of anything which is in good faith done or intended to be done in pursuance of the foregoing provisions of this Chapter, or of any order made thereunder or in respect of tendering of any opinion by the Commission to the Deputy Commissioner or Chief Secretary, as the case may be, or in respect of the publication, by or under the authority of the Commission of any such opinion, paper or proceedings.

CHAPTER – XXII

MISCELLANEOUS

154. Extension of time for completion of election : It shall be competent for the Commission for reasons which it considers sufficient, to extend the time for the completion of any election by making necessary amendments in the notification issued by it.

155. Requisitioning of premises, vehicles, etc. for election purposes :

- (1) If it appears to the Administrator that in connection with an election to be held to any Panchayat:
 - (a) any premises are needed or are likely to be needed for the purpose of being used as a polling station or for the storage of ballot boxes after a poll has been taken; or
 - (b) any vehicle, vessel or animal is needed or is likely to be needed for the purpose of transport of ballot boxes to or from any polling station or transport of members of the police for maintaining order during the conduct of such election, or transport of any officer or other person for performance of any duties in connection with such election, the Administrator may, by order in writing requisition such premises or such vehicle, as the case may be, and make such further orders as may appear to him to be necessary or expedient in connection with the requisitioning:

Provided that no vehicle, vessel or animal which is being lawfully used by a candidate or his agent for any purpose connected with the election of such candidate shall be requisitioned under this sub-rule until the completion of the poll at such election.

(2) The requisition shall be effected by an order in writing addressed to the person deemed by the Administrator to be the owner or person in possession of the property and such order shall be served on the person to whom it is addressed -

- (a) where the person so addressed is a Corporation or firm, in the manner provided for the service of summons in the Code of Civil Procedure, 1908 (5 of 1908); and
- (b) where the person to whom such an order is addressed is an individual -
 - (i) personally by delivering or tendering the order; or
 - (ii) by registered post; or
 - (iii) if the person cannot be found, by leaving an authentic copy of the order with any adult member of his family or by affixing such copy to some conspicuous part of the premises in which he is known to have last resided or carried on business or personally worked for again.

(3) Whenever any property is requisitioned under sub-rule(1), the period of such requisition shall not extend beyond the period for which such property is required for any of the purposes mentioned in that sub-rule.

(4) In this rule-

- (a) 'premises' means any land, building or part of a building and includes hut, shed or other structure or any part thereof.
- (b) 'vehicle' means any vehicle used or capable of being used for the purpose of road transport, whether propelled by mechanical power or otherwise.

156. Payment of Compensation : whenever in pursuance of rule 155 the Administrator requisitions any premises, there shall be paid to the persons interested compensation the amount of which shall be determined by taking into consideration the following, namely:-

- (i) the rent payable in respect of the premises or if no rent is so payable, the rent payable for similar premises in the locality;
- (ii) if in consequence of the requisition of the premises, the person interested is compelled to change his residence or place of business, the reasonable expenses, if any, incidental to such change:

Provided that where any person interested being aggrieved by the amount of compensation so determined makes an application within fourteen days from the date of determination of the amount of such compensation or where the amount of such compensation has been determined in the absence of the person interested or, as the case may be, the owner, fourteen days, from the date on which the intimation of such determination is sent to that person or owner, to the Administrator for referring the matter to an arbitrator, the amount of compensation to be paid shall be such as the arbitrator appointed in this behalf by the Administrator may determine:

Provided further that where there is any dispute as to the title to receive the compensation or as to the apportionment of the amount of compensation, it shall be referred by the Administrator to an arbitrator appointed in this behalf by him for determination, and shall be determined in accordance with the decision of such arbitrator.

Explanation : In this sub-rule, the expression 'person interested' means the person who was in actual possession of the premises requisitioned under rule 155 immediately before the requisition, or where no person was in such actual possession the owner of such premises.

(2) Whenever in pursuance of rule 155, the Administrator requisitions any vehicle, vessel or animal there shall be paid to the owner thereof compensation the amount of which shall be determined by the Administrator on the basis of the fares or rates prevailing in the locality for the hire of such vehicle, vessel or animal :

Provided that where there is a dispute regarding the amount of compensation or apportionment of the amount of compensation, the procedure laid down in sub-rule (1) shall be followed.

157. Power to obtain information : The Administrator may with a view to requisition any property under rule 155 or determining the compensation payable under rule 156, by an order, require any person to furnish to such authority as may be specified by him in the order, such information in possession relating to such property as may be so specified.

158. Powers to entry into and inspection of premises etc. :

(1) Any person authorized in this behalf by the Administrator may enter into any premises and inspect such premises and any vehicle, vessel or animal for the purpose of determining whether, and if so in what manner, an order under rule 155 should be made in relation to such premises, vehicle, vessel or animal or with a view to securing compliance with any order made under that rule.

(2) In this rule the expression 'premises' and 'vehicle' have the same meanings as in rule 155.

159. Eviction from requisitioned premises :

(1) Any person remaining in possession of any requisitioned premises in contravention of any order made under rule 155 may be summarily evicted from the premises by any officer empowered by the Administrator in this behalf.

(2) Any officer so empowered may, after giving to any woman not appearing public reasonable warning and facility to withdraw, remove or open any lock or bolt or break open any door of any building or do any other act necessary for effecting such eviction.

160. Release of premises from requisition :

(1) When any premises requisitioned under rule 155 are to be released from requisition, the possession thereof shall be delivered to the person from whom possession was taken at the time when the premises were requisitioned, or if there were no such person, to the person deemed by the Administrator to be the owner of such premises, and such delivery of possession shall be a full discharge of the Administrator from all liabilities in respect of such delivery, but shall not prejudice any rights in respect of the premises which any other person may, be entitled by due process of law to enforce against the person to whom possession of the premises is so delivered.

(2) Where the person to whom possession of any premises requisitioned under rule 155 is to be given under sub-rule(1) cannot be found or is not readily ascertainable or has no agent or any other person empowered to accept delivery on his behalf, the Administrator shall cause a notice declaring that such premises are released from requisition to be affixed on some conspicuous part of such premises and publish the notice in the Official Gazette.

(3) When a notice referred to in sub-rule(2) is published in the Official Gazette, the premises specified in such notice shall cease to be subject to requisition on and from the date of such publication and be deemed to have been delivered to the person entitled to possession thereof; and the Administrator shall not be liable for any compensation or other claim in respect of such premises for any period after the said date.

161. Delegation of functions of the Administrator with regard to requisitioning : The Administrator may, by notification in the Official Gazette, direct that any powers conferred or any powers conferred or any duty imposed on him by any of the provisions of rules 155 to 160 shall, under such conditions, if any, as may be specified in the direction, be exercise or discharged by such officer or class of officers as may be so specified.

APPENDIX TO THE A & N ISLANDS

**(PANCHAYAT) (PREPARATION OF ELECTORAL ROLLS
AND CONDUCT OF ELECTION) RULES, 1995**

Form Nos.

Form No.1	Notice of publication of Electoral Roll in draft.
Form No.2	Suggestion or objection to the inclusion or exclusion of names of voters residing in the territorial limits of Gram Sabha.
Form No.3	Notice of final publication of electoral roll.
Form No.4	Notice of Election.
Form No.5	Nomination paper.
Form No.6	Notice of Nomination.
Form No.7	List of validly nominated candidates.
Form No.8	Notice of withdrawal of candidature.
Form No.9	List of contesting candidates.
Form No.10	Appointment of election agent.
Form No.11	Revocation of appointment of election agent.
Form No.12	Appointment of polling agent.
Form No.13	Revocation of appointment of polling agent.
Form No.14	Appointment of counting agents.
Form No.15	Revocation of the appointment for counting agent.
Form No.16	List of challenged votes.
Form No.17	List of blind and infirm voters.
Form No.18	List of tendered votes.
Form No.19	Part – I : Ballot paper account Part – II : Result of counting.
Form No.20	Final result sheet
Form No.21	Declaration of the result under rule 96(2)
Form No.21 A	Declaration of the result of election under rule 92(2) (a).
Form No.21 B	Declaration of the result of election under rule 47.
Form No.21 C	Declaration of the result of election under rule 47.
Form No.22	Return of election.
Form No.23	Certificate of election.
Form No.24	Affidavit

FORM 1

(See rule 18)

NOTICE OF PUBLICATION OF ELECTORAL ROLL IN DRAFT

The Electors of the Gram Sabha.

Notice is hereby given that the electoral roll has been prepared in accordance with rule 10 of the Andaman and Nicobar Islands (Panchayat) (Preparation of electoral Rolls and conduct of Elections) Rules, 1995 and a copy thereof is available for inspection at my office and at during office hours.

If there be any suggestion or objection to the inclusion or exclusion of names of voters residing within the territorial limits of the said Gram Sabha, as appear in the electoral roll relating to the Andaman and Nicobar Islands House of the People Constituency, it should be lodged on or before 19..... in Form 2.

Every such suggestion or objection (in duplicate) should either be presented in my office or to or sent by post to the address given below so as to reach me not later than the aforesaid date.

(Assistant Commissioner)

Electoral Registration Officer

Date

(Address)

FORM 2
(See rule 19)

Suggestion or objection to the inclusion or exclusion of names of voters residing in the territorial limits of
..... Gram Sabha.

To
The Electoral Registration Officer,
..... Gram Sabha.

Sir,
*I/We request that the names of voters residing in the following houses falling within the territorial
limits of Gram Sabha may be included/excluded as these houses are within/outside the
territorial limit of the Gram Sabha.

Place.....
Date.....

.....
.....
Signature or thumb impression of
the *applicant/applicants.

Intimation of action taken

The application in Form 2 relating to inclusion/exclusion of names of voters residing in the following
houses has been. –

*a) accepted and their names have been included in/excluded from the electoral roll vide Serial
No..... in part No.

*b) rejected for the reason

*House Nos.

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

Electoral Registration Officer

(Address)

Date

Receipt for application

Received the application in Form 2 relating to the following house numbers :-**

- | | |
|----|----|
| 1. | 5. |
| 2. | 6. |
| 3. | 7. |
| 4. | 8. |

Electoral Registration Officer
(Address)

Dated

*Score out the words not applicable

** To be filled by the applicant.

FORM 3

(See rule 15)

Notice of final publication of Electoral Roll

It is hereby notified for public information that the list of amendments to the draft electoral roll for the Gram Sabha has been prepared in accordance with the Andaman and Nicobar Islands (Panchayats) (Preparation of Electoral Rolls and Conduct of Elections) Rules, 1995. A copy of the said roll together with the said list of amendments has been published and will be available for inspection at my office.

.....
Electoral Registration Officer

Place

(Address)

Date.....

.....

FORM 4

(See rule 37)

NOTICE OF ELECTION

Notice is hereby given that :-

1. An election is to be held of a member to constituency of Gram Panchayat/Panchayat Samiti/Zilla Parishad.

2. Nomination papers may be delivered by a candidate or his proposer to the Returning Officer, at or to the Assistant Returning Officer, at between 11 a.m. and 3 p.m. on any day (other than a public holiday) not later than the

3. Forms of nomination paper may be obtained at the place and time aforesaid.

4. The nomination paper will be taken up for scrutiny at (place) on at (time)

5. Notice of withdrawal of candidature may be delivered by a candidate or his proposer or his election agent who has been authorized in writing by the candidate to deliver it to either of the officers specified in paragraph 2 above at his office before 3 p.m. on the

6. In the event of the election being contested, the poll will be taken on between the hours of and

Place

Date.....

Returning Officer

Strike off inappropriate words.

FORM 5

(See rule 39)

NOMINATION PAPER

Election to the Constituency of Gram Panchayat/Panchayat Samiti/Zilla Parishad.

I, nominate as a candidate for election to *Gram Panchayat/Panchayat Samiti/Zilla Parishad from the constituency.

Candidate's name

Father's/Husband's name

His postal address
.....
.....

His name is entered at S.No. in part No. of the electoral roll for constituency.

My name is and it is entered at S.No. in part No. of the electoral roll for Constituency.

Date

Signature of proposer

I, the abovementioned candidate, assent to this nomination and hereby declare -

- a) that I have completed 21 years of age;
- *b) that I am set up at this election by the party;
- c) that the symbols I have chosen are, in order of preference (i)..... (ii)..... and (iii)
- d) that my name and my *father's/husband's name have been correctly spelt out above in (name of the language);
- e) that to the best of my knowledge and belief, I am qualified and not also disqualified for being chosen to fill the seat in the *Gram Panchayat/Panchayat Samiti/Zilla Parishad.
- * I further declare that I am a woman.

* I further declare that I am a member of the tribe which is a scheduled tribe in the Union Territory.

Cash deposit Receipt bearing No. dated for rupees..... is attached/has already been attached with my nomination paper received at S.No.

Date

(Signature of Candidate)

*Score out the inappropriate alternative.

FORM 8

(See rule 45)

NOTICE OF WITHDRAWAL OF CANDIDATURE

Election to the *Gram Panchayat/Panchayat Samiti/Zilla Parishad from the constituency.

To

The Returning Officer,

I, a candidate validly nominated at the above election do hereby give notice that I withdraw my candidature.

Place

Signature of validly nominated candidate

Date

This notice was delivered to me at my office at(hour) on (date) by (name) the

Date

Returning Officer

Receipt for notice of withdrawal

(To be handed over to the person delivering the notice)

The notice of withdrawal of candidature by a validly nominated candidate at the election to the *Gram Panchayat/Panchayat Samiti/Zilla Parishad from constituency was delivered to me by the * at my office at(hour) on (date).

Returning Officer

* Here insert one of the following alternatives as may be appropriate:-

(1) Candidate

(2) Candidate's proposer who has been authorized in writing by the candidate to deliver it.

FORM 9

(See rule 46)

LIST OF CONTESTING CANDIDATES

Election to *Gram Panchayat/Panchayat Samiti/Zilla Parishad fromconstituency.

Serial No.	Symbol allotted	Name of candidate	Address of the candidate	Party affiliation
1	2	3	4	5
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				

It is hereby declared that the poll will be taken on (date) between the hours ofand at the polling stations.

Place.....

Returning Officer

Date.....

*Strike off the inappropriate alternatives.

FORM 10

[See rule 48 (1)]

APPOINTMENT OF ELECTION AGENT

Election to*Gram Panchayat/Panchayat Samiti/Zilla Parishad fromconstituency.

To

The Returning Officer,

..... Constituency.

I,.....of a candidate at the above election do hereby appoint of as my election agent from this day at the above election.

Place

Signature of the Candidate

Date.....

I accept the above appointment.

Place

Signature of the election agent

Date.....

Approved

Signature and seal of the Returning Officer.

Note : To be submitted to the Returning Officer in duplicate.

* Strike off the inappropriate alternatives.

FORM 11

[See rule 48 (3)]

REVOCATION OF APPOINTMENT OF ELECTION AGENT

Election to*Gram Panchayat/Panchayat Samiti/Zilla Parishad from theconstituency.

To

The Returning Officer

I,, a candidate at the above election, hereby revoke the appointment ofmy election agent.

Place.....

Date

Signature of Candidate

* Strike off the inappropriate alternatives.

FORM 12

[See rule 49 (2)]

***APPOINTMENT OF POLLING AGENT**

Election to*Gram Panchayat/Panchayat Samiti/Zilla Parishad fromconstituency.

I,**candidate/the election agent of who is a candidate at the above election do hereby appointment..... (Name and address) as a polling agent to attend polling station No..... fixed for the pollat.....

Place.....

Date.....

Signature of **candidate/election agent

I agree to act as such polling agent.

Date

Signature of polling agent

DECLARATION OF POLLING AGENT

TO BE SIGNED BEFORE PRESIDING OFFICER

I, hereby declare that at the above election, I will not do anything forbidden by Rule 73 of the Andaman and Nicobar Islands (Panchayats) (Preparation of Electoral Rolls and Conduct of Elections) Rules, 1995 which I have read/has been read over to me.

Date.....

Signature of polling agent

Signed before me

Date.....

Presiding Officer

*To be handed over to the Polling Agent for production at the polling station fixed for the poll.

** Strike off the inappropriate alternatives.

FORM 13

[See rule 49 (4)]

REVOCATION OF APPOINTMENT OF POLLING AGENT

Election to*Gram Panchayat/Panchayat Samiti/Zilla Parishad fromconstituency.

To

The Presiding Officer,

.....
.....

I, a **candidate/election agent of at the above election, hereby revoke the appointment of**my/his polling agent.

Signature of the Candidate
**/Election agent

Place
Date

** Strike off the inappropriate alternatives.

FORM 14
[See rule 50 (1)]
APPOINTMENT OF COUNTING AGENTS

Election to*Gram Panchayat/Panchayat Samiti/Zilla Parishad from
.....constituency.

To
The Returning Officer,

.....
.....

I,..... a candidate **/the election agent of
who is a candidate at the above election, do hereby appoint the following persons as may **/his counting
agents to attend the counting of votes at

Name of the counting agent

Address of the counting agent

1.

2.

3.

etc.

Date :

Signature of the candidate

**/ Election agent

We agree to act as such counting agents.

1.

2.

3.

etc.

Place.....

Date.....

Signature of the counting agents

Declaration of the Counting agents
(To be signed before the Returning Officer)

We hereby declare that at the above election we will not do anything forbidden by rule 73 of
the Andaman and Nicobar Islands (Panchayat) (Preparation of Electoral Rolls and Conduct of Elections)
Rules, 1995 which we have read **/has been read over to us.

1.

2.

3.

etc.

Date:

Signature of the counting agents

Signature before me

Date :

Signature of the Returning Officer

** Strike off the inappropriate alternatives.

FORM – 15

[See rule 50 (3)]

REVOCATION OF THE APPOINTMENT FOR COUNTING AGENT

Election to**Gram Panchayat/Panchayat
Samiti/Zilla Parishad from theconstituency.

To

The Returning Officer,

.....

.....

I, a candidate **/the election agent of
..... who is a candidate at the above election hereby revoke the
appointment of my **/his counting agent.

Place.....

Date.....

Signature of the candidate
**/ Election agent

** Strike off the inappropriate alternatives.

FORM – 16

[See rule 71 (2) (c)]

LIST OF CHALLENGED VOTES

Election to*Gram Panchayat/Panchayat Samiti/Zilla Parishad fromconstituency.

Number and name of Polling Station constituency.

Sl.No. of entry	Name of elector	Sl. No. of part of roll	Sl. No. of elector's name in that part	Signature or thumb impression of the person challenged	Address of the person challenged	Name of identified, if any	Name of challenger	Order of Presiding Officer	Signature of challenger on receiving refund of deposit.
1	2	3	4	5	6	7	8	9	10

Date.....

Signature of Presiding Officer

*Appropriate particulars of election to be inserted here.

FORM - 17

[See rule 75 (2)]

LIST OF BLIND AND INFIRM VOTERS

Election to **Gram Panchayat/Panchayat Samiti/Zilla Parishad fromconstituency.

Number and name of polling station

Part No. & Sl. No. of elector	Full name of elector	Full name of companion	Address of companion	Signature of companion
1	2	3	4	5

Date :

Signature of the Presiding Officer

*Strike off whichever is inapplicable.

FORM - 18

[See rule 77 (2)]

LIST OF TENDERED VOTES

Election to **Gram Panchayat/Panchayat Samiti/Zilla Parishad fromconstituency.

Number and name of polling station

Part No., Sl. No. & name of elector	Address of elector	Sl. No. of tendered ballot paper	Sl. No. of ballot paper issued to the person who has already voted	Signature of thumb impression of person tendering vote.
1	2	3	4	5

Date.....

Signature of Presiding Officer

** Appropriate particulars of the election to be inserted here.

FORM - 19

[See rule 80 (1)]

PART I : BALLOT PAPER ACCOUNT

Election to **Gram Panchayat/Panchayat Samiti/Zilla Parishad from theconstituency.

Number and name of polling station

	Serial	Nos.
Total		

	From	To

1. Ballot paper received.
 2. Ballot papers unused (i.e. not issued to voters)
 - a) with the signature of presiding officer
 - b) without the signature of presiding officer
 - * Total (a+b)
 3. *Ballot paper used at the polling station (1-2-3)
 4. *Ballot papers used at the polling station but NOT INSERTED INTO THE BALLOT BOX.
 - a) Ballot paper cancelled for violation of voting procedure
 - b) Ballot papers cancelled for other reasons
 - c) Ballot papers used as tendered ballot papers
 - * Total (a+b+c)
 5. *Ballot paper to be found in the ballot box (3-4-5)
- * (Serial number need not be given)
 ** Strike off whichever is inapplicable.

Date.....

Signature of Presiding Officer

Part II – Result of Counting

I	Name of Candidate	No. of valid votes
Cast		
1.		
2.		
3.		
4.		
5.		
etc.		
II	Rejected Ballot papers	
III	Total	

Whether the total number of ballot papers Shown in item No. III tallies with the total

Shown against item No.5 of part I or any
Discrepancy noticed between these two
Totals.

Place

Date

Signature of the Counting Supervisor

Place.....

Date

Signature of the Returning Officer

FORM - 20

[See rule 89 (7)]

FINAL RESULT SHEET

Election to **Gram Panchayat/Panchayat Samiti/Zilla
Parishad fromconstituency.

Sl. No. of polling station	No. of valid votes cast in favour of candidates				Total of valid votes	No. of rejected votes	Total No. of valid and rejected votes	Total No. of tendered votes
	A	B	C	D				
1	2				3	4	5	6
1.								
2.								
3. etc.								
Total votes polled								

Place

Date.....

Returning Officer

*Strike off the alternative inapplicable.

FORM - 21

[See rule 96 (2)]

Declaration of the result under rule 96(2) of the Andaman and Nicobar Islands (Panchayats) (Preparation of Electoral Rolls and Conduct of Elections) Rules, 1995.

Election to ** Gram Panchayat/Panchayat Samiti/Zilla Parishad from the constituencies ** reserved for Women/Scheduled Tribes.

In pursuance of the provisions contained in rule 96(2) (a) of the Andaman and Nicobar Islands (Panchayats) (Preparation of Electoral Rolls and Conduct of Elections) Rules, 1995 I declare that

..... (Name)
..... (Address)

sponsored by(name of the recognized/registered Political Party) has been duly elected to fill the seat in the said Panchayat from the above constituency.

Place
Date

Returning Officer

** Strike off the inappropriate alternative.

FORM - 21 A

[See rule 96 (2)]

Declaration of result of Election under rule 96(2) (a) of the Andaman and Nicobar Islands (Panchayats) (Preparation of Electoral Rolls and Conduct of Elections) Rules, 1995.

Election to ** Gram Panchayat/Panchayat Samiti/Zilla Parishad from the constituencies.

In pursuance of the provisions of rule 96 (2) (a) of the Andaman and Nicobar Islands (Panchayats) (Preparation of Electoral Rolls and conduct of Elections) Rules, 1995, I declare that
..... (Name)(address) sponsored by
.....(name of the recognized political party) has been duly elected to fill the vacancy caused in that Panchayat by the resignation ofdeath of
..... election ofhaving become/having been declared vacant.

Place
Date

Signature of returning Officer

**Score out, if inappropriate.

FORM – 21 B

[See rule 47 (1)]

(For use in General Election when seat is uncontested)

Declaration of the Result of election under rule 47.

Election to** Gram Panchayat/Panchayat Samiti/Zilla Parishad from the constituencies.

In pursuance of the provisions of sub-rule (1) of rule 47 of the Andaman and Nicobar Islands (Panchayats) (Preparation of Electoral Rolls and Conduct of Elections) Rules, 1995, I hereby declare that (Name) sponsored by (Name of the political party)..... (address of the candidate) has been duly elected to fill the seat in that Panchayat from the above constituency.

Place

Date

Signature of Returning Officer

** Score out the inappropriate words.

FORM – 21 C

[See rule 47 (1)]

(For use in Election to fill a casual vacancy when seat is uncontested)

Declaration of the Result of election under rule 47.

Election to* Gram Panchayat/Panchayat Samiti/Zilla Parishad from the constituencies.

In pursuance of the provisions contained in sub-rule (1) of rule 47 of the Andaman and Nicobar Islands (Panchayats) (Preparation of Electoral Rolls and conduct of Elections) Rules, 1995, I hereby declare that (Name) sponsored by (Name of the political party) has been duly elected to fill the vacancy caused in that Panchayat by the *resignation/death/election of (having been declared void) and the seat having been vacant.

Place

Date

Returning Officer Signature

** Score out, if inappropriate.

FORM - 22

[See rule 96 (2) (b)]

RETURN OF ELECTION

Election to theGram Panchayat/Panchayat Samiti/Zilla Parishad from the constituency reserved for **/Scheduled Tribes/Women.

Serial Number	Name of Candidate	Party affiliation	Number of votes polled
1	2	3	4

Total number of electors
 Total number of valid votes polled
 Total number of rejected votes
 Total number of tendered votes

I declare that -

of address has been duly elected to fill the set.

Place

Date

Returning Officer

* Appropriate particulars of the election to be inserted here.

** Strike off the inappropriate alternative.

FORM - 23

(See rule 97)

CERTIFICATE OF ELECTION

I, Returning Officer for the * Gram Panchayat/Panchayat Samiti/Zilla Parishad from constituency hereby certify that I have on the day of 199.....declared Shri/Smti. of..... sponsored by..... (Name of recognized political party) to have been duly elected by the said constituency in the General election/Bye-election to be a member of the said Panchayat and that in token thereof I have granted to him this Certificate of Election.

Place

Date

Returning Officer
(Seal)

* Appropriate particulars of the election to be inserted here.

** Strike off the inappropriate alternative.

+ Score out, if not inappropriate.

FORM - 24

[See rule 111 (1)]

AFFIDAVIT

I, the petitioner in the accompanying election petition calling in question the election of Shri/Smti. (respondent No..... in the said petition) make solemn affirmation and say—

(a) that the statement made in paragraphsof the accompanying election petition about the commission of the corrupt practice of * Rs..... and the particulars of such corrupt practice mentioned in paragraphs of the same petition and in paragraph of the schedule annexed thereto are true to my knowledge;

(b) that the statement made in paragraphs..... of the said petition about the commission of the corrupt practice of *..... and the particulars of such corrupt practices given in paragraphs..... of the said petition and in paragraphs..... of the said petition and in paragraphs..... of the Schedule annexed thereto are true to my information;

(c)

(d)

Signature of deponent

*Here specify the name of the corrupt practice.

Solemnly affirmed/sworn by Shri/Smti..... at this day of199.....

Before me,
Magistrate of the first class/
Notary/Commissioner of Oaths.

VAKKOM PURUSHOTHAMAN
LIEUTENANT GOVERNOR

By order and in the name of the Lieutenant Governor,

M. RAJENDRAN
ASSISTANT SECRETARY (PANCHAYATS)



असाधारण
EXTRAORDINARY
प्राधिकार से प्रकाशित
Published By Authority

No. 146/95, Port Blair Friday, September 1, 1995

ANDAMAN AND NICOBAR ADMINISTRATION
SECRETARIAT

Port Blair, dated the 1st September, 1995

NOTIFICATION

No.146/95 F.No. 4-118/95(Panch). WHEREAS the draft Andaman and Nicobar Islands (Panchayats) Preparation of Electoral Rolls and Conduct of Elections) (Amendment) Rules, 1995 were published in the Official Gazette inviting suggestions/objections from the general public upto 31st August, 1995 vide Notification No. 142/95 F.No.4-118/95 (Panch.) dated 25th August, 1995.

AND WHEREAS no suggestion or objection has been received in the matter.

NOW, THEREFORE, in exercise of the powers conferred under section 202 of the Andaman and Nicobar Islands (Panchayats) Regulation, 1994, 1, VAKKOM PURUSHOTHAMAN, LIEUTENANT GOVERNOR (ADMINISTRATOR) hereby make the following rules with immediate effect.

THE ANDAMAN AND NICOBAR ISLANDS (PANCHAYATS) (PREPARATION
OF ELECTORAL ROLLS AND CONDUCT OF ELECTIONS)
(AMENDMENT) RULES, 1995

1. Short title and commencement.

- (i) These rules may be called the Andaman and Nicobar Islands (Panchayats) (Preparation of Electoral Rolls and Conduct of Elections) (Amendment) Rules, 1995.
- (ii) These rules shall come into force at once.

2. After the existing rule 58 of the Andaman and Nicobar Islands (Panchayats) (Preparation of Electoral Rolls and Conduct of Elections) Rules, 1995, the following shall be added :

"However, this will not apply to electors on election duty"

58 A. Casting of votes by electors on election duty.

An elector, who by reason of his being on election duty is unable to vote at the polling station where he is entitled to vote, may send an application in Form 25 addressed to the returning officer expressing his wish to vote by post. Such application should reach the returning officer seven days or such shorter period as the returning officer may allow before the date of poll. The returning officer, if he is satisfied that the applicant is an elector on election duty, shall issue a ballot paper to him. Such ballot paper shall be in the same form as an ordinary ballot paper but without any symbol.

Explanation : "Elector on election duty" means any presiding officer, polling officer or other public servant engaged on election duty.

58 B. Issue of ballot papers to electors on election duty.

- (i) A ballot paper shall be delivered to an elector on election duty by the returning officer or such other officer as may be authorized by the Commission together with a copy of Form 26 (Declaration by elector) and Form 26 A (Instructions for the guidance of the Elector).
- (ii) The returning officer shall record on the counterfoil of the ballot paper the electoral roll number of the elector as entered in the marked copy of the electoral roll.
- (iii) The returning officer shall seal in a separate packet the counterfoils of the ballot papers issued to the electors on election duty and record on the packet a brief description of the contents and the date on which it was sealed.

58C. An elector on election duty, who has received a ballot paper and desires to vote, shall record his vote on the ballot paper in accordance with the directions contained in form 26 A and then enclose it in a cover.

58D. After an elector has recorded his vote and made his declaration in Form 26, he shall return the ballot paper and declaration to the returning officer in accordance with the instructions communicated to him in Form 26A so as to reach the returning officer before the close of poll.

3. After the existing rule 86 of the Andaman and Nicobar Islands (Panchayats) (Preparation of Electoral Rolls and Conduct of Elections) Rules, 1995, the following shall be added :

"86A. Counting of votes of electors on election duty.

- (i) No cover containing ballot papers received by the returning officer after the close of poll shall be opened and no vote contained in any such cover shall be counted.
- (ii) The returning officer shall place all the declarations in Form 26 which he has found to be in order in a separate packet which shall be duly sealed.
- (iii) A ballot paper shall be rejected -
 - (a) if it bears any mark (other than the mark to record the vote) or writing by which the elector can be identified; or
 - (b) if no vote is recorded thereon; or
 - (c) if votes are given on it in favour of more candidate than one; or
 - (d) if it is spurious ballot paper; or
 - (e) if it is so damaged or mutilated that its identity as a genuine ballot paper cannot be established; or
 - (f) if the mark indicating the vote is placed on the ballot paper in such a manner as to make it doubtful to which candidate the vote has been given.
- (iv) A vote recorded on a ballot paper shall not be rejected merely on the ground that the mark indicating the vote is indistinct or made more than once, if the intention that the vote shall be for a particular candidate clearly appears from the way the paper is marked.
- (v) The returning officer shall count all the valid votes received from the electors on election duty in favour of each candidate, record the total thereof in the result sheet in Form 20 and announce the same.
- (vi) Thereafter all the valid ballot papers and all the rejected ballot papers shall be separately bundled and kept together in a packet, which shall be sealed with the seals of the returning officer and of such of the candidates, their election agents or counting agents as may desire to affix their seals thereon; and on the packet so sealed shall be recorded the name of the constituency, the date of counting and a brief description of its contents".

Sd/-
VAKKOM PURUSHOTHAMAN
LIEUTENANT GOVERNOR

By order and in the name of the Lieutenant Governor,

Sd/-
M. RAJENDRAN
ASSISTANT SECRETARY (PANCHAYATS)
PFN : Amendment

FORM NO. 25

(See rule 58 A)

APPLICATION FOR BALLOT PAPER FOR ELECTORS ON ELECTION DUTY

To

The Returning Officer,

.....

.....

Sir,

I intend to cast my vote by post at the ensuing election to the Zilla Parishad/Panchayat Samiti/Gram Panchayat/Pradhan fromconstituency.

My name is entered at Serial No.....Part No..... of the electoral roll for constituency.

Yours faithfully

Place

Date

(.....)

FORM NO. 26

(See rule 58 B)

DECLARATION BY ELECTOR ON ELECTION DUTY

Election to the Zilla Parishad/Panchayat Samiti/Gram Panchayat/Pradhan.

I hereby declare that I am the elector to whom the postal ballot paper bearing serial number..... has been issued at the above election.

Date

Signature of elector.....

Address.....

.....

FORM NO. 26 A

(See rule 58 B)

INSTRUCTIONS FOR GUIDANCE OF ELECTORS

The persons whose names are printed on the ballot paper issued herewith are candidates at the above election. Record your vote by placing clearly a mark opposite the name of the candidate to whom you wish to give your vote. The mark should be so placed as to indicate clearly and beyond doubt to which candidate you are giving your vote. If the mark so placed as to make it doubtful to which candidate you have given your vote, your vote will be invalid.

Please remember that you only one vote. Accordingly you should not vote for more than one candidate. If you do so, your ballot paper will be rejected.

Do not put your signature or write any word or put any mark, sign or writing whatsoever on the ballot paper other than the mark required to record your vote.

After you recorded your vote on the ballot paper, place the ballot paper in a cover. Close the cover and secure it by seal or otherwise.

You may then sign the declaration in Form No. 26 also issued herewith.

You must ensure that the cover reaches the Returning Officer before the close of poll. Please note that if the cover reaches the Returning Officer after the hour fixed for close of the poll, your vote will not be counted.



असाधारण
EXTRAORDINARY
प्राधिकार से प्रकाशित
Published By Authority

No. 70/98 Port Blair Tuesday, Dated the 2nd June, 1998

**ANDAMAN AND NICOBAR ADMINISTRATION
SECRETARIAT**

Port Blair, dated the 2nd June, 1998

NOTIFICATION

No. 65/98. F.No. 1-14/98-EC/PR. Whereas the draft Andaman and Nicobar Islands (Panchayats) (Preparation of electoral rolls and conduct of elections) Amendment-II Rules, 1998 were published in the official Gazette inviting suggestions/objections from the general public and those likely to be affected by the final publication of the said draft amendment rules, giving a period of one month for filing objections and or suggestions vide Notification No. 42/98 F.No.1-14/98-EC/PR and Gazette No. 47/98 dated 16th April, 1998;

AND WHEREAS, no suggestions and or objections has been received in the matter;

NOW THEREFORE, in exercise of the powers conferred under section 202 of the Andaman and Nicobar Islands (Panchayats) Regulation, 1994, Ishwari Prasad Gupta, Lieutenant Governor (Administrator), Andaman and Nicobar Islands hereby make the following rules with immediate effect being the IInd amendment to the Andaman and Nicobar Islands (Panchayats) (Preparation of Electoral Rolls and Conduct of Elections) Rules, 1995.

AMENDMENT – II

1. **Short title and Commencement** : (i) These rules may be called the Andaman and Nicobar Islands (Panchayats) (Preparation of electoral rolls and conduct of elections) (Amendment-II) Rules, 1998.

(ii) They shall come into force from the date of their publication in the Official Gazette.

2. After sub-rule 1 of rule 17 of the Andaman and Nicobar Islands (Panchayats) (Preparation of electoral rolls and conduct of election) Rules, 1995 (hereinafter referred to as "the said rules") the following proviso shall be added :

"Provided that for the revision of Electoral Rolls under section 8 of Andaman and Nicobar Islands (Panchayats) Regulation, 1994, the latest finalized Electoral Rolls as is comprised in the relevant territorial area of a Gram Sabha shall be the draft Electoral Rolls of members of that Gram Sabha to be finalized after settlement of claims and objections so received after draft publication."

3. In the said rules after sub-rule(2) of rule 17, the following shall be inserted as sub-rule(3):-

"(3) The Assistant Commissioner, under superintendence, direction and control of the Election Commission shall revise the electoral rolls so prepared atleast once in a financial year by publishing the last finalized the Electoral Rolls as the draft Electoral Rolls to finalized the Electoral Rolls under rule 18 to 21 of these rules".

Sd/-
(ISHWARI PRASAD GUPTA)
LIEUTENANT GOVERNOR

By order and in the name of the Lieutenant Governor,

Sd/-
M. RAJENDRAN
ASSISTANT SECRETARY (PANCHAYATS)

The A & N Islands
Panchayats (Levy, Assessment,
Collection and Appropriation of Taxes,
Duties and Fees by the Zilla Parishad)
Rules, 2002

THE ANDAMAN AND NICOBAR ISLANDS
PANCHAYATS

(LEVY, ASSESSMENT, COLLECTION
AND APPROPRIATION OF TAXES,
DUTIES AND FEES BY THE
ZILLA PARISHAD)

RULES, 2002

अण्डमान तथा
ANDAMAN AND



निकोबार राजपत्र
NICOBAR GAZETTE

असाधारण
EXTRAORDINARY
प्राधिकार से प्रकाशित
Published By Authority

No. 92, Port Blair, Wednesday, April, 24, 2002

ANDAMAN AND NICOBAR ADMINISTRATION
SECRETARIAT

NOTIFICATION

Port Blair, dated the 24th April, 2002

No. 91/2002-F.No. 3-27/97-PR - Whereas the draft Andaman and Nicobar Islands Gram Panchayats (Levy, Assessment, Collection and Appropriation of Taxes, Duties and Fees by the Zilla Parishad) Rules, 1998 were published in the Official Gazette as required under sub-section (1) of section 202 of the Andaman and Nicobar Islands (Panchayats) Regulation, 1994 (No. 1 of 1994) inviting suggestions/objections from the general public;

And whereas no specific suggestions or objections acceptable to the Administrator has been received in the matter;

Now, therefore, in exercise of the powers conferred under section 202 read with Section 170 of the said Regulation, I, Shri N.N.Jha, Lieutenant Governor, Andaman and Nicobar Islands hereby make the following Rules with immediate effect :

THE ANDAMAN AND NICOBAR ISLANDS PANCHAYATS (LEVY, ASSESSMENT, COLLECTION AND APPROPRIATION OF TAXES, DUTIES AND FEES BY THE ZILLA PARISHAD) RULES, 2002

1. Short title, extend and commencement :-

- (i) These Rules may be called the Andaman and Nicobar Panchayats (Levy, Assessment, Collection and Appropriation of Taxes, Duties and Fees by the Zilla Parishad) Rules, 2002.
- (ii) They shall extend to the whole of the Union Territory of Andaman and Nicobar Islands except the areas included in the Municipality under the provisions of the Andaman and Nicobar Islands (Municipal Boards) Regulation, 1957 and the areas notified before the commencement of the Andaman and Nicobar Islands (Panchayats) Regulation, 1994 as reserved areas under sub-section(1) of section (3) of the Andaman and Nicobar Islands (Protection of Aboriginal Tribes) Regulation, 1956.
- (iii) These Rules shall come into force at once after final publication.

2. Definitions :-

- (a) In these Rules, unless the context otherwise requires;
- (b) "Chief Executive Officer" means the Chief Executive Officer of the Zilla Parishad;
- (c) "Clause" means clause of a rule or sub-rule of these Rules;
- (d) "Part" means Part of these Rules;
- (e) "Regulation" means the Andaman and Nicobar Islands (Panchayats) Regulation, 1994 (No. 1 of 1994);
- (f) "Rule" means a rule of these Rules; and
- (g) all other expressions, words and phrases used in these Rules and not defined herefn, but defined in the Regulation, shall have the meaning respectively assigned to them in the Regulation.

3. Procedure and limits for levy, assessment, collection and appropriation of taxes, duties and fees by the Zilla Parishad :-

Subject to the provisions contained in section 170 of the Regulation.

a) The Zilla Parishad shall, by a resolution passed in its meeting proposing the levy, assessment, collection and appropriation of taxes, duties and fees described in section 170 and in such resolution shall specify the rates at which they shall be levied and collected :

Provided that such rates shall not be less than the minimum rates specified by the Administrator in these Rules.

b) The Zilla Parishad shall then notify to the public the proposal contained in its resolution together with the relevant Part of these Rules which related to that tax or duty or toll or cess or fee by beat of drum in all the grams comprised in its jurisdiction and by means of a notice in the offices of the Gram Panchayats, Panchayat Samitis, Zilla Parishad, Tahsils and the Directorate of Panchayats specifying a day not earlier than one month after the date of such publication, on or after which the Zilla Parishad shall take the proposal into consideration.

c) Any person residing within the jurisdiction of the Zilla Parishad objecting to the levy and collection of the tax or duty or toll or cess or fee, as the case may be, 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 Zilla Parishad shall consider all objections and suggestions made under clause (c) and may finally decide the levy and collection of the tax or duty or toll or cess or fee, as the case may be and shall also determine the rate at which it is to be levied and collected.

4. Final publication of Rules relating to tax or duty or toll, cess and fee, as the case may be, to be levied and collected :-

Where a Zilla Parishad finally decides to levy and collect the tax or duty or toll or cess or fee, as the case may be, the relevant Rules contained in that Part of these Rules which relate to such tax or duty or toll or cess or fee, together with the notice stating the particular levy to be imposed and collected and the rate thereof shall be published by the Zilla Parishad by affixing a copy thereof in the Notice Board of the Zilla Parishad as also in the official Gazette and by affixing a copy thereof in the offices as specified in clause (b) of rule 3 and shall also announce by beat of drum in all the grams comprised in its jurisdiction, the fact of publication of such notice.

The tax or duty or toll or cess or fee, as the case may be, shall accordingly be levied and collected 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 the notice.

5. Appeal against levy of any tax or duty or toll or cess or fee, as the case may be :-

Any person aggrieved by the assessment, levy or imposition of any tax or fee or duty or toll or cess, as the case may be, under section 170 of the Regulation may, if he so desires, make an appeal to the Deputy Commissioner of the District concerned within 30 days from the date of publication of the notice under rule 4.

PART - II

TAX ON LANDS AND BUILDINGS WITHIN THE LOCAL LIMITS OF THE ZILLA PARISHAD

6. Definitions :- In this Part unless there be anything repugnant to be subject or context -

- a) "Owner" includes the person who receives or is entitled to receive rent of the land or building if the land or building is let;
- b) "Occupier" includes a person in actual possession of a land or building whether as owner, agent or tenant;
- c) "Annual letting value" means the annual letting value for which the land or building may reasonably be expected to be let per year or from year to year; and
- d) "Capital value" means the estimated market value of a land or building.

7. Rate of tax on lands and buildings :- (1) The Zilla Parishad deciding to levy and collect a tax on lands and buildings within the local limits of its jurisdiction shall, subject to the provisions of sub-rule (2) and after following the procedure prescribed in rule 3 and 4, levy and collect it at such rate, based either on the capital value or the annual letting value of the lands and buildings, as may be decided by it, but not exceeding the maximum rate specified in the schedule annexed to this Part.

(2) The following lands and buildings shall be exempt from the levy of tax under sub-rule (1), namely -

- a) lands and buildings which are exclusively used for agricultural purposes and which are subject to agricultural assessment under the provisions for the Andaman and Nicobar Islands Land Revenue and Land Reforms Regulation 1966 (No. 2 of 1966) and the Rules made thereunder;
- b) lands or buildings belonging to a Gram Panchayat, a Panchayat Samiti and the Zilla Parishad and used or intended to be used solely for a public purpose and not used for purposes of profit;
- c) land and building used solely for religious, educational or charitable purposes or for a philanthropic cause;
- d) lands or buildings belonging to the Government and used or intended to be used for a public purpose and not used for purposes of profit; and
- e) lands and buildings, the capital value of which is less than Rs.500/- or annual letting value of which is less than Rs. 100/-.

8. Tax effective from what date : The tax on land and buildings shall be leviable for the year beginning on the 1st day of April and ending on the 31st day of March of the next following Calendar year and shall not come into force except on the following date viz., 1st day of April, 1st day of July, 1st day of October or 1st day of January, in any calendar year and if it comes into force on any day other than 1st day of April, it shall be leviable by the quarter till the 1st day of April next following.

9. Preparation of assessment :- (1) The Chief Executive Officer shall, subject to the general superintendence, control and supervision of the Adhyaksha, prepare or cause the preparation of an assessment list showing -

- a) the serial number or the revenue survey number of each land and building on such land, their actual measurement or size and the plinth area covered by the building.
- b) name of the owner and the occupier, if known;
- c) the Capital valuation or the annual letting value, as the case may be; and
- d) the amount of the tax assessed thereon:

Provided that the Zilla Parishad may, and if so desired by the Administrator, shall entrust the preparation of the assessment list to an Officer of the local Revenue Department not below the rank of a Naib Tahsildar (hereinafter called "the Government Officer" in this Part).

(2) Where the tax is assessed on the annual letting value, a sum equal to ten percent of the said valuation shall be deducted from the valuation in lieu of all allowances for repairs or any other account whatsoever.

3) For the purpose of preparing such assessment list, the Chief Executive Officer or any person acting under his authority or the Government Officer, as the case may be, may inspect any land or building located within the jurisdiction of the Zilla Parishad.

10. Person primarily liable for tax how to be designated if his name cannot be ascertained :- Where the name of the person primarily liable for the payment of tax cannot be ascertained, it shall be sufficient to designate him in the assessment list and in any notice which it may be necessary to serve upon the said person as "the holder" of such land or building without further description.

11. Publication of notice of time fixed for lodging objection : When the assessment list is complete in all respect, the Chief Executive Officer shall cause a notice to be given by beat of drum in the grams within the jurisdiction of the Zilla Parishad that the list is open for inspection at the Offices of the Gram Panchayats, Panchayat Samitis and Tahsildars and the Directorate of Panchayats and that the objection, if any, from any person aggrieved or adversely effected by the assessment list will be considered and decided -

- a) where the assessment list is prepared by the Chief Executive Officer, by the Zilla Parishad; and
- b) where the assessment list prepared by the Government Officer, by such Government Officer, on a day after thirty days of the date of notice thereof.

12. Inspection of amusement list :- Every person whose name is included in the assessment list, the owner or occupier of any land or building, every person claiming to be the owner or occupier of any land or building, every person in the possession of any land or building, included in the assessment list and any agent of such person may inspect the assessment list and take extract therefrom with or without any payment therefore.

13. Consideration of objections to assessment list and authentication of such list :-(1) All objections to the assessment list shall be considered and decided by the Zilla Parishad or the Government Officer, as the case may be, on the date specified in the notice published under rule 11, or on any later date and the decision of the Zilla Parishad or the Government Officer, as the case may be, shall be communicated to the person objecting to the assessment made in the assessment list.

(2) Any person desiring to appeal under section 171 of the Regulation, to the authority specified therein shall do so within thirty days of the date of communication of the decision under sub-rule(1).

(3) The Zilla Parishad shall cause all amendments necessary in accordance with the order of the appellate authority when an appeal is preferred and the decision of the appellate authority, to be made in the assessment list which shall be authenticated by the signature of the Adhyaksha or the Government Officer, as the case may be, not later than the 31st day of July of the year in which the assessment list is prepared.

14. Entries in authenticated assessment list to be conclusive evidence :- The entries in the assessment list authenticated under sub-rule (3) of rule 13 shall be the conclusive evidence of the amount of tax leviable under the Rules in this Part.

15. Amendment of assessment list : (1) The Zilla Parishad may at any time after assessment list is finalised, amend it by inserting or altering any entry in respect of any land or building, such entry having been omitted from or erroneously made in the assessment list through fraud, accident or mistake or in respect of any building constructed, altered, added to or reconstructed in whole or in part, where such construction, alteration or re-construction has been completed after the preparation of the assessment list, after giving notice to any person likely to be adversely affected by such alteration of the assessment list and after specifying therein a date not earlier than one month after the date of service of such notice, before which any objection to such alteration should be made.

2) Any objection made under sub-rule (1) by any person likely to be adversely affected by any such alteration before the time fixed in such notice shall be dealt with in all respects as if it were an objection under rule 11.

3) Any entry or alteration made under this rule shall have the same effect as if it had been in the case of building constructed, altered, added to or reconstructed on the date on which such construction, alteration, addition or reconstruction was completed or on the date on which the new construction, alteration addition or reconstruction was first occupied whichever first occurs, or in other cases, on the earliest day in the current calendar year in which the circumstances justifying the entry or alteration existed; and the tax or the enhanced tax, as the case may, shall be levied in such year in the proportion which the remainder of that Calendar year after such day bears to the whole year.

16. Notice to be given to the Adhyaksha of demolition or removal etc. of building :- (1) Where any building or any portion of a building which is liable to the payment of tax is demolished or removed, or is burnt or falls down, the person primarily liable for the payment of the tax shall give notice thereof in writing to the Adhyaksha.

(2) Until such notice is given, the person aforesaid shall continue to be liable to pay such tax as he would have been liable to pay in respect of such building if the same, or any portion thereof, had not been demolished, removed, burnt or as the case may be fallen down.

17. Assessment list to be revised every four years :- The assessment list shall be completely revised once in every four years:

Provided that the Zilla Parishad may, *suo motto* or on an application made to it by any person in that behalf, make such alteration, every year, in the assessment list authenticated under rule 13 and the provisions of rules 9 to 16 shall apply in relation to such alterations as they apply in relation to an assessment list prepared under those provisions, with the modification that in sub-rule (3) of rule 13, for the portion "assessment list which shall be authenticated by the signature of the Adhyaksha or the Government Officer, as the case may, not later than 31st day of July of the year in which the assessment list is prepared" the portion "the assessment list which shall be authenticated by the signature of the Adhyaksha or the Govt. Officer, as the case may, not later than 31st day of July of the year to which such alteration relate", were substituted.

18. The tax from whom primarily leviable :-The tax shall be leviable primarily from the actual occupier of the land or building upon which it is assessed, if such occupier is the owner of such land or building.

If the land or building is not occupied by the owner himself, the tax shall be primarily leviable from –

- (a) the tenant, if the land or building is let;
- (b) the superior tenant, if the land or building is sublet.
- (c) the person in whom the right to let the same vests, if the land or building is unlet;
- (d) the person to whom the land or building has been transferred if the owner of the land or building has left the gram or cannot otherwise be found. On failure to recover any amount due on account of such tax the same may be recovered from the occupier of any part of the land or building in respect of which such tax is due and recoverable in the ratio which the Adhyaksha decided to be an equitable ratio to the amount of tax assessed on the whole land or building in the authenticated list.

The decision of the Adhyaksha shall be appealable to the Zilla Parishad whose decision on the appeal preferred in this regard shall be final, conclusive and binding.

19. Remission or refund of tax in cases of vacancies :- Where any land or building which is assessed to a tax payable by the year has remained vacant and un-productive of rent for a continuous period of three months or more during a year, the Zilla Parishad shall remit the whole or any portion of the amount of tax paid or payable for such period :

Provided that no such remission or refund shall be granted unless a notice in writing of the fact of the land or building being vacant and un-productive of rent has been given to the Adhyaksha by the person seeking for such remission or refund:

Provided further that no remission or refund shall be granted for any period previous to the date on which such notice is given to the Adhyaksha.

20. Recovery of tax and issue of receipt therefore :- The tax shall be recovered or caused to be recovered by the Chief Executive Officer and a receipt of every such payment shall be given by the person receiving it.

21. Form of Receipt :- The Zilla Parishad shall determine the form of receipt to be issued under 20.

SCHEDULE
[See Rule 7]

RATE OF TAX

Rate of tax based on capital value	2% of the capital value or fraction thereof.
Rate of tax based on annual letting value	1.5% of the annual letting value or fraction thereof.

PART – III

TAX ON PROFESSION, TRADES, CALLING AND EMPLOYMENT

22. Rate of taxes and professions liable to pay :- (1) A tax on professions, trades, callings and employments referred to in clause (b) of sub-section (1) of section 170 shall, after following the procedure prescribed in rules 3 and 4, be levied by the Zilla Parishad, every half year in every gram falling within its jurisdiction at the rates specified in sub-rule (2) on -

- (i) every company, firm or business establishment which transacts business in the gram for not less than sixty days in that half year; and
- (ii) every person who in that half year -
 - a) exercises profession or art or calling or transacts business or holds appointment – private or public, in such gram, for not less than sixty days in the aggregate, or without such gram who resides in it for not less than sixty days in the aggregate, or
 - (b) resides in such gram for not less than sixty days in the aggregate and is in receipt of any pension or income from investments.

2) The rate of tax to be levied under sub-rule (1) shall be as follows, namely

Every company, firm or business establishment or person specified in sub-rule (1) whose total half yearly income from pay, salary, pension or estimated income from all sources other than agriculture amounts to –

		Half Yearly Minimum
Class I	Rs. 1,00,000/- or upwards	Rs. 3,000/-
Class II	Rs. 50,000/- or upwards but below Rs. 1,00,000/-	Rs. 1,500/-
Class III	Rs.30,000/- or upwards but below Rs. 50,000/-	Rs. 750/-
Class IV	Rs. 20,000/- or upwards but below Rs. 30,000/-	Rs. 360/-
Class V	Rs. 10,000/- or upwards but below Rs. 20,000/-	Rs. 240/-
Class VI	Rs. 5,000/- or upwards but below Rs. 10,000/-	Rs. 120/-
Class VII	Rs. 3,000/- or upwards but below Rs. 5,000/-	Rs. 60/-
Class VIII	Rs. 2,000/- or upwards but below Rs. 3,000/-	Rs. 40/-
Class IX	Rs. 1,500/- or upwards but below Rs. 2,000/-	Rs. 20/-

3) A person shall be chargeable in the class applicable to his aggregate income from all sources other than agriculture specified in sub-rule (1) as being liable to the tax.

23. Exemptions :- (1) If a person (which includes a Company) has paid for any half year the sum due on account of a tax on profession, trade, calling or employment under the Regulation or any other law for the time being in force, to a Gram Panchayat, Panchayat Samiti or any local authority, he shall be exempted from payment for the same half year to the Zilla Parishad such tax or any tax in the nature of such tax, by reason of merely of change of place of business, exercise of profession or art or calling or appointment, or residence.

(2) The Zilla Parishad may exempt any one or more of the classes mentioned in sub-rule(2) of rule 22 from liability to pay tax on profession, trade, calling or employment:

Provided that no class shall be exempted from such liability when any lower class is liable to pay the tax.

24. Power to call for a return or assessment :- (1) If in the opinion of the Chief Executive Officer or any other person authorized by the Zilla Parishad, a tax on profession, trade, calling, art or calling or employment is or will be due from a Company or person for any half year, he shall serve a notice on such company or person to furnish within such period not being less than thirty days, as may be specified in the notice, a return in the form prescribed in the Schedule annexed to this part showing the income on the basis of which, according to such company or person, it or he liable to be assessed to the tax on profession, trade, calling or employment in the half year in question. Thereupon, it shall be a binding obligation on such company or person to submit the return showing the income derived by it or him during the half year in which such tax is claimed or for the corresponding half year of the previous year and produce any evidence on which the company or person may rely in support of the return made.

2) If a return is made as required under sub-rule(1) and the Chief Executive Officer or the person authorized by the Zilla Parishad is satisfied that it is correct and complete, he shall levy the tax on the profession, trade, art or calling or employment from such company or person on the basis of such return.

3) If no such return is made, as required under sub-rule(1) or if the Chief Executive Officer or the person authorized by the Zilla Parishad is satisfied that any return so made is incorrect or incomplete, the Chief Executive Officer or the person authorized by the Zilla Parishad shall assign to the company or person the class in the scale appropriate to the half yearly income of such company or person as estimated, by him.

4) The Chief Executive Officer or the person authorized by the Zilla Parishad may, when classifying any company or person under sub-rule (3) do so on general considerations with reference to the nature and reputed value of the business transacted and the size and rental of residential and business premises, the quantity and number of articles dealt with, the number of persons employed and the income tax paid.

25. Return to be treated as confidential :- All statements made, the returns furnished or accounts or documents produced in connection with the assessment of profession tax by any company or person shall be treated as confidential and copies thereof shall not be granted to the public.

26. Power to call for certain information :- The Chief Executive Officer or the person authorized by the Zilla Parishad may, by notice require, the owner or occupier of any building or land, every Secretary or Managers of Hotel, boarding or lodging house, club or residential chambers, to specify the profession, art or calling of every such person and the rent, if any paid by him and the period of such occupation.

SCHEDULE
[See rule 24]

**RETURN OF INCOME FOR ASSESSMENT TO PROFESSION TAX FOR THE HALF YEAR
ENDING**

1. Name of the company or person;
2. Description of business or profession, art or calling or appointment.
3. Income derived by the assessee during the half-year or the corresponding half year of the previous year, from the exercise of any profession, art or calling or from holding any appointment, public or private, or from money lending business -
 - a) within the gram for not less than 60 days in the aggregate during the half-year; and
 - b) without the gram if the assessee has resided within the gram for not less than 60 days in the aggregate during the half-year.
4. Where business other than money lending is transacted exclusively within the gram -
 - a) where income-tax has been assessed on the company or person for year comprising the half-year – the amount of such company or person were computed under section of the Income Tax Act for the purpose of assessing such income tax.
 - b) where the said profits and gains are not ascertainable or where income-tax has not been assessed for the year comprising the half year -
 - i) the turn-over of business transacted within the gram during the half-year, or
 - ii) where such turn-over is not ascertainable, the turn-over of the business in the gram during the corresponding half-year of the previous year.
5. Where such turn-over is not ascertainable, the turn-over of the person partly in the gram and partly outside the gram -
 - a) the turn-over of the business transacted within the gram during the half-year, or
 - b) where such turn-over is not ascertainable, the turn-over of the business in the gram during the corresponding half-year of the previous year.
6. Income derived by the assessee -
 - a) from business transacted outside the gram, and
 - b) from any pension or investment during the half-year if the assessee has resided within the gram for not less than 60 days in the aggregate during the half-year.

7. The aggregate income on the basis of which according to the company or person it or he is liable to be assessed.

PART -- IV

LEVY OF A DUTY IN THE SHAPE OF AN ADDITIONAL STAMP DUTY ON ALL TRANSFER OF IMMOVABLE PROPERTY SITUATED WITHIN THE LOCAL LIMITS OF THE GRAM/VILLAGE.

27. Definition :- In this Part, unless there be anything repugnant to the subject, context or meaning -

- a) "additional stamp duty" includes a surcharge;
- b) "Collector" mean the Collector of District; and
- c) "transfers of immovable property" means transfer of such property by sale, gift or usufructuary mortgaged.

28. Rate of the additional duty and procedure for its levy : (1) For the purpose of levy of additional stamp duty on all transfers of immovable property situated within the local limits of the gram/village as provided for in clause (b) of sub-section (2) of section 170, the Zilla Parishad shall follow the procedure prescribed in sub-rules (2) and (3).

(2) (a) The Zilla Parishad shall pass a resolution at its meeting sanctioning the proposal for levy of the additional stamp duty as provided for in clause (a) of sub-section (2) of section 170, stating that the stamp duty leviable under the Indian Stamp Act, (Andaman and Nicobar Islands) Amendment Regulation, 1957 (No..... of 1957), on instruments of sale, gift and usufructuary mortgage, respectively, of immovable property shall, in the case of any such instrument relating to such transfers of immovable property situated within the local limits of the gram/village and executed on and from the date on which the Zilla Parishad notified the finalization of this proposal under sub-rule (3), be increased by a surcharge at the rate not less than one-half percent and not more than one percent in the case of all transfers by sale or gift of immovable property so situated and in the case of all transfers by sale or gift of immovable property so situated and in the case of an instrument relating to transfer of such immovable property by usufructuary mortgage, on the amount secured by the instrument as set forth in the instrument and shall be collected accordingly under the said Regulation No. 1 of 1957.

(b) The Zilla Parishad shall then notify the proposal to the general public by a notification published in the Official Gazette together with these Rules. The Zilla Parishad shall make the copies of the relevant Gazette available in the offices of the respective Gram Panchayats, Panchayat Samitis, Zilla Parishad, Offices of the Tahsildars, Assistant Commissioners and the Deputy Commissioners. In addition, the proposal shall also be notified by beat of drum in the grams. While publishing the proposal in the manner aforesaid, the Zilla Parishad shall specify in such notification, a date, not earlier than thirty days after which the Zilla Parishad shall take the proposal into consideration.

c) In said notification and the announcement by beat of drum, it shall be *inter-alia* stated that any person residing within or outside a gram who is likely to be adversely affected by the proposal may make any objection or suggestion with respect to the said proposal in writing to the Zilla Parishad on or before the date specified in clause (b) or orally on any day or days on which the Zilla Parishad considers the proposal and that such objections or suggestions, if any, may be addressed to the Chief Executive Officer. The Zilla Parishad shall consider all objections and suggestions made under clause(c) and may approve or modify the proposal.

3. Where the Zilla Parishad finally decides to levy the additional stamp duty, it shall publish a final notification in the Official Gazette specifying therein the rate at which it shall be levied and copies of such notification together these Rules shall be affixed in the office specified in clause (b) of sub-rule (2). The Zilla Parishad shall also announce and shall give due publicity in the village about the contents of such notification in the gram by beat of drum. The additional stamp duty shall accordingly be levied with effect from the date of publication of the aforesaid final notification in the Official Gazette.

29. Who shall collect the additional stamp duty : (1) The Collector shall collect or cause to be collected the additional stamp duty under rule 28 in the same manner as the stamp duty is collected under the Indian Stamp Act, (Andaman and Nicobar Islands) Amendment Regulation, 1957 (No. 1 of 1957).

(2) No document liable to be charged for the additional stamp duty under rule 28 shall be entertained for registration by a Registrar or Sub-Registrar appointed under the Indian Registration Act, 1908, unless such additional stamp duty has been paid in respect of such documents by the person or persons liable to pay the same.

30. Separate account to be maintained for collection of additional stamp duty :

The Collector shall maintain or cause to be maintained a separate account for the additional stamp duty collection under rule 28.

The Andaman and Nicobar Administration shall, every year, after due appropriation of accounts made by law in this behalf, pay to the Zilla Parishad an additional grant-in-aid approximately equal to the amount of additional stamp duty on account of the surcharge levied during the previous year under rule 28 in respect of transfer of immovable properties situated within the local limits of the grams:

Provided that the Administration may reduce the sum paid or payable to the Zilla Parishad on account of the surcharge as levied from the total amount of the normal grant-in-aid payable to the Zilla Parishad the Administrator during the year in which additional grant-in-aid is payable or paid, as the case may be.

PART – V

LEVY OF A DUTY IN THE SHAPE OF AN ADDITIONAL STAMP DUTY ON ALL PAYMENTS FOR ADMISSION TO ANY ENTERTAINMENT.

31. Definitions : Unless there is anything repugnant to the subject, context or meaning -

- a) "Admission to an entertainment" means admission to any place in which the entertainment is held;
- b) "District Magistrate" means the District Magistrate of a District in the Union Territory;
- c) "Deputy Commissioner" means Deputy Commissioner of a District in the Union Territory;
- d) "Entertainment" includes any exhibition, performance, shows, amusement, carnival game or sport to which persons are admitted for payment;
- e) "Payment for admission" includes -
 - (i) any payment made by a person, who having been admitted to one part of a place of entertainment is subsequently entitled to another part thereof, for admission to which payment involving additional stamp duty in addition to the amount of additional stamp duty already paid, is required;
 - (ii) any payment for seats or other accommodation in a place of entertainment;
 - (iii) any payment for a programme of synopsis of an entertainment; and
 - (iv) any payment for any purpose whatsoever connected with an entertainment which a person is required to make a condition of attending or continuing to attend the entertainment in addition to payment, if any, for admission to the entertainment;
- f) "Proprietor" in relation to any entertainment includes any person responsible for the management thereof; and
- g) "Society" includes a Company, institutions, club or other association of persons by whatsoever name called.

32. Rates of additional stamp duty on entertainment and procedure for its levy :-

1) The Zilla Parishad shall levy, collect and appropriate a duty in the shape of an additional stamp duty on all payments to any entertainment held within the local limits of the gram by following the procedure prescribed in rules 3 and 4 such rates as may be fixed by it, but not less than the minimum and not exceeding the maximum rates as specified in the Schedule appended to this Part of the Rules.

2) If in respect of any entertainment to which admission is generally on payment, any person is admitted free of charge or at a reduced rate of payment, he shall be liable to pay the same amount of additional stamp duty as would have been payable by him had he been admitted on full payment to the class to which he is entitled to be admitted.

3) Where the payment for admission to an entertainment is made by means of a lump sum paid as a subscription or contribution to any Society, or for a season ticket or for the right to admission to a series of entertainment or to any entertainment during a certain period of time, or for any privilege, right facility or thing combined with the right of admission without further payment or at a reduced charge, the additional stamp duty shall be paid on the amount of the lump sum, but where the Adhyaksha is of the opinion that payment of lump sum or any payment for a ticket represents payment for other privileges, rights or purposes besides the admission to an entertainment, or covers admission to an entertainment during any period for which the additional stamp duty is not payable, the additional stamp duty shall be charged on such amount as appears to the Adhyaksha to represent the right of admission to entertainment in respect of which the additional stamp duty is payable.

2) Subject to the provisions of sub-rule (3), the fee will be levied for the whole year beginning on the 1st April of each year on all vehicles, owned by or in the possession of persons for the time being residing within the limits of the gram and used within or outside the such gram, whether they are actually kept within or outside the limits of the gram.

3) No fee shall be levied on;

- i) vehicles belonging to the Panchayat and used for service of the Panchayat;
- ii) vehicles belonging to the Government and used for service of the Government;
- iii) vehicles used by salaried servants of the Panchayat and intended for the discharge of their duties in relation to the Panchayat not exceeding one in the case of any such salaried servant;
- iv) vehicles used by Police Officers in the discharge of their official duties and certified accordingly by the Superintendent of Police concerned; and
- v) vehicles owned by and used by handicapped persons requiring aid of such vehicles for their movements from one place to another within or outside the limits of the gram.

41. Persons liable for payment of fee : The persons whose name stands recorded in the register of fees on vehicles maintained by the Zilla Parishad shall be liable for the payment of the fee to the Zilla Parishad, unless he has given a notice in writing to the Zilla Parishad that he has ceased to use the vehicle or has disposed it of so that a bill for payment of fee for the next year may not be served on him.

42. Preparation of register of persons liable to fee : The Chief Executive Officer of the Zilla Parishad shall prepare or caused to be prepared a register containing the names and other particulars, including addresses of persons who own or possess a vehicle, which under rule 36 is liable to registration and payment of fee.

43. Vehicles to bear a number : All vehicles which are liable to registration and payment of fees shall bear a number plate in such form or design as may be provided by the Zilla Parishad at the cost of the owner or the person in possession of the vehicles. It shall be obligatory for the persons owning or possessing vehicles to obtain such number plate from the Zilla Parishad on payment.

44. The Chief Executive Officer of the Zilla Parishad or the person authorized by him in this behalf shall receive the payment of the fee and give a receipt for the same. The Zilla Parishad shall determine the Form of such receipt.

45. Penalty : Any person who commits a breach of rule 43 shall, on conviction, be punished with a fine which may extend to ten rupees, and in the case of continuing breach, with a fine which may extend to two rupees for every day during which the breach continues, after conviction for the first breach.

THE SCHEDULE

[See sub-rule(1) of rule 35]

RATES OF FEES ON VEHICLES

<u>Description of vehicles</u>	<u>Minimum</u>
Mechanically propelled vehicles of all description	Rs. 15.00
Private bicycle or tricycle	Rs. 6.00
Bicycle on hire	Rs. 5.00
Vehicles drawn by a single animal	Rs. 7.00
Vehicles drawn by two animals or more	Rs. 6.00
Cart or any other vehicle, excluding mechanically propelled vehicles	Rs. 3.00

PART – VII

RULES FOR LEVY OF FEES BY THE ZILLA PARISHAD FOR MAKING SANITARY ARRANGEMENTS AT SUCH PLACES OF WORSHIP OR PILGRIMAGE, FAIRS AND MELAS WITHIN ITS JURISDICTION AS MAY BE DETERMINED BY IT.

46. Rate of fees :- The Zilla Parishad shall, after following the procedure prescribed in rules 3 and 4, levy fees for providing sanitary arrangements at such places of worship or pilgrimage, fairs and melas within its jurisdiction as may be determined by it at and such rates as may be fixed by it but not below the minimum rates as specified in the Schedule to this Part.

2) Subject to sub-rule (3), the fee shall be levied on daily basis on all persons visiting the places of worship or pilgrimage, fairs and melas for any purpose whatsoever, including trade or business:

Provided that the fee in the case of children between the age group of 3 to 12 years shall not be levied at more than half the rate fixed.

3) If a question arises as to the age of a child, the decision of the Zilla Parishad staff assigned the collection of fees on the spot shall be final, conclusive and binding on all concerned.

4) No fee shall be leviable on -

- (i) the Panchayat officials posted on official duty to the place of worship or pilgrimage, fairs and melas; and
- (ii) the Government servants posted on official duty to the places mentioned in clause (i) of this sub-rule.

5) Notwithstanding the levy of daily fee under sub-rule(1), the shopkeepers having their fixed shops and all persons who have established trade or business by fabricating temporary structures for carrying out such trade or business within the limits of the places of worship or pilgrimage, fairs and melas, shall pay the fee in lumpsum for the entire duration for which such worship, pilgrimage, fair or melas is held. Such passes shall not authorize more than two persons to use it. Names of such person shall be written on such passes, which shall also bear their specimen signature and photograph. No amount of such lumpsum payment shall be refundable even if a shopkeeper abandons or closes down his trade or business or otherwise ceases to carry on such trade or business before the conclusion of the duration of the worship, pilgrimage, fairs or melas or where such duration is reduced due to some unforeseen circumstances.

47. Establishment of entry and exist points : The Zilla Parishad shall establish as many entry and exist points as it considers necessary keeping in view the magnitude of visitors visiting the places of worship or pilgrimage, fairs or melas for regulating the entry into and exist from such places of the visitors. While establishing such entry and exit points, the Zilla Parishad shall have due regard for safe entry and exit of visitors or their evacuation in the event of an emergency such as break out of fire, occurrence of riot or the like situations.

48. Place of payment of fee and issue of passes : On payment of fees, passes shall be issued either at the entry point or at a place established for this purpose as near to the entry point as possible. Passes in bulk may be issued in advance and on payment thereof to the Heads of Institutions and Organisation, Entry Passes shall not be transferable and shall be valid for a single entry. At the entry point, the pass held by a visitor shall be defaced and the visitor allowed to enter :

Provided that the entry passes issued to the shopkeepers already having their shops established and functioning and those who fabricate their temporary stalls and structures for carrying on their trade or business within the places and before the commencement worships, or pilgrimages, fairs and melas shall be valid for the entire duration of such worship or pilgrimage, fairs and melas and shall authorize them to make as many entries into or exists from the place of worship, pilgrimage, fairs or melas daily as may be necessary for the purposes of carrying on their trade or business.

49. Size, form and colour of entry passes :- The Zilla Parishad shall determine the sizes, forms and colours of entry passes and shall have them printed and kept in advance in sufficient quantity.

SCHEDULE
[See sub-rule (1) of rule 46]

RATES OF FEES

	<u>Minimum</u>
1. Per visitor	Rs. 1/- per visit per day
2. Per Hawker	Rs.3/-
3. Per shopkeeper having his fixed permanent/ temporary place of business.	Rs. 10/- for entries duration
4. Person/persons visiting with animal/ animals for sale or otherwise.	Rs. 2/- per person per day.

- NOTE :** (i) Person(s) coming with dangerous or violent animals or animal(s) with abnormal behaviour posing risk to human life and property shall not be allowed an entry to the places of worship, pilgrimage, fair and melas.
- (ii) Animal(s) suffering from infectious and contagious disease(s) shall also not be permitted to enter the place or vicinity of worship, pilgrimage, fairs and melas.
- (iii) In the event of an animal causing harm to human life and property, the owner or the person bringing such animal to the place or a vicinity of the worship, pilgrimage, fairs or melas shall be solely responsible to make good the losses sustained as a result of such harm to the human life and property.

PART – VIII

**LEVY OF WATER RATE FOR SUPPLY OF WATER FOR DRINKING, IRRIGATION OR ANY OTHER
PURPOSE BY THE ZILLA PARISHAD WITHIN ITS JURISDICTION**

50. Tariff for water rate : The Zilla Parishad shall, after following the procedure prescribed in rules 3 and 4, levy, collect and appropriate water rates, where arrangements for the supply of water for drinking, irrigation or any other purpose is made by it within its jurisdiction, and charges for such rate will be such as may be fixed by it but not below the minimum and not exceeding the maximum rates as specified in the Schedule to this Part :

Provided that no water rate shall be leviable from the persons using or fetching drinking water from the public hydrants provided in a gram.

51. Water rate from whom primarily leviable : The Water rate shall be leviable primarily from the actual occupier of a residential building or the owner of a commercial establishment to which the facility of supply of drinking water has been provided through pipe line by the Zilla Parishad and for supply of water for irrigation, commercial and other purposes, it shall be leviable from the owner concerned or the person on whose requisition, the supply of water is made.

52. Where the occupier of a residential building temporarily ceases to reside in a building under his occupation or where a commercial establishment is closed down for a period not less than one month by the occupier of such building or the owner of such commercial establishment, as the case may be, the Zilla Parishad shall refund or remit the whole or any part of the water rate leviable by temporarily disconnecting the water supply in such cases :

Provided that no such remission or refund shall be granted unless notice in writing of the fact of the residential building being vacant or the commercial establishment being closed is given in writing to the Zilla Parishad in advance :

Provided further that no remission or refund shall be granted in such cases for any period previous to the date on which such notice is given to the Zilla Parishad.

53. As and when a request is made in writing by the occupier of the residential building or owner of the commercial establishment for restoration of the water supply disconnected under rule 52, the Zilla Parishad shall restore such disconnected water supply.

54. Preparation of register of persons liable to pay water rates : The Zilla Parishad shall prepare or caused to be prepared a register containing the names and other particulars of the persons who are liable to pay water rate under rule 47.

55. Recovery of water rate : The water rates shall be recovered on monthly basis by such person or persons as may be authorized in this behalf of the Zilla Parishad. A receipt for every such payment shall be given by the person receiving it. The form of such receipt shall be devised and got printed by the Zilla Parishad.

SCHEDULE
[See rule 46]

RATES OF WATER SUPPLY

Sl.No.	Size of pipe/mode of supply of water	Minimum
1.	½" tap connection without over head storage tank	Rs. 10/- per month
2.	½" tap connection with over head storage tank	Rs. 13/- per month
3.	¾" tap connection without over head storage tank	Rs. 20/- per month
4.	¾" tap connection with over head storage tank	Rs. 25/- per month
5.	1" tap connection without over head storage tank	Rs. 30/- per month
6.	1" tap connection with over head storage tank	Rs. 40/- per month
7.	Water supply by truck on casual basis	Rs. 2/- per 200 Lit. per month.
8.	Water supply by truck on regular basis	Rs. 20/- per 200 lit. per month.
9.	Bulk supply of water for commercial or irrigation purposes	Rs. 30/- per tons
10.	Bulk supply of water to ship or water crafts	Rs. 50/- per tons
11.	Water rate for bulk supply to the Govt. Deptts. Institutions i.e. Hotels & Govt. Guest House/Tourist Home	Rs. 25/- per 1000 lit.

PART – IX

RULES FOR LEVY OF LIGHTING RATE, WHERE ARRANGEMENT FOR LIGHTING OF PUBLIC STREETS AND PLACES IS MADE BY THE ZILLA PARISHAD WITHIN ITS JURISDICTION.

56. Definitions :- In this Part, unless there is anything repugnant in the subject, context or meanings :

- (i) "House" means any building or set of buildings within the same enclosures and used by the same occupier and includes a hut;
- (ii) "Occupier" includes a person who is in actual possession of a house whether as owner, agent of the owner or tenant;
- (iii) "Owner" includes a person who receives or is entitled to receive rent of the house if the house is let; and
- (iv) "Hut" means any building which is constructed principally of wood, mud, leaves, cloth, gunny cloth or paper and includes any temporary structure made of any material of whatever size.

57. Tariff of lighting rate :— (1) The Zilla Parishad shall, after following the procedure prescribed in rules 3 and 4, levy, collect and appropriate lighting rate, where arrangement for lighting of public streets and places is made by it within its jurisdiction at such rates as may be fixed by it but not below the minimum rates specified in the Schedule to this Part.

2) No lighting rate shall be levied on -

- a) any house used for charitable, educational or religious purpose and yielding no rent to the owner;
- b) any house used or owned by a Gram Panchayat, Panchayat Samiti or Zilla Parishad; and
- c) any house used or owned by the Government.

58. Lighting rate effective from what date :- The lighting rate shall be leviable for the year beginning on the first day of April and ending on the thirty-first day of March next following. Where the lighting rate comes into effect on any day other than the 1st day of April, it shall be leviable by the quarter beginning on 1st day of July, 1st day of October, 1st day of January and the 1st day of April not following and thereafter by the year.

59. Lighting rate from whom primarily leviable : 1) The lighting rate shall be leviable primarily from the actual occupier of the house if he is the owner of the house.

2) If the house is not occupied by the owner, the rate shall be leviable primarily from –

- a) the lessor, if the house is let;
- b) the superior lessor, if the house is sub-let; or
- c) the person in whom the right to let the same and receive rent thereof is vested, if it is un-let.

3) On the failure to recover any sum due on account of the lighting rate from the person from whom it is primarily leviable, such un-recovered sum may be recovered from the occupier of any part of the house in respect of which the lighting rate is due, such portion of that sum as the Adhyaksha decides to be proportionately leviable in respect of that part of the house:

Provided that, such occupier shall not be liable to pay the rate for the period for which he was not in occupation of the house.

60. Remission or refund of the lighting rate in case of vacancies :- Where any house which is liable to the lighting rate has remained vacant for a continuous period of three months or more, the Zilla Parishad shall refund or remit the whole or any portion of the amount of the lighting rate paid or payable for such period :

Provided that no such remission or refund shall granted –

- a) unless a notice in writing of the fact of the house being vacant has been given in writing to the Chief Executive Officer of the Zilla Parishad; or
- b) for any period previous to the date on which such notice is given under clause (a) of this rule.

SCHEDULE

[See rule 51]

TARIFF OF LIGHTING RATE

	Annual valuation/Annual letting values of houses	Minimum
1.	Where capital valuation of a house does not exceed Rs. 50,000/-.	Rs. 15.00 per annum
2.	Where capital valuation of a house exceeds Rs. 50,000/- but it does not exceeds Rs. 1,00,000/-.	Rs. 25.00 "
3.	Where capital valuation of a house exceeds Rs. 1,00,000/- but it does not exceed Rs. 2,00,000/-.	Rs. 40.00 "
4.	Where capital valuation of a house exceeds Rs. 2,00,000/- but it does not exceed Rs. 5,00,000/-.	Rs. 50.00 "
5.	Where capital valuation of a house exceeds Rs. 5,00,000/- but it does not exceed Rs. 7,50,000/-.	Rs. 70.00 "
6.	And for increase of every Rs. 50,000/- or part thereof in the capital valuation of house over and above Rs. 7,50,000/-.	Rs. 15.00 plus Rs. 75.00
7.	Where rental value of a house does not exceed Rs. 1,200/- per annum.	Rs. 10.00 "
8.	Where rental value of a house exceeds Rs. 1,200/- but it does not exceed Rs. 2,500/- per annum.	Rs. 15.00 "
9.	Where rental value of a house exceed Rs. 2,500/- but it does not exceed Rs. 3,600/- per annum.	Rs. 20.00 "
10.	Where rental value of a house exceeds Rs. 3,600/- but it does not exceed Rs. 4,800/- per annum.	Rs. 25.00 "
11.	Where rental value of a house exceeds Rs. 4,800/- but it does not exceed Rs. 6,000/- per annum.	Rs. 35.00 "
12.	And for every additional increase of Rs. 500/- or part thereof in the annual rental value of a house over and above Rs. 6,000/- per annum.	Rs. 10.00 plus Rs. 35.00

PART – X

RULES FOR LEVY OF CONSERVANCY RATE, WHERE ARRANGEMENT FOR CLEARING PRIVATE LATRINES, URINALS AND CESSPOOL COMPOUNDS ATTACHED TO DWELLING AREAS IS MADE BY THE ZILLA PARISHAD WITHIN ITS JURISDICTION

61. Definitions : In this part, unless there is anything repugnant to the subject, meaning or context -

- a) "dwelling area" means a residential house or building or set of such houses and building within the same enclosure and used by the same occupier or different occupiers and includes a hut;
- b) "Occupier" includes a person in actual physical possession of a dwelling area whether as owner, agent of the owner or tenant;
- c) "Owner" means a person who receive or is entitled to receive rent of a dwelling area if the dwelling area is let; and
- d) "hut" means any dwelling area which is constructed principally of wood, mud, leaves, grass, paper, cloth, gunny cloth, tarpaulin, bamboo or cane and includes any temporary structure made of whatever materials and in whatever size.

62. Tariff of conservancy rate :- 1) Subject to the provisions of sub-rule(2), the Zilla Parishad shall, after following the procedure prescribed in rules 3 and 4, levy a conservancy rate, where arrangements for clearing private latrines, urinals and cesspool compounds attached to dwelling areas is made by it within its jurisdiction at monthly rates as may be fixed by it based on the monthly income from all sources of the owners or occupiers of such dwelling areas, but not below the minimum rates specified in the Schedule to this part.

2) No conservancy rate under sub-rule (1) shall be levied where the owner or occupier of a dwelling area is the Government, a Gram Panchayat, a Panchayat Samiti, or the Zilla Parishad and such dwelling area is used exclusively for their official purposes.

3) The conservancy rates shall be primarily leviable from the actual occupier of the dwelling area, if he is owner of such dwelling area.

4) If the dwelling area is not occupied by the owner, the applicable conservancy rate shall be primarily leviable from -

- a) the tenant, if the dwelling area is let;
- b) the superior tenant, if the dwelling area is sub-let; or
- c) the person in whom the right to let the same and receive rent thereof vests, if it is un-let.

5) On failure to recover any sum due on account of conservancy rate from the person from whom it is primarily leviable, there may be recovered from the occupier of any part of the dwelling area in respect of which the conservancy rate is due such portion of that sum as the Adhyaksha decides to be proportionately leviable in respect of that part of the dwelling areas :

Provided that such occupier shall not be liable to pay the conservancy rate for any period for which he was not in occupation of the dwelling area.

63. Remission or refund of conservancy rate in the case of vacancies :- Where a dwelling area, in respect of which the conservancy rate is leviable, has remained vacant for a continuous period of one month or more, the Zilla Parishad shall refund or remit the whole or any portion of the amount of the conservancy rate paid or payable for such period :

Provided that no such remission or refund shall be granted –

- a) unless a notice in writing of the fact of the dwelling area concerned being vacant has been given to the Chief Executive Officer, or
- b) for any period previous to the date on which such notice is given to the Chief Executive Officer.

SCHEDULE
[See rule 61]

TARIFF OF CONSERVANCY RATE

Gross monthly income from all sources	Minimum
Above Rs. 50/- but upto Rs. 750/-	Rs. 2.00 per month
Above Rs. 751/- but upto Rs. 1,200/-	Rs. 5.00 per month
Above Rs. 1,201/- but upto Rs. 2000/-	Rs. 8.00 per month
Above Rs. 2,001/- but upto Rs. 3000/-	Rs. 12.00 per month
Above Rs. 3002/-	Rs. 20.00 per month

Sd/-
(N.N.JHA)
Lieutenant Governor
Andaman and Nicobar Islands.

By the order and in the name of the Lieutenant Governor,

Sd/-
Assistant Secretary (Panchayats)
A & N Administration

अण्डमान तथा
Andaman And



निकोबार राजपत्र
Nicobar Gazette

असाधारण

EXTRAORDINARY

प्राधिकार से प्रकाशित

Published by Authority

सं. 24, पोर्ट ब्लेयर, सोमवार, 23 जनवरी, 2006
No. 24, Port Blair, Monday, January 23, 2006

अण्डमान तथा निकोबार प्रशासन
ANDAMAN AND NICOBAR ADMINISTRATION
सचिवालय/SECRETARIAT

NOTIFICATION

Port Blair, dated the 23rd January, 2006.

No. 22/2006/F.No.4-118/2005(Elect. Rules) PR—Whereas the draft Andaman & Nicobar Islands (Panchayats) (Preparation of Electoral Rolls and Conduct of Elections) (Amendment) Rules, 2005 were published under Section 202 of the Andaman and Nicobar Islands (Panchayats) Regulation, 1994 (No.1 of 1994) on 6.12.2005, inviting suggestions and objections from the persons like to be effected;

AND whereas one suggestion from the Officer-Incharge, Office of the Director of Panchayat Elections (Deputy Commissioner, Andaman District) regarding inclusion of form 18 A under Rule 77(2) of the Principal Rule;

AND whereas the said suggestions were carefully considered by the Lieutenant Governor (Administrator), A & N Islands;

NOW, therefore in exercise of the powers conferred under section 202 of the said Regulation, the Lieutenant Governor (Administrator), Andaman and Nicobar Islands hereby makes the following Rules.

“THE ANDAMAN & NICOBAR ISLANDS (PANCHAYATS) (PREPARATION OF ELECTORAL ROLLS AND CONDUCT OF ELECTIONS) (AMENDMENT) RULES, 2006.”

1. Short title and commencement.

- I. These Rules may be called the Andaman & Nicobar Islands (Panchayats) (Preparation of Electoral Rolls and Conduct of Elections) (Amendment) Rules, 2006.
- II. These Rules shall come into force at once.

2. Amendment of Rule 77 under Chapter VIII of the Andaman & Nicobar Islands (Panchayats) (Preparation of Electoral Rolls and Conduct of Elections) Rules, 1995.

After the existing sub-rule(4) of rule 77, the following additional provision shall be added:-

“77(5) – for the use of voting machine **Form 18 A** shall be used for tendered ballot paper”.

3. Amendment of Rule 82 under Chapter XIII of the A & N. Islands (Panchayats) (Preparation of Electoral Rolls and Conduct of Elections) Rules, 1995, after the existing rules the following additional provisions shall be added :

82(A). Notwithstanding anything contained in these rules, the giving and recording of votes by voting machines in such manner as may be prescribed may be adopted in such constituency/constituencies as the Election Commission having regard to the circumstances of each area specify.

Explanation :- "Voting Machine" means any machine or apparatus, whether operated electronically or otherwise, used for giving or recording of votes and any reference to a ballot box or ballot paper in these rules shall, save as otherwise provided, be constructed as including a reference to such voting machine wherever such voting machine is used at any election.

82(B). Design of Electronic Voting Machine :- Every electronic machine (hereinafter referred to as the voting machine) shall have a control unit and a balloting unit and shall be of such designs as may be approved by the Election Commission.

82(C). Preparation of voting machine by the Returning Officer :-

- (1). The balloting unit of the voting machine shall contain such particulars and in such languages as the Election Commission may specify.
- (2). The names of the candidates shall be arranged on the balloting unit in the same order in which they appear in the list of the contesting candidates.
- (3). If two or more candidates bear the same name; they shall be distinguished by the addition of their occupation or residence or in some other manner.
- (4). Subject to the foregoing provisions of this rule, the Returning Officer shall —
 - (a). fix the label containing the names and symbol of the contesting candidates in the balloting unit and secure that unit with his/her seal and the seals of such of the contesting candidates or their election agents present as are desirous of affixing the same;
 - (b). set the number of contesting candidates and close the candidate set section in the control unit and secure it with seal and the seals of such of the contesting candidates or their election agents present as are desirous of affixing the same.

82(D). Arrangements at the polling stations :-

- (1). The Returning Officer shall provide at each polling station one voting machine and copies of relevant part of the electoral roll and such other elections material as may be necessary for taking the poll.
- (2). Without prejudice to the provisions of sub-rule (3), the Returning Officer may, with the previous approval of the Election Commission, provide one common voting machine for two or more polling stations located in the same premises.

82(E). Preparation of voting machine for poll :-

- (1). The control unit and balloting unit of every voting machine used at polling station shall bear a label marked with :-
 - (a). the serial number if any, and the name of the constituency ;
 - (b). the serial number and name of the polling stations or stations as the case may be;
 - (c). the serial number of the unit; and
 - (d). the date of poll.
- (2). Immediately before the commencement of the poll, the Presiding Officer shall demonstrate to the polling agents and other persons present that no vote has already been recorded in the voting machine and it bears the label referred to in sub-rule (4).

- (3). A paper seal shall be used for securing the control unit of the voting machine, and the Presiding Officer shall affix his/her own signature on the paper seal and obtain thereon the signature of such of the polling agents present as the desirous of affixing the same.
- (4). The Presiding Officer shall thereafter fix the paper seal so signed in the space meant therefore in the control unit of the voting machine and shall secure and the same.
- (5). The seal used for securing the control unit shall be fixed in such manner that after the unit has been sealed, it is not possible to press the "result button" without breaking the seal.
- (6). The control unit shall be closed and secured and placed in full view of the Presiding Officer and the polling agents and balloting unit placed in the voting compartment.

82(F). Procedure for voting by voting machines :-

- (1). Before permitting an elector to vote, the Polling Officer shall :-
 - (a). record the electoral roll number of the elector as entered in the marked copy of the electoral roll in a register of voters in Form 26 B.
 - (b). obtain the signature or the thumb impression of the elector on the said register of votes; and
 - (c). mark the name of the elector in the marked copy of the electoral roll to indicate that he/she has been allowed to vote.

Provided that no elector shall be allowed to vote unless he/she has his/her signature or thumb impression on the register of voters.

- (2). It shall be necessary for any Presiding Officer or Polling Officer or any other Officer to attest the thumb impression of the elector on the register of voters.
- (3). If an elector, after his/her electoral roll number has been duly entered in the register of voters in Form 26 B and has put his/her signature or thumb impression thereon as required under clause (b) of sub-rule 82 F, deciding not to record his/her vote, a remark to this effect shall be made against the said entry in Form 26 B by the Presiding Officer and the signature or thumb impression of the elector shall be obtained against such remark.

82(G). Maintenance of secrecy of voting by electors within the polling and voting procedures.

- (1). Immediately on being permitted to vote the elector shall proceed to the Presiding Officer or the Polling Officer incharge of the control unit of the voting machine who shall, by pressing the appropriate button on the control unit, activate the balloting unit, for recording of elector's vote.
- (2). The elector shall thereafter forthwith –
 - (a). proceed to the voting compartment;
 - (b). record his/her vote by pressing the button on the balloting unit against the name and symbol of the candidate for whom he/she intends to vote; and
 - (c). come out of the voting compartment and leave the polling station.
- (3). If an elector who has been permitted to vote under sub-rule (3) of Rule 74 refuses after warning given by the Presiding Officer to observe the procedure laid down in the said sub-rule (3) of the said rules, the Presiding Officer or a Polling Officer under the direction of the Presiding Officer shall not allow such elector to vote.
- (4). Where an elector is not allowed to vote under sub-rule (6), a remark to the effect that voting procedures has been violated shall be made against the elector's name in the register of voters in Form 26 B by the Presiding Officer under his/her signature.

82(H). Recording of votes of blind or infirm electors :-

- (1). If the Presiding Officer is satisfied that owing to blindness or other physical infirmities an elector is unable to recognize the symbol on the balloting unit of the voting machine or unable to record his/her vote by pressing the appropriate button thereon without assistance the Presiding Officer shall permit the elector to take with him/her a companion of not less than eighteen years of age to the voting compartment for recording the vote on behalf of the voter in accordance with voters wishes:

Provided that no person shall be permitted to act as the companion of more than one elector at any polling station on the same day:

Provided further that before any person is permitted to act as the companion of an elector on any day under this rule that person shall be required to declare that he/she will keep secret the vote recorded by him/her on behalf of the elector and that he/she has not already acted as the companion of any other elector at any other polling station on that day.

- (2). The Presiding Officer shall keep a record in Form 17 of all cases under this rule.

82(I). Presiding Officer's entry in the voting compartment during poll :-

- (1). The Presiding Officer may whenever he/she considers it necessary so to do, enter the voting compartment during poll and take such steps as may be necessary to ensure that the balloting unit is not tampered with any way.
- (2). If the Presiding Officer has reason to suspect that an elector who has entered the voting compartment is tampering or otherwise interfering with the balloting unit or has remained inside the voting compartment for unduly long period, he/she shall enter the voting compartment and take such steps as may be necessary to ensure the smooth and orderly progress of the poll.
- (3). Wherever the Presiding Officer enters the voting compartment under this rule, he/she shall permit the polling agents present to accompany him/her if they so desire.

82(J). Account of votes recorded :-

- (1). The Presiding Officer shall at the close of the poll prepare an account of votes recorded in Form 19A and enclose it in a separate cover with the words "Account of Votes Recorded" superscripted thereon.
- (2). The Presiding Officer shall furnish to every polling agent present at the close of the poll a true copy of the entries made in Form 19A after obtaining a receipt from the said polling agent thereof and shall attest it as a true copy.

82(K). Sealing of voting machine after poll :-

- (1). As soon as practicable after the closing of the poll, the Presiding Officer shall close the control unit to ensure that no further votes can be recorded and shall detach the balloting unit from the control unit.
- (2). The control unit and the balloting unit shall thereafter be sealed, and secured separately in such manner as the Election Commission may direct and the seal used for securing them shall be so affixed that it will not be possible to open the units without breaking the seals.
- (3). The polling agents present at the polling station, who desire to affix their seals, shall also be permitted to do so.
- (4). In addition to the packets as prescribed under rule 81 the Presiding Officer shall then make into separate packet, the register of voters in Form 26 B.

82(L). Transmission of voting machines, etc to the Returning Officer :-

- (1). The Presiding Officer shall then deliver or cause to be delivered to the Returning Officer at such place as the Returning Officer may direct.
 - (a). the voting machine;
 - (b). the account of votes recorded in Form 19A;
 - (c). the sealed packets referred to in sub-rule (4) of rule 82 K and rule 81; and
 - (d). all other papers used at the poll.
- (2). The Returning Officer shall make adequate arrangements for the safe transport of the voting machine, packets and other papers for their safe custody until the commencement of the counting of votes.
- (3). Procedure on adjournment of poll.
 - (a). If the poll at any polling station is adjourned under rule 60 the provision of rules 82 (L) and 82 (M) shall, as far as practicable, apply as if the poll was closed at the hour fixed in that behalf under rule 57.
 - (b). The Returning Officer shall provide the Presiding Officer of the polling station at which such adjourned poll is held, with the sealed packet containing the marked copy of the electoral roll, register of voters in Form 26 B and a new voting machine.

82(M). Closing of voting machine in case of booth capturing :-

Where the Presiding Officer is of opinion that booth capturing is taking place at a polling station or at a place fixed for the poll, he/she shall immediately close the control unit of the voting machine to ensure that no further votes can be recorded and shall detach the balloting unit from the control unit.

4. After rule 99 of the Principal rules, the following rules shall be inserted :

99(A). Scrutiny and inspection of voting machines :-

- (1). The Returning Officer may have the control units of the voting machines used at more than one polling station take up for scrutiny and inspection and votes recorded in such units counted simultaneously.
- (2). Before the votes recorded in any control unit of the voting machines are counted under sub-rule(1), the candidate or his/her election agent or his/her counting agent present at the counting table shall be allowed to inspect the paper seal and such other vital seals as might have been affixed on the unit and to satisfy themselves that the seals are intact.
- (3). The Returning Officer shall satisfy himself/herself that none of the voting machines has infact been tampered with.
- (4). If the Returning Officer is satisfied that any voting machine has infact been tampered with, he/she shall not count the votes recorded in that machine and shall follow the procedure laid down in rule 61, rule 62 or rule 88 as may be applicable in respect of the polling station or stations where the machine was used.

99(B). Counting of votes :-

- (1). After the Returning Officer is satisfied that the voting machine has infact not been tampered with, he/she shall have the votes recorded therein counted by the pressing the appropriate button marked "Result" provided in the control unit whereby the total votes polled by each candidate shall be displayed in respect of each such candidate on the display panel provided for the purpose in the unit.

- (2). As the votes polled by each candidate are displayed on the control unit, the Returning Officer shall have –
 - (a). the number of such votes recorded separately in respect of each candidate in Part II on Form 19 A.
 - (b). Part II of the Form 19 A completed in other respects and signed by the counting supervisor and also the candidates or the election agent or their counting agent present; and
 - (c). Corresponding entries made in the result sheet in Form 20 A and the particulars so entered in the result sheet announced.

99(C). Sealing of voting machine :-

- (1). After the result of voting recorded in the control unit has been ascertained candidate wise and entered in Part II of Form 19 A and Form 20 A under this rule, the Returning Officer shall reseal the unit with his/her seals thereon so however that the result of voting recorded in the unit is not obliterated and the unit retains the memory of such result.
- (2). The control unit so sealed shall be kept in a specially prepared boxes on which the Returning Officer shall record the following particulars, namely :-
 - (a). the name of the constituency;
 - (b). the particulars of polling station or stations where the control unit has been used ;
 - (c). serial number of the control unit;
 - (d). date of poll; and
 - (e). date of counting.
- (3). The provisions of rules 92,93,94,96 and 97 shall so far as may be, apply in relation to voting by voting machines and any reference in those rules to —
 - (a). ballot paper shall be construed as including a reference to such voting machine;
 - (b). any rule shall be construed as a reference to the corresponding rule in chapter VI or as the case may be to rule 99, 99 B or 99 C.

5. After rule 106 the following rules shall be inserted :

106 A. Disposal of election papers :-

Subject to any directions to the contrary given by the Election Commission or by a competent court:-

The Director of Panchayat Elections shall retain intact the used Electronic Voting Machines, statutory covers and non statutory covers and all other used and unused polled materials for such period in his custody as the Election Commission may direct and shall not be used at any subsequent election without the previous approval of the Election Commission,

6. The word Ballot Box wherever appeared in the principal Rules, shall be amended and read as “**Ballot Box/Electronic Voting Machine**”.

Prof. RAM KAPSE
LIEUTENANT GOVERNOR(ADMINISTRATOR)
Andaman & Nicobar Islands.

By order and in the name of Lt. Governor

Sd/-
(Sasikala Viswanathan)
Assistant Secretary(RD/LSG)

FORM - 18 A
 [(See Rule 77(2))]

LIST OF TENDERED VOTES

Election to * Gram Panchayat/Panchayat
 Samiti/Zilla Parishad from the Constituency.

Number and Name of Polling Station.

Part Number, Serial No. and Name of elector	Address of elector	Serial No. of tendered ballot paper	Serial No. of register of voters of the person who has already voted	Signature or thumb impression of person tendering vote
1	2	3	4	5

Date :.....

Signature of the Presiding Officer

* Appropriate particulars of the election to be inserted here.

FORM - 19 A
 [(See Rule 80(1))]

PART 1 - ACCOUNT OF VOTES RECORDED

- a) Election to Gram Panchayat from the
 Constituency.
- b) Election to Office of Pradhan Gram Panchayat from the Constituency.
- c) Election to Panchayat Samiti from the
 Constituency.

- From :
- No. & Name of Polling Station :
- Machine used at the Polling Station : Control Unit
- Machine used at the Polling Station : Balloting Unit
1. Total No. of electors assigned to the Polling Station. :
2. Total No. of voters as entered in the Register for
 Voters (Form 26 B). :
3. No. of voters deciding not to record votes under rule
 82 F(3). :
4. No. of voters not allowed to vote under rule 82 G(4). :
5. Total No. of votes recorded as per voting machine. :
6. Whether the total No. of votes as shown against
 item 5 tallies with the total No. of voters as shown
 against item 2 minus No. of voters deciding not to
 record votes as against item 3 minus No. of voters
 as against item 4 (2-3-4) or any discrepancy
 noticed. :
7. No. of voters to whom tendered ballot papers were
 issued. :
8. No. of tendered ballot papers. :

	Sl. No.	
	From	To
a) received for use
b) issued to electors
c) not used and returned

9. Account of Seals

(i). Paper Seal

- a). Serial Numbers of paper seals supplied : Fromto
- b). Total numbers supplied :
- c). Sl.No. and number of papers seals used :
- d). Sl. No. and number of unused paper seals returned to Returning Officer (*Deduct item (c) from item (b)*) :
- e). Serial number and No. of damaged paper seals, if any :

(ii). Strip Seal

- a). Serial Numbers of strip seals supplied : Fromto
- b). Total numbers supplied :
- c). Sl.No. and number of strip seals used :
- d). Sl. No. and number of unused strip seals returned to Returning Officer (*Deduct item (c) from item (b)*) :
- e). Serial number and No. of damaged strip seals, if any :

(iii). Special Tag

- a). Serial Numbers of Special Tag supplied : Fromto
- b). Total numbers supplied :
- c). Sl.No. and number of Special Tag used :
- d). Sl. No. and number of unused Special Tag returned to Returning Officer (*Deduct item (c) from item (b)*) :
- e). Serial number and No. of damaged Special Tag, if any :

Signature of Polling Agents

- a).
- b).
- c).
- d).
- e).

Place :

Date :

**Signature of Presiding Officer
Polling Station No.**

FORM – 26 B

[(See Rule 82F)]

REGISTER OF VOTERS

- a) Election to Gram Panchayat from the Constituency.
- b) Election to Office of Pradhan Gram Panchayat from the Constituency.
- c) Election to Panchayat Samiti from the Constituency.
- d) Election to Andaman & Nicobar Zilla Parishad from the Constituency.
- e) Number and Name of Polling Station.....

Sl.No.	Sl. No. of elector in the electoral roll	Signature / thumb impression of elector	Remarks
1	2	3	4

Date :

Signature of the Presiding Officer

PART II – RESULT OF COUNTING

Sl.No.	Name of Candidate	No. of votes recorded
1.		
2.		
3.		
4.		
5.		
6.		
Total :		

Whether the total Nos. of votes shown above tallies with the total No. of votes shown against item 5 of Part 1 or a discrepancy noticed between the two totals.

Place :

Date :

Signature of Counting Supervisor

Sl.No.	Name of Candidate/Election agent/ Counting agent	Full Signature
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		

Place :

Date :

Signature of Returning Officer

Form – 20 A
[(See Rule 99 B)]

REGISTER OF VOTERS

(To be used for recording the result of voting at polling stations)

- a) Election to Gram Panchayat from the Constituency.
Or
- b) Election to Office of Pradhan Gram Panchayat from the Constituency.
Or
- c) Election to Panchayat Samiti from the Constituency.
Or
- d) Election to Andaman & Nicobar Zilla Parishad from the Constituency.
* : *Strike out whichever is not applicable.*

2. Details of polled ballot papers.

Polling Station No.	Name of Polling Station	No. of valid votes cast in favour of Candidates										No. of rejected votes	Total No. of tendered votes					
		A	B	C	D	E	F	G	H	I	J			K	L	M		

The A & N Islands
Gram Panchayats (Levy of Taxes
and Fees) Rules, 2002

THE ANDAMAN AND NICOBAR ISLANDS

GRAM PANCHAYAT

(LEVY OF TAXES AND FEES)

RULES, 2002

अण्डमान तथा
ANDAMAN AND



निकोबार राजपत्र
NICOBAR GAZETTE

असाधारण
EXTRAORDINARY
प्राधिकार से प्रकाशित
Published By Authority

No. 91, Port Blair, Wednesday, April 24, 2002

ANDAMAN AND NICOBAR ADMINISTRATION
SECRETARIAT

NOTIFICATION

Port Blair, dated the 24th April, 2002

F.No. 3-27/98-PR.- Whereas the draft Andaman and Nicobar Islands Gram Panchayats (Levy of Taxes and Fees) Rules, 1998 were published in the Official Gazette as required under sub-section(1) of section 202 of the Andaman and Nicobar Islands (Panchayats) Regulation, 1994 (No. 1 of 1994) inviting suggestions/objections from the general public;

And whereas no specific suggestions or objections acceptable to the Administrator has been received in the matter;

Now therefore, in exercise of the powers conferred under section 202 read with section 37 of the said Regulation, I, Shri N.N.Jha, Lieutenant Governor, Andaman and Nicobar Islands hereby make the following Rules with immediate effect.

THE ANDAMAN AND NICOBAR ISLANDS GRAM PANCHAYATS
(LEVY OF TAXES AND FEES) RULES, 2002

1. SHORT TITLE, EXTENT AND COMMENCEMENT :-

- (i) These Rules may be called the Andaman and Nicobar Gram Panchayats (Levy of Taxes and Fees) Rules, 2002.
- (ii) They shall extend to the whole of the Union Territory of Andaman and Nicobar Islands except the areas included in the municipality under the provisions of the Andaman and Nicobar Islands (Municipal Boards) Regulation, 1957 and the areas notified before the commencement of the Andaman and Nicobar Islands (Panchayats) Regulation, 1994 (No. 1 of 1994) as reserved areas under sub-section (1) of section 3 of the Andaman and Nicobar Islands (Protection of Aboriginal Tribes) Regulation, 1956.
- (iii) These rules shall come into force at once after final publication.

2. DEFINITIONS :-

In the rules, unless the context otherwise requires :-

- (a) "Regulation" means the Andaman and Nicobar Islands (Panchayats) Regulation, 1994 (No. 1 of 1994).
- (b) "Rule" means a rule of these Rules;
- (c) "Secretary" means the Secretary of a Gram Panchayat; and
- (d) all other expressions, words and phrases used in these Rules and not defined herein, but defined in the Regulation, shall have the meanings respectively assigned to them in the Regulation.

3. PROCEDURE FOR LEVY OF TAX OR FEE :- Every Gram Panchayat deciding to levy a tax or fee shall observe the following procedure, namely :-

- (a) Subject to the provisions of section 37 of the Regulation, the Gram Panchayat shall, by a resolution passed in its meeting. Select a tax or fee which it proposes to levy and in such resolution shall specify the rate at which it is to be levied;
- (b) The Panchayat shall then notify to the public the proposal, together with that part of these Rules which relate to that tax or fee by beat of drum/announcement on loudspeaker in the gram and by means of a notice affixed in the Notice Board in the office of the Gram Panchayat specifying a day 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 gram objecting to the levy of the tax or fee proposed by the Gram Panchayat may send his objection and suggestion in writing to the Secretary of the Gram Panchayat shall take the proposal into consideration;
- (d) On or after the date fixed under clause (b), the Gram Panchayat shall consider all objections and suggestions made under clause (c) and may finally select the tax or fee, as the case may be, to decide the rate which it is to be levied.

4. FINAL PUBLICATION OF RULES RELATING TO TAX OR FEE TO BE LEVIED : Where a Gram Panchayat finally decide to levy any tax or fee, the rules in that Part of these Rules which relate to such tax or fee, together with the notice stating the tax or fee to be levied and the rate thereof shall be published by the Gram Panchayat by affixing a notice thereof in the Notice Board of the office of the Gram Panchayat. The Gram Panchayat shall also announce by beat of drum/announcement on loudspeaker in the Gram the fact relating to such publication.

The tax or fee shall accordingly be levied from the date which shall be specified in the notice and such date shall not be earlier than one month after the date of publication of the notice.

5. APPEAL AGAINST LEVY OF TAX OR FEE : Any person desiring to make an appeal under section 38 shall do so within 30 days from the date of publication of the notice under rule 4.

PART – II TAX ON OWNER OR OCCUPIER OF BUILDING(S)

DEFINITIONS –

6. IN THIS PART UNLESS THERE BY ANYTHING REPUGNANT IN THE SUBJECT, MEANING OR CONTEXT :

- (a) "Owner" includes the person who receives or is entitled to receive rent of the building if such building is let;
- (b) "Occupier" includes a person in actual possession of building whether as owner, agent or tenant;
- (c) "Annual letting value" means the annual rent for which the building may reasonably be expected to be let per year or from year to year; and
- (d) "Capital Value" means the estimated market value of a building or house.

7. RATE OF TAX ON BUILDING : (1) Every Gram Panchayat which decides to levy a tax on building shall, subject to the provisions of sub-rule (2) of this rule and after following the procedure prescribed in rule 3 and 4, levy it at such rate, based either on capital value or on the annual letting value of the buildings, as may be decided by it, but not below the minimum rate specified in the Schedule annexed to the Part.

(2) The following buildings shall be exempted from levy of tax under clause (1), namely :-

- (a) building belonging to Government whether or not used or intended to be used for purposes or profit;
- (b) buildings, used solely for religious, educational or charitable purposes;
- (c) buildings, the capital value of which is less than Rs.5.00 or annual letting value of which is not more than Rs. 25.

8. TAX EFFECTIVE FROM WHAT DATE : The tax shall be leviable for the year beginning on 1st April of a calendar year and ending on 31st day of March of the next following calendar year and shall not come into force except in the following dates viz, 1st July, 1st October or 1st January in any calendar year and if it comes into force on any day other than the 1st April, it shall be leviable by the quarter till the 1st April next following.

9. PREPARATION OF ASSESSMENT LIST : (1) The Pradhan shall prepare or cause of preparation of an assessment list showing :-

- (a) the serial number of each building;
- (b) name of the owner and the occupier, if known;
- (c) capital valuation or the annual letting value, as the case may be; and
- (d) the amount of tax assessed thereon.

Provided that Gram Panchayat may and if so required by the Administrator shall entrust the preparation of the assessment list to an Officer of the Revenue Department of the Administration not below the rank of a Naib Tehsildar.

2. Where the tax is assessed on the building on the annual letting value, a sum equal to 10 percent of the said valuation shall be deducted from the valuation in lieu of all allowances for repairs or any other accounts whatsoever.

3. For the purpose of preparing such assessment list the Pradhan or the Secretary acting under his authority or an Officer of the Revenue Department of the Administration, not below the rank of Naib Tehsildar, as the case may be in respect any building in the gram at a reasonable time of the day with prior notice to the occupant.

10. PERSON PRIMARILY LIABLE FOR TAX HOW TO BE DESIGNATE IF HIS NAME CANNOT BE ASCERTAINED : Where the name of the person primarily liable for the payment of the tax cannot be ascertained, it shall be sufficient to designate him in the assessment list and in any notice which it may be necessary to serve upon the said person as "the holder" of such premises without further description.

11. PUBLICATION OF NOTICE OF TIME FIXED FOR LODGING OBJECTIONS ON THE ASSESSMENT LIST : When the assessment list is completed, the Pradhan shall cause a notice to be given by the beat of drum, announcement over loudspeaker in the gram to the effect that the assessment list is open for inspection at the office of the Gram Panchayat and the objections, if any, with regard to the assessment of tax therein shall be considered :

- (i) where the assessment list is prepared by the Pradhan or by the Panchayat; and
- (ii) where the assessment list is prepared by an Officer of the Revenue Department of the Administration entrusted under the proviso to rule 9, by a such officer (hereinafter referred to as "the Government Officer") in consultation with the Pradhan, on a day after the expiry of thirty days of the date of notice thereof.

12. INSPECTION OF ASSESSMENT LIST : Every person whose name is included in the assessment list as the owner or occupier of any building, every person claiming to be owner or occupier of any building, every person in possession of any building, included in the list, and any agent of such person may inspect the assessment list and take extract there from without payment of any charge therefore.

13. CONSIDERATION OF OBJECTIONS TO ASSESSMENT LIST AND AUTHENTICATION OF LIST : (1) All objections to the assessment list shall be duly considered and decided by the Gram Panchayat or the Government Officer, as the case may be, on the date specified in the notice published under rule 11, or on any later date and the decision of the Panchayat or the Government Officer, as the case may be, shall be communicated to the person objecting to the assessment made in the assessment list.

(2) Aggrieved by such decision any person desiring to appeal under section 38 of the Regulation, to the authority mentioned therein, against the assessment, shall do so within 30 days of the date of communication of the decision under sub-rule (1).

(3) The Gram Panchayat shall cause all amendments as may be necessary by virtue of the orders passed by the appellate authority prescribed in section 38 of the Regulation, to be made in the assessment list which shall be duly authenticated by the signature of the Pradhan or the Government Officer, as the case may be, not later than the 31st day of July of the year in which the assessment list is prepared.

14. ENTRIES IN THE AUTHENTICATED ASSESSMENT LIST TO BE CONCLUSIVE EVIDENCE : The entries in the assessment list authenticated under sub-rule (3) of the rule 13 shall be conclusive evidence of the amount of tax leviable under these Rules.

15. AMENDMENT OF ASSESSMENT LIST : (1) Gram Panchayat may at any time after the assessment list is finalized, amend it by inserting or altering any entry in respect of any building, such entry having been inadvertently omitted from or erroneously made in the assessment list through fraud, accident or mistake or in respect of any building constructed new, altered, added to or reconstructed in whole or in part where such new construction, alteration, addition or reconstruction has been completed after preparation of the assessment list and after giving notice in writing to any person likely to be adversely affected by such alteration of the assessment list specifying a date therein not earlier than one month after the date of service of such notice before which any objection to such alteration in the assessment list should be made.

(2) Any objection made under sub-rule(1) by any person likely to be adversely affected by any such alteration before the date specified in such notice shall be dealt with in all respect and in the same manner as if it were an objection under rule 11.

(3) Any entry or alteration made under this rule shall have the same effect as if it had been in the case of a building constructed, altered, added to or reconstructed on the date on which such construction, alteration, addition or re-construction was completed or on date on which the new construction, alteration, addition or re-construction was first occupied whichever first occurs, or in other cases on the earliest day in the current calendar year in which the circumstances justifying the entry or alteration existed, and the tax or the enhanced tax, as the case may be, shall be levied in such year in the proportion which the remainder of that calendar year after such day bears to the whole year.

16. NOTICE TO BE GIVEN TO PRADHAN FOR DEMOLITION OR REMOVAL, ETC. OF THE EXISTING BUILDING :

(1) Where any building or any portion of an existing building which is liable to the payment of tax under these rules in this Part is demolished or removed or is burnt, destroyed or falls down, the person primarily liable for the payment of the said tax shall give notice thereof in writing to the Pradhan.

(2) Until such notice is given, the person aforesaid shall continue to be liable to pay such tax as he would have been liable to pay in respect of such building if the same, or any portion thereof, had not been demolished, removed, burnt, destroyed or fallen down as the case may be.

17. ASSESSMENT LIST TO BE REVISED EVERY FIVE YEARS : The assessment list shall be completely revised once in every five years :

Provided that the Gram Panchayat may, sue mote or on an application made in that behalf to it by a person who is a resident of the gram, make such alteration, every year, in the assessment list authenticated under rule 13 and the provisions of rules 9 to 16 shall apply in relation to such alterations as they apply in relation to an assessment list prepared under those provisions, with the modification that in sub-rule (3) of rule 13, for the portion "assessment list which shall be duly authenticated by the signature of the Pradhan or the Government Officer, as the case may be not later than the 31st July of the year in which the assessment list is prepared", the portion "the assessment list which shall be duly authenticated by the signature of the Pradhan or the Government Officer, as the case may be, not later than 31st July of the year to which such alteration relate" were substituted.

18. TAX FROM WHOM PRIMARILY LEVIABLE : The tax shall be leviable primarily from the actual occupier of the building upon which it is assessed, if such occupier is the owner of the building. If the building is not occupied by the owner himself, the tax shall be primarily leviable from.

- (a) the lessor, if the building is let;
- (b) the superior lessor if the building is sub-let;
- (c) the person in whom the right to let the same vests if it is un-let; and
- (d) the person to whom the building has been transferred if the owner of the building has let the gram or cannot otherwise be found. On failure to recover any sum due and recoverable on account of such tax from the person primarily liable, such portion of the sum may be recovered from the occupier of any part of the building in respect of which such tax is due and recoverable in ratio which the Pradhan decides to be an equitable ratio to the amount of tax assessed on the whole building in the authenticated list. The decision of the Pradhan in the matter shall be appealable to the Gram Panchayat.

19. REMISSION OF TAX IN THE CASE OF VACANCIES : Where any building which is assessed to rate of tax payable by the year has remained vacant and un-production of rent for a continuous period of three months or more during a year, the Gram Panchayat shall remit the whole or any portion of the amount paid or payable for such period:

Provided that no such remission or refund shall be granted unless a notice in writing of the fact of the building being vacant and un-productive or rent has been given to the Pradhan by the person seeking for such remission or refund:

Provided further that no remission or refund shall be granted for any period previous to the date on which such notice is given to the Pradhan.

Provided further that no such tax shall be levied by the Gram Panchayat, if such tax is levied by the Zilla Parishad from persons domiciled within the jurisdiction of the Gram Panchayat.

(3) A person shall be chargeable in the class appropriate to his grade income from all sources other than agriculture specified in sub-rule (1) as being liable to tax.

(4) Nothing contained in this rule shall be deemed to render a person who resides within the local limits of one Gram Panchayat and exercises his profession, art or calling or transacts business or holds any appointment public or private within the limits of any other Gram Panchayat, liable to profession tax for more than one amount of tax leviable by any of the Gram Panchayats. However, in such a case, the Deputy Commissioner shall apportion the tax between the concerned Gram Panchayats in such a manner as he may determine, subject to any general or special order that the Administrator may make in this behalf.

22. EXEMPTION : A Gram Panchayat may exempt any one or more of the classes mentioned in sub-rule (2) of rule 21 from the liability to pay tax on profession, trade, calling or employment but no case shall be exempted from tax liability when any lower class is liable to tax.

23. POWER TO CALL FOR A RETURN AND ASSESSMENT : (1) If, in the opinion of the Pradhan or the Secretary acting under his authority, a tax on profession, trade, art or calling or employment is or will be due from a company or person for any year, he shall serve a notice on such company or person either in that year or in the succeeding year requiring the company or person to furnish within thirty days, a return in the Form given in the Schedule annexed to this part showing the income on the basis or which, according to such company or person, it or he is liable to be assessed to the tax on profession trade calling or employment in the year in question. Thereupon, it shall be open to such company or person to submit the return showing the income derived by it or him during the year in which such tax is claimed or for the corresponding period of the previous year and produce any evidence on which the company or person may rely in support of the return made.

(2) If a return is furnished as required by sub-rule (1) and the Pradhan or the Secretary acting under his authority is satisfied that it is correct and complete, he shall levy the tax on the profession, trade, calling or employment from such company or person on the basis of such return.

(3) If, no return is furnished, as required under sub-rule (1) or if the Pradhan or the Secretary acting under his authority is satisfied that any return as furnished is incorrect or incomplete, the Pradhan or such other person shall assign to the company or person the class in the scale appropriate to the yearly income of such company or person, as may be estimated by him.

(4) The Pradhan or the Secretary as the case may be, when, classifying any company or person under sub-rule (3), do so on general considerations with reference to the nature and reputed value of the business transacted and the size and rental of residential and business premises, the quantity and number of articles dealt with, the number of person employed and the income tax paid.

(5) The Pradhan or the Secretary shall not be entitled to call for the accounts of the company or person.

24. RETURNS TO BE TREATED AS CONFIDENTIAL : All statements made, the returns furnished or accounts or documents produced in connection with the assessment of profession tax by any company or person shall be treated as confidential and copies thereof shall not be granted to public.

25. POWER TO CALL FOR CERTAIN INFORMATION : The Pradhan or the Secretary may, by notice, require, the owner, or occupier of any building or land, every Secretary or Manager of hotel, boarding or lodging house, club or residential chambers to specify the profession, art or calling of every such person and the rent, if any, paid by him and the period of such occupation.

SCHEDULE

[See Sub-Rule (1) of Rule (23)]

Return of income for assessment to profession tax during the year ending

1. Name of the Company or person.
2. Description of business, profession, art or calling or appointment.
3. Income derived by the assessee during the corresponding previous year, from the exercise of any profession, art or calling or from holding any appointment, public or private, or from money lending business

- (a) within the gram for not less than 120 days in the aggregate during the year; and
- (b) outside the gram if the assessee has resided within the village for not less than 120 days in the aggregate during the year-

4. Where business other than money lending is transacted exclusively within the gram -
- (a) where income-tax has been assessed on the company or person for the year the amount of such company or persons were computed under section of the Income tax Act, 1961, for the purpose of assessing such income-tax.
 - (b) Where the said profits and gains are not ascertainable or where income-tax has not been assessed for the year.
 - (i) the turn-over of business transacted within the gram during the year, or
 - (ii) where such turn-over is not ascertainable, the turn-over of business in the gram during the corresponding previous year.
5. Where such turn-over is not ascertainable, the turn-over of the person partly in the gram and partly outside such gram.
- (a) The turn-over of the business transacted in the gram during the year or
 - (b) Where such turn-over is not ascertainable, the turn-over of the business in the gram during the corresponding previous year.
6. Income derived by the assessee:
- (a) From the business transacted outside the gram; and
 - (b) From any person or investment during the year if the assessee has resided within the village for not less than 120 days in the aggregate during the year.
7. The aggregate income on the basis of which according to company or person, it or he is liable to be assessed.

Place :
Date :

Signature of the Assessee

PART - IV

TAX ON VEHICLES OTHER THAN MECHANICALLY PROPELLED VEHICLE KEPT WITHIN THE LIMITS OF THE VILLAGE

26. RATE OF TAX : A Gram Panchayat which decides to levy a tax on vehicles other than mechanically propelled vehicles (hereinafter referred to as "vehicles") shall, after following the procedure prescribed in rules 3 and 4, levy it at such rate as may be fixed by it but not below the minimum rates specified in the Schedule to this Part.

27. VEHICLES ON WHICH TAX SHALL BE LEVIED : (1) Subject to the provisions of sub-rule (2) of this rule, the tax shall be levied for the whole year beginning on the 1st April of each calendar year on all vehicles, owned by or in the possession of persons for the time being resident within the limits of a gram and used within the jurisdiction of the Gram Panchayat, whether they are actually kept within or outside the Gram Panchayats.

(2) No tax shall be levied on -

- (i) vehicles belonging to and used for service of a Gram Panchayat, Panchayat Samiti or Zilla Parishad;
- (ii) vehicle used by salaried servants of a Gram Panchayat, Panchayat Samiti or Zilla Parishad and intended for discharge of their official duties in rotation to these local self bodies not exceeding one vehicle in the case of any salaried servant.
- (iii) vehicles used by police officers and other Govt. officers in the discharge of their official duties and certified accordingly by the Head of the Department/Offices concerned.

28. PERSONS LIABLE FOR PAYMENT OF TAX : Every person whose name stands recorded in the register of tax on vehicles maintained by the Gram Panchayat unless he has given a notice in writing to the Gram Panchayat to the effect that he has ceased to use the vehicle or has disposed it of so that a demand notice for payment of tax may not be served on him.

29. PREPARATION OF REGISTER OF PERSONS LIABLE TO TAX : The Secretary shall prepare or cause the preparation of a register containing the names of person who own or possess a vehicle, which under rule 27 is liable to tax.

30. VEHICLES TO BEAR A NUMBER : All vehicles which are liable to tax shall bear a number plate provided by the Gram Panchayat at the cost of the owner or the person in possession of the vehicle.

31. RECEIPT FOR PAYMENT AT TAX : The Secretary of the Gram Panchayat or the person authorized by him in this behalf shall receive the payment of the tax and give a receipt, duly signed by him token of receipt of the tax.

The Gram Panchayat shall determine the form of the receipt.

32. PENALTY : Any person who commits a breach of rule 29 shall, on conviction, be punishable with fine which may extend to ten rupees, and in the case of continuing breach, with fine which may extend to two rupee for every day during which the breach continue, after conviction for the first breach.

SCHEDULE
[See Rule -2]

<u>Description of vehicle</u>	<u>Minimum per annum</u>
1. Private bicycle or tricycle	Rs. 6.00
2. Bicycle on hire	Rs. 5.00
3. Vehicle drawn by a single animal	Rs. 10.00
4. Vehicle drawn by two animals or more	Rs. 5.00
5. Cart or any other vehicle (not drawn by a motor)	Rs. 5.00

PART - V

TAX ON SALE OF CATTLE WITHIN THE LIMITS OF THE GRAM

33. RATE OF TAX AND PERSON LIABLE TO PAY : (1) A Gram Panchayat which decides to levy a tax on sale of cattle within the limits of a gram, shall after following the procedure prescribed in rules 3 and 4, levy it at such rates as may be fixed by it but not below 5 percent and not exceeding eight percent of the sale price of the cattle sold.

(2) Subject to the provisions of rule 34, every person making a sale of the cattle owned by him within the limits of the gram in which he resides, shall, in addition to the sale price of the cattle sold by him, also recover at source from the purchaser of the cattle the tax payable by him on such sale, and the purchaser shall be liable to pay the tax:

Provided that a sale of a cattle shall be deemed to have taken place within the limits of the gram in which the owners of the cattle sold resides notwithstanding the fact that the actual transition of sale physically takes place outside the limits of such gram or even out side the limits of the Gram Panchayat.

(3) The amount of the tax recovered under sub-rule (2) shall be deposited by the seller with the Gram Panchayat within a period of seven days from the date of recovery. He shall also produce before the Gram Panchayat a Xerox copy of the relevant money receipt witnessing the transaction of sale of cattle, duly attested by him as "true copy". Such receipt shall invariable contain the sale price of the cattle sold and the amount the tax paid by the purchaser whose full name, percentage and address shall also be described in the money receipt, in addition to the full description of the cattle sold if any short payment of the tax at source has been made, the purchaser shall, on a demand from the Gram Panchayat, deposit with the Gram Panchayat the amount of such short payment of tax within a period seven days from the date of receipt of the demand notice by him.

(4) The form of money receipt shall be such as may be devised by the Gram Panchayat.

34. NOTWITHSTANDING ANYTHING CONTAINED TO THE CONTRARY IN SUB-RULE(2) OF THE RULE 32 : The tax on sale of an elephant taking place within the limits of a gram shall be payable at source by the purchaser of the elephant to the Gram Panchayat having jurisdiction over that gram regardless of the fact that the owner of the elephant making sale is neither a resident of such gram nor even of the Gram Panchayat in which the sale takes place and that no mention of such an elephant is contained in the register of cattle maintained for the purpose by the Gram Panchayat under rule 35.

35. NO TAX SHALL BE LEVIED ON THE SALE OF A –

- (i) cattle belonging to a Gram Panchayat, a Panchayat Samiti or a Zilla Parishad and kept for use of such local self bodies;
- (ii) cattle belonging to Government and kept by Govt. for its use; and
- (iii) cattle which being un-claimed by its owner, is sold through a public auction by pound-keeper of a cattle pond located in a gram.

36. PREPARATION OF REGISTER OF PERSONS OWNING CATTLE IN THE GRAMS : The Secretary shall gram-wise preparation or cause such preparation of a register containing a list of the persons who own cattle in the gram, which cattle on their sale, are liable to tax. Such list in the register shall contain.

NAME OF THE GRAM

- (a) name of the owner of the cattle;
- (b) full description of the cattle including its sex, whether minor or major, colour and identification mark, if any; and
- (c) such other details as may be considered necessary.

37. RECEIPT FOR PAYMENT OF THE TAX : The Gram Panchayat shall receive the tax tendered to it and issue a receipt for the same in the name of actual payee of the tax describing the name of the person through whom it is deposited. Such receipt will be passed on by the person depositing the tax to the person being the purchaser of the cattle from whom the tax has been recovered.

The Panchayat shall determine the form of the receipt.

38. CHANGE OF OWNERSHIP, BIRTH AND DEATH OF CATTLE TO BE REPORTED TO THE GRAM PANCHAYAT : Change of ownership of a cattle on account of its sale or donation to a religious or charitable institution and every birth and death of cattle taking place within the limits of the gram shall be reported by its owner to the Gram Panchayat within a period of seven days from the date of such occurrence to facilitate the Gram Panchayat to update its register maintained under rule 35.

39. PENALTY : Any person who commits a breach of any of the provision of the Rules in this Part shall, on conviction be punished with fine which may extend to ten rupees and in the case of a continuing breach, with fine which may extend to two rupees for every day during which the breach continues after conviction for the first breach.

PART – VI

THEATRE OR SHOW TAX ON ENTERTAINMENT AND AMUSEMENTS

40. DEFINITION :- In this Part unless there is anything repugnant in the subject, context, or meaning :-

- (i) "Entertainment and amusement " means a drama, cinema, circus, exhibition, games or sport to which persons are admitted for payment;
- (ii) "payment for admission" means:-
 - (a) any payment for seats or other accommodation in a place of entertainment and amusement; and
 - (b) any payment for a programme or synopsis of an entertainment or amusement;
- (iii) "proprietor" in relation to any entertainment or amusement includes owner, manager, agent, or any person responsible for the management thereof; and
- (iv) "admission to an entertainment" includes admission to a theatre, cinema hall on any other place where the entertainment or amusement is held.

41. RATE OF ENTERTAINMENT OR AMUSEMENT TAX :- A Gram Panchayat which decides to levy a tax on theatre or show tax on entertainment and amusement, shall, after following the procedure prescribed in rules 3 and 4, levy it at such rate as may be fixed by it but not below the minimum and not exceeding the maximum rate prescribed here in below, namely :-

RATE OF THEATRE OR SHOW TAX ON ENTERTAINMENT AND AMUSEMENT :-

	Minimum
(1) A theatre or show tax on entertainment and, amusement, including exhibition, game or sport	Rs. 10/- per show or per performance
(2) For a show of drama, circus or cinema	- do -

Provided that nothing in this rule shall apply to a theatre or show tax on entertainment or amusement held for a charitable or educational purposes, or for a philanthropic cause and the proceeds thereof are also exclusively utilized for such a purpose or cause, after deducting the expenses incurred.

42. MANNER OF PAYMENT AND RECOVERY OF THEATRE OR SHOW TAX ON ENTERTAINMENT AND AMUSEMENTS : The tax on theatre or show on entertainment and amusements shall be due and payable on each show, exhibition or occasion before the beginning of each entertainment and it shall be recovered from the Proprietor.

43. RECEIPT FOR PAYMENT OF A THEATRE OR SHOW TAX ON ENTERTAINMENT AND AMUSEMENTS : The Secretary or the person authorized by him in this behalf, receive the payment of the tax under rule 40 and give a receipt for the same.

44. FORM OF RECEIPT : The Gram Panchayat shall determine the form of receipt under rule 43.

45. REFUND OF THEATRE OR SHOW TAX ON ENTERTAINMENT AND AMUSEMENT : If after payment of tax, the entertainment or amusement is not held on account of some unforeseen or unavoidable circumstances, the amount of tax paid shall be refunded to the payee, if he applies for such refund within 48 hours of payment.

46. PENALTY : Any person who commits a breach of rule 41 shall on conviction, be punished with fine not exceeding ten rupees and in the event of continuing breach, with additional fine which may extend to two rupees for every day during which the breach continues, after conviction for the first breach.

PART – VII

LIGHTING TAX

47. DEFINITIONS : In this Part unless there is anything repugnant in the subject or context :-

- (i) "House" means any building or set of building within the same enclosure and used by the same occupier and includes a hut;
- (ii) "Occupier" includes a person in actual possession of a house whether as owner, agent of the owner or tenant;
- (iii) "Owner" includes a person who receives or is entitled to receive rent of the house, if the house is let; and
- (iv) "Hut" means any building which is constructed principally of wood, mud, leaves, grass, straw, cloth or thatch and includes any temporary structure of whatever kind or size.

48. RATE OF LIGHTING TAX : (1) A Gram Panchayat, which decides to levy the lighting tax for the purpose of street lights, shall, after following the procedure prescribed in rule 3 and 4, levy on all the houses within the limits the gram at such rate, based on the capital value or the annual letting value of the house, as may be fixed by it but not below the minimum rate specified in the schedule annexed to this Part.

(2) No lighting tax under sub-rule (1) shall be levied on—

- (a) any house used for a charitable, educational or religious purpose and yielding no rent to the owner;
- (b) on any house owned by a Gram Panchayat, a Panchayat Samiti, or Zilla Parishad; and
- (c) on any house owned by the Government.

49. LIGHTING TAX EFFECTIVE FROM WHAT DATE : (1) The lighting tax shall be leviable for the year beginning on the first day of April of a calendar year and ending on the 31st day of March on the next following calendar year. Where the lighting tax comes into force on any day other than that first day of April, it shall be leviable by the quarter commencing on first day of July, 1st day of October, 1st day of January and 1st day of April next following and thereafter by the year.

(2) if the house is not occupied by the owner, the lighting tax shall be leviable primarily from :-

- (a) the lessee or tenant if the house is let;
- (b) the superior lesser or tenant if the house is sub-let; or
- (c) the person in whom the right to let the same vests, if it is unlet.

(3) On failure to recover any sum due on account of the drainage tax from the person from whom it is primarily leviable, the tax may be recovered from the occupier of any part of the house in respect of which the tax is due, such portion of that sum as the Pradhan decides to be proportionately leviable in respect of that part of the house:

Provided that, such occupier shall not be liable to pay the tax for any period for which he was not in occupation of the house.

50. REMISSION OR REFUND OF LIGHTING TAX IN CASE OF VACANCIES :

Where any house is liable to the lighting tax has remained vacant or un-occupied for a continuous period of three months or more, the Gram Panchayat shall refund or remit the whole or any portion of the amount of the tax paid or payable for such period:

Provided that no such remission or refund shall be granted –

- (a) unless a notice in writing of the fact of the building being vacant or un-occupied has been given to the Secretary; or
- (b) for any period previous to the date on which such notice is given to the Secretary.

SCHEDULE [See rule 47]

Rate of lighting tax

Sl.No.		Minimum
1.	Capital value of a house not exceeding Rs. 15,000/-	No tax
2.	Capital value of a house exceeding Rs. 15,000/-	Rs.6.00 per annum
3.	Capital value of a house exceeding Rs. 50,000/-	Rs.12.00 per annum
4.	Capital value of a house exceeding Rs. 1,00,000/-	Rs. 18.00 per annum
5.	Capital value of a house exceeding Rs. 2,00,000/-	Rs. 24.00 per annum
6.	Capital value of a house exceeding Rs. 5,00,000/-	Rs. 48.00 per annum
7.	Annual letting value of a house not exceeding Rs.1,800/- per annum	Rs. 6.00 per annum
8.	Annual letting value exceeding Rs. 1,800/- per annum	Rs. 12.00 per annum
9.	Annual letting value exceeding Rs. 6,000/-	Rs. 18.00 per annum
10.	Annual letting value exceeding Rs.12,000/-	Rs. 36.00 per annum
11.	Annual letting value exceeding Rs.30,000/-	Rs. 48.00 per annum

PART – VIII

DRAINAGE TAX

51. DEFINITIONS : In this Part, unless the context otherwise requires the words "House", "Hut" "Occupier", and "Owner" shall have the same meaning as are assigned to them in Part VII of these Rules.

52. RATE OF DRAINAGE TAX : (1) A Gram Panchayat which decides to levy the drainage tax, shall, after following the procedure prescribed in rules 3 and 4 levy it on all houses within the limits of the grams at such rates, based either on the capital value or the annual letting value of the houses, as may be fixed by it but not below the minimum and not exceeding the maximum rates specified in the Schedule annexed to this Part.

(2) No drainage tax shall be levied on –

- (a) any house used for a charitable, educational or religious purpose and yielding no rent to the owner or trustee thereof;
- (b) any house owned by a Gram Panchayat, a Panchayat Samiti, or a Zilla Parishad and whether or not let on rental basis; and
- (c) any house owned by the Govt. whether or not let on rental basis.

53. DRAINAGE TAX EFFECTIVE FROM WHAT DATE : The drainage tax shall be leviable for the calendar year beginning on the first day of April and ending on the 31st day of March next following where the tax comes into force on any day other than the first day of April, it shall be leviable by the quarter commencing on or from 1st day of July, 1st day of October, 1st day of January and 1st day of April next following, and thereafter by the year commencing on 1st day of April.

54. DRAINAGE TAX FROM WHOM PRIMARILY LEVIABLE : (1) The drainage tax shall be leviable primarily from the actual occupier of the house if he is the owner of the house.

(2) If the house is not occupied by the owner, the tax shall be leviable primarily from,

- (a) the lessor, if the house is let;
- (b) the superior lessor, if it is sub-let; and
- (c) the person in whom the right to let the house vests, if it is unlet.

(3) On failure to recover any sum due on account of the drainage tax from the person from whom it is primarily leviable, the tax may be recovered from the occupier of day part of the house in respect of which the tax is due, such portion of that sum as the Pradhan decides to be proportionately leviable in respect of that part of the house:

Provided that, such occupier shall not be liable to pay the tax for any period for which he was not in occupation of the house.

55. REMISSION OR REFUND OF TAX IN CASE OF VACANCIES : Where any house which is liable to the drainage tax has remained vacant for a continuous period of three months or more, the Gram Panchayat shall refund or remit the whole or any part of the tax paid or payable for such period :

Provided that no such remission or refund shall be granted –

- (a) unless notice in writing of the fact that the house being vacant has been given in writing to the Secretary; or
- (b) for any period previous to the date on which such notice is given to the Secretary.

SCHEDULE
[See rule 50(1)]

Drainage Tax

Sl.No.		Minimum
1.	Capital value of a house not exceeding Rs. 15,000/-	No tax
2.	Capital value of a house exceeding Rs. 15,000/-	Rs.6.00 per annum
3.	Capital value of a house exceeding Rs. 50,000/-	Rs.12.00 per annum
4.	Capital value of a house exceeding Rs. 1,00,000/-	Rs. 18.00 per annum
5.	Capital value of a house exceeding Rs. 2,00,000/-	Rs.24.00 per annum
6.	Capital value of a house exceeding Rs. 5,00,000/-	Rs. 48.00 per annum
7.	Annual letting value of a house not exceeding Rs.1,800/- per annum	Rs.6.00 per annum
8.	Annual letting value exceeding Rs. 1,800/- per annum	Rs. 12.00 per annum
9.	Annual letting value exceeding Rs. 6,000/-	Rs. 18.00 per annum
10.	Annual letting value exceeding Rs.12,000/-	Rs. 36.00 per annum
11.	Annual letting value exceeding Rs.30,000/-	Rs. 48.00 per annum

PART – IX

FEEES FOR PROVIDING SANITARY ARRANGEMENTS AT PLACES OF WORSHIP OR PILGRIMAGE, FAIRS AND MELAS WITHIN THE JURISDICTION OF THE GRAM PANCHAYAT

56. DEFINITIONS OF PILGRIM : In this rule, "pilgrim" means a person visiting a gram during such period as may be fixed by the Deputy Commissioner as a period of pilgrimage, fair or mela, but does not include a person so entering who is under the age of 3 years or a resident of the gram or a servant of Government or an official of the Gram Panchayat deputed for duty as the places of working of the pilgrimage, fair or mela :

Provided that nothing in this rule shall be deemed to prevent any Gram Panchayat from levying, with the previous approval of the Deputy Commissioner, the fee under this part.

57. RATE OF FEE FOR PROVIDING SANITARY ARRANGEMENTS AT THE PLACES OF WORSHIP OF PILGRIMAGE, FAIRS AND MELAS : (1) A Gram Panchayat which decides to levy a fee for providing sanitary arrangements at the places of worship of pilgrimage, fairs and melas shall, after following the procedure prescribed in rules 3 and 4, levy it at such rate as may be fixed by it, but not below the minimum and not exceeding the maximum rate specified herein below, namely :-

Per Pilgrim or visitor	Minimum Rs. 1.00
------------------------	---------------------

Provided that the fee in the case of children between age group of 3 and 12 years shall not be levied at more than half the rate fixed for an adult under this sub-rule.

(2) If a question arises as to the age of a child the matter shall be decided by the person collecting it and his decision in this regard shall be conclusive, final and binding of all concerned.

58. ISSUE OF PASS ON PAYMENT OF THE FEE : On payment of the fee a pass shall be issued to the person paying it.

59. SIZE, FORM AND COLOUR OF PASSES : The Gram Panchayat shall determine the size, form and colour of the passes and shall have them painted and stocked in sufficient quantity.

60. PLACE OF COLLECTING THE FEE : The fee shall be collected at such place or places of entry as may be fixed by the Pradhan for the purpose.

PART - X
FEEES FOR SALE OF GOODS IN MARKETS, MELAS, FAIRS AND FESTIVALS

61. RATE OF FEES FOR SALE OF GOODS IN MARKETS, MELAS, FAIRS & FESTIVALS : A Gram Panchayat which decides to levy a fee for sale of goods in markets, melas, fairs and festivals as the case may be, shall, after following the procedure prescribed in rules 3 and 4, levy it at such rates as may be fixed by it but not below the minimum rates specified in the Schedule annexed to this part.

62. DETERMINATION OF LIMITS OF AREA WITHIN WHICH FEES FOR SALE OF GOODS IN MARKETS, FAIRS AND FESTIVALS SHALL BE LEVIED : The fees for sale of goods in the markets, melas, fairs and festivals shall be levied by the Gram Panchayat within the limits of such area as may be determined by it for the purpose.

63. PROHIBITION AGAINST SELLING COMMODITIES ETC. WITHOUT PERMIT : No person shall sell any goods or commodity, including animal or birds or occupy any open space or plot of land for the purpose of shop, both or shall or for doing any business of any kind whatsoever in markets, melas, fairs and festivals as the case may be, within the limits fixed under rule 61 without obtaining a permits from the Gram Panchayat on payment of the fee leviable under rule 61.

64. POWERS OF GRAM PANCHAYAT TO RECOVER FEES : The person authorized by the Gram Panchayat may restrain any person from sale of the goods or commodity brought for sale without the prescribed permit and if done so shall seize the goods or commodity brought for sale and sell on the spot sufficient portion of the goods or commodity so seized to recover the fees payable to the Panchayat. He shall then issue a receipt for the sum so recovered.

65. VALIDITY OF PERMIT : The permit shall be valid for the period or for the number of days for which it is issued.

66. RECEIPT FOR PAYMENT OF FEE AND ISSUE OF PERMIT : The person authorized by the Gram Panchayat shall receive the payment of fee, give a receipt for the same and thereupon issue a permit.

67. FORM OF RECEIPT AND PERMIT : The Gram Panchayat shall determine the form of receipt and of the permit to be granted under rule 66.

68. REMISSION OR REFUND OF FEE WHEN ALLOWED : No remission or refund of the fee once recovered shall be made :

Provided that if the permit for the occupation of space is for a period longer than one month and if the permit is surrender to the person authorized by the Gram Panchayat before the expiry of the period for which the permit is valid, refund shall be paid for the aggregating to the period for which the permit is not utilized.

Provided further than no refund shall be granted for the fraction of a month.

SCHEDULE
[See rule 60]

Sl.No.		Minimum
1.	For every plot measuring not more than 8 sq.mtrs .	Re.1.00 per day or Rs. 25.00 per month.
2.	For every additional space of 4 sq.mtrs part thereof.	Re.0.50 per day or Rs. 15.00 per month.
3.	For goods/commodity brought to the market, melas, fairs and festivals for the purpose of trade.	Re. 0.75 per basket or head load (not being a bag) or Re. 1.00 per bag or Rs. 4.00 per cart load.
4.	For every pig, lamb, goat and kid brought for sale.	Re. 1.00 per animal.
5.	For every kind of cattle other than those mentioned in Sl.No. 4 brought for sale.	Rs. 2.00 per cattle.
6.	For every bird brought for sale.	Re. 0.50 P. per day.

PART - X

FEE FOR GRAZING CATTLE IN GRAZING LANDS UNDER THE MANAGEMENT OF THE GRAM PANCHAYAT

69. DEFINITION : In this Part the expression "fee" means the fee for grazing of cattle in the grazing lands under the management of the Gram Panchayat and assigned for that purpose.

70. FEE FOR GRAZING OF CATTLE: A Gram Panchayat which decides to levy a fee to grazing of cattle in the grazing lands under the management of the Gram Panchayat shall, after following the procedure prescribed in rules 3 and 4, levy it at such rate as may be fixed by it, but no below the minimum rate specified in the Schedule annexed to the Part.

71. NO GRAZING OF CATTLE WITHOUT A PERMIT : When a Gram Panchayat levies fee for grazing of cattle in the grazing lands under its management, no grazing of cattle shall be allowed in any such land assigned by it for that purpose, except under a permit issued in this behalf.

72. PERMIT TO BE ISSUED TO WHOM : Permits for grazing of cattle may be issued by the Gram Panchayat only to persons residing in the gram and owning cattle within its jurisdiction.

73. FEE FOR PERMIT LEVIABLE FOR WHAT PERIOD : Permits shall be issued by the Gram Panchayat for a period of 365 days (366 days in the case of leap year) commencing from the date of issue of the permit.

74A. RECEIPT FOR PAYMENT OF FEE AND ISSUE OF PERMIT : The person authorized by the Gram Panchayat shall receive the payment of fee, issue a receipt thereof and thereupon issue a permit indicating the date of commencement and date of ending.

74B. FORM OF RECEIPT AND PERMIT : The Gram Panchayat shall determine the form of receipt and of the permit granted under rule 74.

74C. REMISSION OR REFUND OF FEE WHEN ALLOWED : No remission or refund of the fee once recovered shall be made.

SCHEDULE

[See rule 69]

Sl.No.	Cattle	Minimum grazing fee per head of cattle
1.	Buffalo, cow or horse or any other bovine.	Rs. 25.00 per year
2.	Goat, deer etc.	Rs. 15.00 per year

PART -XI

FEE FOR PROVIDING THE WATCH AND WARD OF CROPS IN THE GRAM

75. DEFINITIONS : In these rules, unless the context or meaning otherwise requires :

- "annual letting value" means the rent for which the land might reasonably be expected to be let from year to year;
- "Capital value" means the estimated market value of a land;
- "land" means cultivable occupied land which is subject to payment of agricultural assessment;
- "Occupier" includes a person in actual possession of a land whether as owner, agent or tenant and
- "owner" includes the person, who receives or is entitled to receive rent of the land if such land is let.

76. COST OF WATCH AND WARD ON CROPS TO BE LEVIED AND RECOVERED AS FEE : (1) Where a Gram Panchayat provides for the watch and ward within its jurisdiction of the crops the cost of such watch and ward shall be levied and recovered by the Gram Panchayat as a fee assessed on every owner or occupier of a land in the gram in the manner provided for in rule 77 at such rate as shall from time to time be fixed by the Gram Panchayat after following the procedure prescribed in sub-rule 2 and 3.

(2) Every Gram Panchayat shall before deciding to levy the costs of watch and ward of crops in the village follow the following procedures, namely :-

- (a) The Gram Panchayat shall pass a resolution at its meeting sanctioning the proposal to levy the costs of such watch and ward at the rate specified therein.
- (b) The Gram Panchayat shall then notify to the proposal by beat of drum/announcement through loud speaker in the gram and by means of a suitable notice together with copy of the rules in this part affixed in the notice Board at the Office of the Gram Panchayat and at a conspicuous place in the grams, specifying a date, not earlier than one month after which the Gram Panchayat shall take the proposal into consideration.
- (c) Any inhabitant of the gram adversely affected by the proposal may make any objection or suggestion in writing to the Gram Panchayat on or before the date specified in the notice under clause (b) or orally on the day or days on which the Gram Panchayat considers the proposal.
- (d) On or after the date fixed under clause (b), the Gram Panchayat shall consider all objections and suggestions made under clause (c) and may approve or make such modification, if any, as it may consider necessary to make.

(3) Where a Gram Panchayat finally decides to levy the fee for providing watch & ward of crops in the gram, it shall publish a final notice specifying therein the rate at which it shall be levied. Copies of such notice together with a copy of the rules in this Part shall be affixed in the notice board at the office of the Gram Panchayat. It shall also announce by beat of drum/loudspeakers in the gram the fact of such publication. The fee shall accordingly be levied from such date, not earlier than one month from the date of publication of final notice, as may be specified in the notice.

77. PERIOD FOR LEVY OF FEE FOR PROVIDING WATCH AND WARD OF CROPS : The fee shall be leviable for the year beginning 1st day of April and ending on 31st day of March next following. If, however, the levy of fee comes into force on any day other than the 1st day of April, it shall be leviable for the quarter beginning on the 1st day of July, 1st day of October and 1st day of January next following and thereafter for the beginning on the 1st day of April.

78(A). PERSONS LIABLE TO PAY FEE : The fee shall be primarily leviable from the owner of the land who occupied the land.

(2) If the land is not occupied by the owner himself the fee shall be primarily leviable from :-

- (a) a lessee, if the land is let;
- (b) the superior lessor, if it is sub-let;
- (c) the person in whom the right to let the same vests, if it is unlet; and
- (d) the person to whom the land has been transferred if the owner of the land has left the gram or cannot otherwise be found.

(3) On failure to recover any sum due on account of such fee from the person primarily liable to pay, a portion of the sum be recovered from the occupier of any part of the land in respect of which it is due in the ratio which the Pradhan or Secretary, duly authorized by him in this behalf decides to be an equitable ratio to the amount of the fee assessed on the owner of the land as a whole tenant. An appeal against the decision of the Pradhan or the Secretary, as the case may be made within a period of 30 days from the date of communication of the decision, by the owner to the Assistant Commissioner under Section 38 of the Regulation and his decision in the matter shall be final and binding :

Provided that if any sum is paid by or levied from any person who is not primarily liable under the rules in this Part, such person shall be entitled to credit such sum in account with the person primarily liable for payment of that sum.

78B. RECEIPT FOR PAYMENT OF FEE : The Secretary or the person duly authorized by the Secretary in this behalf shall receive the payment of the fee and give a receipt for the same.

79. FORM OF RECEIPT : The Gram Panchayat shall determine the form of receipt.

PART – XII

LICENCE FEE FOR PLYING PUBLIC FERRY

80. DEFINITION :- Unless the context or meaning otherwise requires in this Part :

- (a) "Form" means a form appended to this part of these Rules;
- (b) "Inland Water" means any canal, river, lake or other navigable water;
- (c) "Licence" means a licence issued under the Rules in this Part authorizing the Proprietor of a public service vessel to ply a public ferry;
- (d) "Public ferry vessel" means a vessel either registered under the Merchant Shipping Act, 1958 (44 of 1958) or the Inland Vessel Act, 1917 Act, (1 of 1918) and engaged for plying a public ferry and includes "a sailing vessel" as defined in the Merchant Shipping Act, 1958 and a canoe/country boat driven partly by oars and partly with the aid of wind or both or wind alone, or a country boat fitted with an outboard engine, but does not include a pleasure craft;
- (e) "Public ferry" means a regular public ferry service maintained by a public ferry vessel for carriage or passengers or goods or both for hire or reward from one destination in a Gram Panchayat to another will in the jurisdiction of the Gram Panchayat or to a destination outside the jurisdiction of a Gram Panchayat through the Inland water;
- (f) "Proprietor" in relation to a public ferry vessel includes owner, manager, agent or any person responsible for the management thereof;
- (g) "Passenger" includes any person carried on board a public service vessel other than Master and Crew employed or engaged on the business of such vessel; and
- (h) "Voyage" means a round about trip or journey of a public service vessel originating from one destination and returning to the same destination after touching the last destination on the forward journey.

81. APPLICATION OF THE RULES : The rule under this part shall apply to all public ferry vessels owned by an individual or body of individuals or a Company as defined in the Companies Act, 1956 or a registered Cooperative Society as defined under the Andaman and Nicobar Islands Cooperative Societies Regulation, 1973.

82. EXEMPTION : The public ferry vessels owned by or in service of the Government or a local self body other than a Municipal Council shall be exempt from the operation of the rules in this Part.

83. RATE OF LICENCE FEE FOR RUNNING A PUBLIC FERRY : A Gram Panchayat which decides to levy licence fee for plying public ferry shall, after following the procedure prescribed under rules 3 and 4 levy it at such rate as may be fixed by it, but not below the minimum rates specified in the Schedule annexed to this Part.

84. PERSONS PRIMARILY LIABLE TO PAY FEE : The fee shall be primarily liable from the Proprietor of a public ferry vessel.

85. NO PUBLIC FERRY TO BE PLIED WITHOUT THE AUTHORITY OF A VALID LICENCE : No one shall ply or cause to a public ferry service within the jurisdiction of a Gram Panchayat without first acquiring a licence for plying such ferry service under the rules in this Part.

86. APPLICATION FOR GRANT OF LICENCE : (1) An application for obtaining a licence for plying public ferry shall be made to the Pradhan in Form I or Form II as the case may be.

(2) The application form shall be issued by the Secretary or the person authorized by him in this behalf free of cost to the persons desirous of applying for the grant of a licence under the rules in this Part.

(3) Any application which is not accompanied with the certificate of the registration, shall be rejected forthwith.

87. SCRUTINY OF THE APPLICATION : (1) On receipt of an application for grant of a licence under the rules in this Part, a preliminary scrutiny of the particulars furnished in such application shall be made by the Secretary or the person authorized in this behalf by him to satisfy that all the columns in the application have been correctly filled in and that the attested copies of the documents required to be enclosed with such application have also been annexed to the application with a view to ensuring that the application is complete in all respect. The licence fee shall also be recovered and necessary endorsement to that effect recorded on the body of the application by the Gram Panchayat Official recovering the fee. Such endorsement shall also indicate that the amount of the fee recovered has been duly credited to the Gram Panchayat at account mentioning the relevant receipt number and date.

(2) The Secretary shall examine the application at length to ensure that the particulars furnished in and the documents annexed to the application are prima facie correct. He shall also ensure the bonafides of the applicant. After the Secretary has satisfied himself about all these requirements, he shall either recommend the grant or rejection of the application and submit the application with his such recommendation to the Pradhan for his approval and/or orders:

Provided that wherever the Secretary considers necessary to call for some additional information or particulars from the applicant, he shall do so by making a reference to the applicant after obtaining approval of the Pradhan in this regard.

(3) The Pradhan shall consider the recommendations of the Secretary and pass such orders as to the grant or refusal to grant of licence as he may deem necessary in the facts and circumstances of the case and return the application to the Secretary alongwith his orders.

88. GRANT OF LICENCE : Wherever the Pradhan passes orders for grant of licence, the Secretary shall issue the licence to the Proprietor in Form III or IV as the case may be.

89. DURATION OF LICENCE : Unless revoked earlier, every licence shall be valid for a period of one year from the date of its issue:

Provided that the validity of a licence may be restricted to less than one year in the case wherever the remaining period of validity of the certificate of registration held by the public service vessel either under the Merchant Shipping Act, 1958 (44 of 1958) or the Inland Vessels Act, 1917 (1 of 1917) is less than one year from the date of issue of the licence. In such a case the validity of the licence shall be restricted upto the date of expiry of such certificate of registration of the public service vessel.

90. DEEMED SUSPENSION OF THE VALIDITY OF THE LICENCE : Whenever the certificate of registration of a public service vessel is revoked or cancelled by the authority lawfully competent to do so for any reason whatsoever, the licence held by such vessel shall automatically be deemed to have been suspended till such time the certificate registration of the public service vessel is restored.

91. LICENCE TO REMAIN ALWAYS THE PROPERTY OF THE GRAM PANCHAYAT : A licence issue under this Part of the rules shall always remain the property of the Gram Panchayat and it shall be produced before or surrendered to the Gram Panchayat whenever the holder thereof is called upon to do so.

92. ISSUE OF DUPLICATE LICENCE: Whenever a licence is reported to have been lost, destroyed or mutilated, a duplicate licence shall, on an application made by the holder thereof, be issued on payment of the fee as may be prescribed for the purpose under rule 82.

93. REGISTER OF LICENCE : A register of all licence issued under this Part shall be maintained in the Gram Panchayat office describing the full particulars of such licences.

94. REASONS TO BE RECORDED FOR POWER TO REJECT AN APPLICATION FOR GRANT OF LICENCE ONLY ON REJECTION : (1) Whenever the Pradhan passes an order for rejection of an application, he shall record the reason in writing for such rejection.

(2) The Secretary shall communicate such order to the Proprietor or the applicant indicating the reasons as recorded under sub-rule (1).

95. REVOCATION OF LICENCE : (1) Whenever it comes to the notice of the Gram Panchayat either through a complaint or on its own motion that the proprietor of a public ferry vessel has violated or abused or has been violating or abusing any or all of the terms and conditions of the licence or abused or has been violating or abusing any or all of the terms and conditions of the licence granted to him, the Gram Panchayat shall make such enquiry as it deems necessary, and on being satisfied about the correctness of such violation or abuse on part of the Proprietor or his agents or servants, it shall serve a notice by registered post with acknowledgement due on the Proprietor specifying therein such violation or abuse or the instances of such violation or abuse calling upon him to show cause within a period 20 days from the date of receipt by him of such notice as to why the licence should not be revoked till such time he rectifies the commission of such violation or abuse.

(2) Unless the Proprietor convincingly satisfied the Gram Panchayat within the period the notice that he has duly rectified the questioned violation or abuse of the licence and gives an assurance that such violence or abuse shall not be allowed by him to recur in future, the Pradhan may revoke the licence till such time the Proprietor intimates him rectification of such violence or abuse of the licence.

96. RESTORATION OF THE REVOKED LICENCE : On furnishing an undertaking by the Proprietor of having rectified the questioned violation or abuse of the licence and after due verification and satisfaction about the factual correctness of such undertaking, the Pradhan shall pass an order restoring the licence to the Proprietor and the Secretary shall communicate such order to the Proprietor.

97. RENEWAL OF LICENCE : The procedure, form of application and terms and conditions for renewal of a licence shall be the same as are applicable for the grant thereof.

98. APPEAL : An appeal against the order passed by the Pradhan under sub-rule (1) of rule 94 shall lay to the Gram Panchayat within a period thirty days from the date receipt by the Proprietor of such order. The decision of the Gram Panchayat on such appeal shall be conclusive, final and binding.

99. REMISSION OR REFUND OF LICENCE FEE : Where an application on its receipt in the Gram Panchayat Office has been duly processed regardless of the fact whether a decision thereon for the grant or refusal to grant the licence has been, no fee shall be refundable :

Provided that the licence fee may be refunded if the Proprietor or the applicant makes an application to the Gram Panchayat for such refund requesting at the same time for withdrawal of the application before the process of examination of the application has been initiated in the Gram Panchayat office.

100. RECEIPT FOR PAYMENT OF LICENCE FEE : The Secretary or the person authorized by him in this behalf shall receive the payment of licence fee under rule 83 and give a receipt for the same.

101. FORM OF RECEIPT : The Gram Panchayat shall determine the form of receipt under rule 100.

SCHEDULE
[See Rule 82]

**FEE PAYABLE FOR GRANT OR RENEWAL OF LICENCE FOR
PLYING PUBLIC FERRY**

		Minimum Fees per year
a.	Public ferry vessel upto and including 50 tons gross.	Rs. 50/-
b.	Public ferry vessels from 51 to 100 tons gross.	Rs. 75/-
c.	Public ferry vessels from 101 to 200 tons gross; and for every additional 50 tons gross or fraction thereof.	Rs. 100/-
d.	Issues of duplicate licence.	Rs. 15/-
e.	Transfer of ownership of licence within the same Panchayat or another.	Rs. 15/-
f.	Public service vessel being a sailing vessel, a canoe (dinghi) propelled by outboard motor.	Rs. 15/-
g.	A canoe operated manually by oars.	Rs. 15/-
h.	Issue of duplicate licence for public service vessels described at item (f) and (g) above.	Rs. 15/-

FORM - I

APPLICATION FORM FOR GRANT OF A FRESH LICENCE/RENEWAL OF AN EXISTING
LICENCE FOR PLYING PUBLIC FERRY BY DEPLOYMENT OF A MECHANICALLY
PROPELLED PUBLIC FERRY VESSEL

From

(Name of the owner/proprietor)
Agent & his full postal address.

To

The Pradhan
..... Gram Panchayat,
..... (Station).

Sir,

I do hereby apply for the grant of a fresh licence/renewal of my existing licence for plying public ferry between (place of commencement of the voyage) and..... (ultimate destination of the voyage) via (place or places of transit halt) through the deployment of the public ferry service namely M.V./S.S..... owned chartered by me (hereinafter referred to the said vessel), and registered under the Merchant Shipping Act, 1958.

An attested Xerox copy of the certificate of the vessel containing her full particulars/description is annexed hereto.

The licence fee of Rs..... (Rupeesonly) in cash/through DD No./Cheque No. drawn in favour of the Secretary of your Gram Panchayat on (name and place of location of the Bank) is remitted herewith.

I do hereby undertake to abide myself with the terms and conditions of the licence.

I request you to please grant/renew or cause the grant/renewal of necessary licence as applied for at your earliest convenience.

Yours faithfully,

Place :

Date :

Signature of the owner/proprietor/
Agent/charterer of the vessel

FOR OFFICIAL USE ONLY

Received the application alongwith the requisite fee of Rs..... (Rupees only) in cash by DD. No./Cheque No..... vide Receipt No..... datedand credited the amount to the Gram Panchayat account.

Secretary/Authorized Official

FORM - II
[See Rule 85]

APPLICATION FORM FOR GRANT OF A FRESH LICENCE OR RENEWAL OF AN EXISTING LICENCE
FOR PLYING PUBLIC FERRY SERVICE THROUGH DEPLOYMENT OF A PUBLIC FERRY VESSEL
BEING A SAILING BOAT OR A CANOE NOT PROPELLED BY MECHANICAL POWER

From

(Name of the owner/proprietor)
Agent & his full postal address.

To

The Pradhan
..... Gram Panchayat,
..... (Station).

Sir,

I do hereby apply for the grant of a fresh licence/renewal of an existing licence for plying public ferry between (place of commencement of the voyage) and (place of ultimate destination of the voyage) via (place or places of transit halt) through the deployment of the sailing boat/canoe namely..... owned/chartered by me hereinafter referred to as 'the vessel'.

The full particulars/description of the vessel are as under :-

- (1) Name of the vessel
- (2) Mark
- (3) Overall length
- (4) Breadth
- (5) Depth
- (6) Whether wooden, fiber etc. make
- (7) Year or make
- (8) Capacity (i) No. of passenger (ii) (Quantum of Cargo)
- (9) No. of sail and oars on board
- (10) No. of crew members deployed (i) Technical (ii) Non-Technical
- (11) Type and quantity of life savings appliances provided on board.
- (12) Date of expiry of the licence, of applicable.
- (13) Any other information considered relevant/useful

The licence fee of Rs. (Rupees only) in cash/through DD No./Cheque No..... drawn in favour of the Secretary of your Gram Panchayat on (name and location off the Bank) is remitted herewith.

I do hereby undertake to abide myself with the terms and conditions of the licence, if granted/renewed.

I request you to please grant/renew or cause the grant/renewal of the licence as applied for at your earliest convenience.

Yours faithfully,

Place :
Date :

Signature of the owner/proprietor/
Agent of the vessel

FORM – III
[See Rule 87]

LICENCE FOR PLYING PUBLIC FERRY BY ENGAGING A MECHANICALLY PROPELLED PUBLIC FERRY IN THE INLAND WATERS

LICENCE

This licence for plying public ferry between (indicate place of commencement of voyage) and (indicate ultimate destination of voyage) via (indicate place or places of transit halt) is hereby granted to the person whom name and other particulars, including residential/postal address, alongwith the detailed description of the public service vessel namely, M.V./S.S. (hereinafter referred to as the "vessel") to be deployed by him/her for the purpose, are given, namely :-

1. Name of the Proprietor/Owner/Agent of the vessel :
2. Father's/Husband's name :
3. Full residential/postal address :
4. Particulars of the vessel :
 - a) Length overall
 - b) Breadth
 - c) Make
 - d) Year of make
 - e) Hull is of wood, steel, fiber etc.
 - f) Passenger & cargo carrying capacity (i) Passenger (ii) Cargo

DESCRIPTION OF ENGINES

- a) Name & address of makers
- b) When made
- c) No. of sets of engines
- d) No. of shafts
- e) N.H.P. B.H.P.
Estimated speed of the vessel :
Reciprocating engine : No. of diameter of cylinder in each set :
Rotary engines : No. of cylinders in each set :
- f) Gross tonne/tonnage
- g) Registered tonne/tonnage

VALIDITY OF THE LICENCE

Unless sooner determined, the validity of this licence shall expire on The licence shall be subject to the following terms and conditions, namely :-

- (a) With the expiry or cancellation of the certificate of registration of the vessel, the validity of the licence shall automatically expire on and from the date of such expiry or cancellation as the case may be.
- (b) If the certificate of registration of the vessel is suspended, the validity of the licence shall also remain automatically under suspension till the period of suspension of the certificate of registration of the vessel.
- (c) The licence as subject to cancellation in the event of abuse or violation or non-compliance of any of the terms and conditions of the licence. In the event of such cancellation, the Proprietor or owner of agent of the vessel shall surrender the licence forthwith to the Gram Panchayat.
- (d) The licence is also subject to cancellation, if it is noticed at any stage that the licence was obtained by furnishing any incorrect or false information or suppression of any material particulars by the Proprietor, owner or agent of the vessel.
- (e) The licence may be transferred to another person only with the prior permission of the Gram Panchayat. While seeking for such permission, the reason(s) for such transfer shall be indicated.
- (f) The licence shall always be carried or kept on board the vessel.
- (g) No inflammable or dangerous cargo shall be carried or allowed to be carried on board the vessel.
- (h) On demand by an authorized official of the Gram Panchayat the licence shall be produced for verification.

Place:

Signature of Secretary,

Date :

..... Gram Panchayat
..... (Station).

The A & N Islands
Panchayat Samitis (Levy, Assessment,
Collection and Appropriation of Taxes,
Duties, Cess Tolls and Fees)
Rules, 2002

The A & N Islands
Panchayat Samitis (Levy, Assessment,
Collection and Appropriation of Taxes,
Duties, Cess Tolls and Fees)
Rules, 2002

THE ANDAMAN AND NICOBAR ISLANDS
PANCHAYATS

PANCHAYAT SAMITIS
(LEVY, ASSESSMENT, COLLECTION AND
APPROPRIATION OF TAXES, DUTIES,
CESS TOLLS AND FEES)
RULES, 2002

अण्डमान तथा
ANDAMAN AND



निकोबार राजपत्र
NICOBAR GAZETTE

असाधारण
EXTRAORDINARY
प्राधिकार से प्रकाशित
Published By Authority

No. 94, Port Blair, Wednesday, April 24, 2002

ANDAMAN AND NICOBAR ADMINISTRATION
SECRETARIAT

NOTIFICATION

Port Blair, dated the 24th April, 2002

No.93/2002/F.No.3-27/97-PR. Whereas the draft Andaman and Nicobar Islands Panchayat Samitis (Levy, Assessment, Collection and Appropriation of Taxes, Duties, Cess, Tolls and Fees) Rules, 1998 were published in the official Gazette as required under sub-section(1) of section 202 of the Andaman and Nicobar Islands (Panchayats) Regulation, 1994 (No.1 of 1994) inviting suggestions/objections from the general public;

And whereas no suggestions or objections has been received in the matter;

Now, therefore, in exercise of the powers conferred under section 202 of the said Regulation, I, Shri. N.N.Jha, Lieutenant Governor, Andaman and Nicobar Islands hereby make the following Rules with immediate effect:

THE ANDAMAN AND NICOBAR ISLANDS PANCHAYAT SAMITIS (LEVY, ASSESSMENT, COLLECTION AND APPROPRIATION OF TAXES, DUTIES, CESS TOLLS AND FEES) RULES,2002.

1. Short title, extend and commencement:-

- (i) These Rules may be called the Andaman and Nicobar Islands Panchayat Samitis (Levy, Assessment, Collection and Appropriation of Taxes, Duties, Cess Tolls and Fees) Rules,2002.
- (ii) They shall extend to whole of the Union Territory of Andaman and Nicobar Islands except the areas included in the Municipality under the provisions of the Andaman and Nicobar Islands (Municipal Boards) Regulation, 1957 and the areas notified before the commencement of the Andaman and Nicobar Islands (Panchayats) Regulation,1994 as reserved areas under sub-section(1) of section 3 of the Andaman Nicobar Islands (Protection of Aboriginal Tribes) Regulation,1956.
- (iii) These Rules shall come into force at once.

2. Definitions:- In these Rules, unless the context otherwise requires,-

- (a) "clause" means clause of a rule or sub-rule of these Rules;
- (b) "Executive Officer" means the Executive Officer of a Panchayat Samiti;
- (c) "Part" means a part of these Rules;
- (d) "Regulation" means the Andaman and Nicobar Islands(Panchayats) Regulation,1994 (No.1 of 1994);
- (e) "Rule" means a rule of these Rules; and
- (f) All other words, expressions and phrases used in these rules and not defined herein, but defined in the Regulation, shall have the same meanings respectively assigned to them in the Regulation.

3. Procedure and limits for levy, assessment, collection and appropriation of taxes, duties, tolls, cess and fees:—

Subject to the provisions of section 128 of the Regulation, the Panchayat Samiti shall levy, collect, assess and appropriate the taxes, duties, tolls, cess and fees described therein by observing the following procedure, namely:-

- a) the Panchayat Samiti shall, by a resolution passed in its meeting, select a tax, duty, toll, cess or fee.
- b) The Panchayat Samiti shall then notify to the public the proposal together with that Part of these Rules which relates to that tax, duty toll, cess or fee by beat of drums and by means of a notice affixed in the office of the Panchayat Samiti, Assistant Commissioner and the Tahsildar specifying therein a day not earlier than one month after the date of the notice on or after which the Panchayat Samiti shall take the proposal into consideration.
- c) Any inhabitant of the Gram objecting to the levy proposed by the Panchayat Samiti 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 Panchayat Samiti shall consider all objections and suggestions made under clause(c) and thereafter may finally select a tax, duty, toll, cess or fee, as the case may be.

4. Final publication of Rules relating to tax, duty, toll, cess or fee to be levied:—

Where a Panchayat Samiti finally decides to levy any tax, duty, toll, cess or fee, the rules in respect of these Rules which relate to such tax, duty, toll, cess or fee together with the notice stating the tax, duty, toll, cess or fee to be levied and the rate thereof shall be published by the Panchayat Samiti by affixing a copy thereof in the area and shall also announce by the beat of drum in the gram the fact of such publication.

The tax, duty, toll, cess or fee, as the case may be shall accordingly be levied 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 such notice.

5. Appeal against levy of taxes, duties, tolls cess or fee:—

Any person aggrieved by the assessment, levy or imposition of any tax, duty, toll, cess or fee under these rules may appeal to the Deputy Commissioner within a period of thirty days from the date of publication of the notice under rule 4. The decision of the Deputy Commissioner on such appeal shall be final, conclusive and binding on all concerned.

PART – II

LEVY OF TOLL ON PERSON, VEHICLES OR ANIMALS OR ANY CLASS OF THEM

6. **Definitions** : - In this Part, unless there is anything repugnant to the context or meaning thereof :

- a) "Animal" does not include a bird or reptile;
- b) "Toll Bar" means a toll bar established, controlled and managed by the Panchayat Samiti;
- c) "vehicle" includes a mechanically propelled vehicle; and a manually pulled vehicle and cart, a cart or vehicle dragged by an animal or animals; and
- d) the expression 'light motor vehicle' 'medium motor vehicle' and 'heavy motor vehicle' shall have the meaning respectively assigned to them in the Motor Vehicles Act, 1988 (No. 59 of 1988).

7. **Rate of toll** : Every Panchayat Samiti, shall after following the procedure prescribed in rules 3 and 4, levy, assess, collect and appropriate a toll on persons, vehicles or animals or any class of them at any toll bar established by it on any road class of them at any toll bar established by it on any road other than a Katcha road or any bridge vested in it or under its management and control at such rates and terms and conditions as may be determined by it by making necessary bye-laws passed in its meeting as provided for in the second proviso to clause(g) of section 128 of the Regulation:

Provided that the rates of such toll determined in such bye-laws shall not be less than the minimum rates as specified in the Schedule appended to this Part.

8. In the case of vehicles carrying passengers for hire or reward, the toll shall be leviable on vehicles alone and for the vehicles carrying animals, the toll shall be levied on such vehicles and animals both.

9. Erectors of barriers across roads or bridges where toll bar is established by the Panchayat Samiti.

The Panchayat Samiti may erect such barrier or barriers across the roads or bridges where its toll bar are established as it may consider necessary for temporarily preventing the movement of any person, vehicles or animal for the purpose of collection of the toll due and payable.

10. Stoppage of person, vehicle or animal at the Toll bar:--

Every person and incharge of every vehicle or animal shall stop before crossing the Toli Bar and pay the toll due and payable to the incharge of the toll bar and collect a token from him for such payment.

11. Where a vehicle is driven by an animal or animals or where a vehicle being a hand cart pulled manually by a person or person, the toll shall be leviable on such vehicles only:

Provided that such vehicles do not carry on board as their cargo on animal or animals, which are subject to the levy of toll.

12. Issue of token against payment of toll :-

On receipt of toll, the incharge of the toll bar shall issue a proper token with his dated signature to the person paying such toll in proof of the toll having been paid by such person either for himself and animal or animals carried by him or for both or for the vehicle under his charge.

13. Form of token :- The Form or Forms of the Token shall be devised, got printed in sufficient quantity and kept by the Panchayat Samiti.

14. Maintenance of proper accounts for the token issued :-

1) The Executive Officer shall maintain or caused to be maintained a proper account in respect of the token for levy of tolls issued by the Panchayat Samiti to the incharge of every toll bar.

2) The in-charge of every toll bar shall render proper accounts to the Panchayat Samiti for the token issued by him against the collection of tolls and deposit the amount realized by him on account of such collection to the Panchayat Samiti at such intervals as may be specified by the Executive Officer.

**SCHEDULE
(See Rule 7)**

		Minimum Per day
a	Persons	Rs.2.00 each
b	Cattle other than an elephant	Rs.4.00 each
c	Elephant	Rs.10.00 each
d	Monkey	Rs.2.00 each
e	All other animals not covered by items(b),(c) and (d) above	Rs.2.00 each
f	Light motor vehicles	Rs.4.00 each
g	Medium motor vehicles other than those used for carriage of passengers or goods or both for hire or reward.	Rs.6.00 each
h	Medium motor vehicles used for carriage of passenger, goods or both for hire or reward.	Rs.10.00 each
i	Heavy motor vehicles, including tractor or road roller or the like.	Rs.20.00 each
j	Tractor other than that used for agricultural purposes.	Rs.10.00 each
k	Motor vehicles being 2 wheelers or 3 wheelers other than auto rickshaws used for carriage of passengers or goods for hire or reward.	Rs.5.00 each
l	Auto rickshaws used for carriage of passenger; or goods for hire or reward.	Rs.5.00 each
m	Bicycle or tricycles, including its puller/driver.	Rs.2.00 each
n	Two or three wheeled vehicles drawn by one or two animal other than those used for agricultural purposes.	Rs.2.00 each
o	Four wheeled vehicles drawn by two or more animals other than those used for agricultural purposes.	Rs.5.00 each
p	Handicrafts pulled by any number of persons other than those used for agricultural purposes.	Rs.2.00 each

PART - III

Levy of toll in respect of any ferry established by a Panchayat Samiti or under its management.

15. Definition: In this Part, unless the context of meaning otherwise requires, "ferry" means a regular ferry service established by or under the management of a Panchayat Samiti for carriage of passenger and goods or passengers alone from one destination to another for hire or reward operated through a mechanically propelled vessel, including a dinghy or canoe equipped by an outboard motor and includes a country boat propelled annually through oars or through wind sails or both.

16. Rate of toll on ferry: Subject to the procedure prescribed in rules 3 and 4, every Panchayat Samiti shall levy a toll on all ferries at such rates and subject to such terms and conditions as may be determined by it by making necessary bye-laws unanimously passed in its meeting as provided for in the second provision to clause (g) of sub-section (1) of section 128 of the Regulations:

Provided that the rates of such toll determined in such bye-laws shall not be less than the minimum rates as specified in the schedule appended to this part.

17. Toll from whom leviable: The toll shall primarily be leviable from the intending passengers desirous of travelling by a ferry and it shall be collected at the time of issuing ferry tickets to them. Such tickets shall distinctly and separately show the amount of fare and the toll charged and collected.

18. Design and colour of ferry tickets: The design and colour of the ferry tickets shall be determined by the concerned Panchayat Samiti and different designs and colours may be determined for such tickets issued for journeys to different destinations. The Panchayat Samiti shall also get such tickets printed from time to time according to its requirements and kept in its custody for use.

SCHEDULE [See rule 16]

RATES OF TOLL ON FERRY

	Minimum
Where the fare charged in a ferry ticket for a single Journey per passenger.	
a) does not exceed Rs. 10/-	Rs. 1.00
b) exceed Rs. 10/-	Rs. 2.00

PART - IV

Rules for levy of fee on registration of vehicles.

18(A). Rates of fees : (1) Subject to the first and second proviso to clause (g) of sub-section(1) of section 128 of the Regulation, every Panchayat Samiti, shall after following the procedure prescribed in rules 3 and 4, undertake, within its jurisdiction, registration of all vehicles and levy of fees therefore at such rates as may be fixed by it, but not below the minimum rates specified in the Schedule to this Part.

Explanation : The expression vehicle does not include a mechanically propelled vehicle.

2) All vehicles owned by or in possession of the any person, firm, company or any other organization whether Govt. or Private residing or having its office or carrying on its business within the jurisdiction of the Panchayat Samiti, and used within or outside such limits, whether they are actually kept within or outside such limits, shall be liable to registration and payment of fee therefore :

Provided that the Panchayat Samiti may exempt any vehicle or class of vehicles from registration and payment of fee therefore.

3) The fee shall be payable at the time of registration of the vehicle by its owner.

19. Preparation of a register of persons etc. liable to payment of fee : The Executive Officer of the Panchayat Samiti shall prepare or cause to be prepared a register containing the names and other particulars, including addresses of persons, firms, companies, organization, whether govt. or private etc. owning or possessing a vehicle, which under sub-rule (2) of rule 18 is liable to registration and payment of fee therefore.

20. Vehicles to bear a number plate : All vehicles which are liable to registration and payment of registration fees shall bear a number plate in such form or design as may be determined and provided by the Panchayat Samiti. It shall be obligatory for the owner of the vehicle to obtain such number plate from the Panchayat Samiti on payment:

Provided that the owner of the vehicle may himself provide such number plate on his vehicle, subject to the condition that the number plate provided by the owner is strictly in conformity with the form or design of the number plate determined by the Panchayat Samiti.

21. On receipt of the payment of fee for registration of a vehicle, the Panchayat Samiti shall issue a receipt in token of such payment to the owner of such vehicle.

22. Penalty : Any person who commits a breach of rule 20 shall on conviction, be punished with a fine which may extend to ten rupees, and in the case of continuing breach, after conviction for the first breach, with fine which may extend to rupees two for every day during which the breach continues, after conviction for the first time.

SCHEDULE
[See sub-rule (1) of rule 18]

RATES OF FEES FOR REGISTRATION OF VEHICLES

Description	Minimum
Bicycle or tricycle	Rs. 10.00
Vehicle drawn by a single animal	Rs. 10.00
Vehicle drawn by two or more animals	Rs. 20.00
Cart or any other vehicle	Rs. 10.00

PART - V

RULES FOR LEVY OF FEES BY THE PANCHAYAT SAMITI FOR PROVIDING SANITARY ARRANGEMENTS AT SUCH PLACES OF WORSHIP OR PILGRIMAGE, FAIR OR MELAS WITHIN ITS JURISDICTION

23. Definition of 'Pilgrim' and Visitor': In this part, the expressions 'Pilgrim and 'Visitor' mean a person visiting or entering place of worship, pilgrimage, fair or melas within the jurisdiction of the Panchayat Samiti during such period as may be fixed by the Deputy Commissioner as a period of worship, pilgrimage, fair or melas, as the case may be, but does not include a person so visiting or entering who is under the age of three years or a resident of the same gram where such places of worship, pilgrimage, fair or melas are situated or a servant of the Government or of a Gram Panchayat, Panchayat Samiti or Zilla Parishad deputed for duty at such places:

Provided that nothing in this rule shall be deemed to prevent any Panchayat Samiti from levying with the previous approval of the Deputy Commissioner, the fee under this Part.

24. Rates of fees: (1) Subject to the first and second provision to clause (g) of sub-section (1) of section 128 of the Regulation, every Panchayat Samiti shall, after following the procedure prescribed in rules 3 and 4, levy, assess, collect and appropriate a fee for providing sanitary arrangements at the places of worship, pilgrimage, fair and melas within its jurisdiction at such rate not below the minimum rate as specified below, namely:-

	Minimum
Per pilgrim or visitor per visit.	Rs. 5.00

Provided that the fee in the case of children between the age group of three and twelve years shall not be levied at more than half the rates fixed under this rule;

Provided further that no fee shall be levied at all if sanitary arrangements have not been provided by the Panchayat Samiti at such places.

2) If a question arises as to the age of a child, the matter shall be referred to the senior most officer of the Panchayat Samiti available on the spot and his decision on such a question shall be conclusive and final and binding on all concerned.

25. Issue of passes on payment of fee: On payment of the prescribed fee, a pass shall be issued to the person paying it:

Provided that a person may obtain as many passes as he may need, subject to the payment of fees at the prescribed rate.

26. Size, design and colour of pass: The Panchayat Samiti shall determine the size, design and colour of the pass and shall have the same printed and stocked.

27. Place of collecting the fee: The fee shall be collected at such place or places as may be determined by the Panchayat Samiti for issue of passes.

PART VI

LEVY OF FEE BY THE PANCHAYAT SAMITI FOR LICENCE FOR A FAIR OR MARKET WITH ITS JURISDICTION

28. Definitions: In this part, unless there is anything repugnant to the context or meaning thereof:—

- a) "Licence" means a licence issued under this Part;
- b) "Licencee" means a person or organization holding a licence issued under this Part; and
- c) "Licence place" means a place within the jurisdiction of the Panchayat Samiti licensed for a fair or market under this Part.

29. Rates of fees for issue of a licence for a fair or market:

Subject to the second provision to clause (g) of sub-section (1) of section 128 of the Regulation, every Panchayat Samiti shall levy a fee for issue of a licence for holding or organizing a fair or market within its jurisdiction at such rate as may be fixed by it, but not below the minimum as specified hereunder:

	Minimum
Fees for issue of a licence for holding or organizing a fair or market within the jurisdiction of a Panchayat Samiti.	Rs.5,000/- per fair or market

30. Terms and conditions for issue of licence: The terms and conditions for issue of a licence for a fair or market under this Part shall be such as may be determined by the Panchayat Samiti in the manner laid down in the second provision to clause (g) of sub-section (1) of section 128 of the Regulation, the Panchayat Samiti shall also determine the form in which a licence under this Part shall be issued and also determine the place within which a fair or market can be held or organized.

31. The Panchayat Samiti shall, keeping in view of the location of the area, availability of facilities of drinking water, transport facilities and other conveniences of the visitors, determine the place within its jurisdiction for fair or market.

Allotment of space by the licensee within the place licensed for a fair or market for the purpose of fabricating temporary stalls or structures for running shops, shall be against payment of rent or premium to the Licensee.

32. The licensee may allot space for fabrication of temporary stalls or structures to persons interested to run temporary shops or business at the place licensed for a fair or market and collect rent or premium therefore at such rate based on the size of the space allotted and subject to such terms and conditions as may be determined by the Panchayat Samiti in consultation with the Deputy Commissioner.

Duration of a fair or market

33. The duration of a fair or market shall not normally exceed ten days:

Provided that the Panchayat Samiti may, having due regard to the popularity; of such fair or market, public demand and other factors, extend such duration for a further period not exceeding five days beyond the date of expiry of the initial period.

The Panchayat Samiti not to impose any additional levy save the fee leviable for providing sanitary arrangements under Part V.

34. The Panchayat Samiti shall not impose any additional levy on the visitors or shop-keepers visiting or doing temporary business in the place licensed for a fair or market under this Part save the levy of the fee for providing sanitary arrangements at such licensed place under Part V. For this purpose, the Rules; under Part V shall *mutatia mutandis* apply to the visitors; and others in the place licensed under this Part in the same manner as they apply to the visitors and others for visiting place of worship or pilgrimage, fairs and melas within the jurisdiction of the Panchayat Samiti under the Rules in Part V.

PART – VII

Levy of water rates, where arrangement for the supply of water for drinking, irrigation or any other purpose is made by the Panchayat Samiti within its jurisdiction.

35. **Tariff for water rates:** Subject to the second provision to clause(g) of sub-section(1) of section 128 of the Regulation, every Panchayat Samiti shall, after following the procedure prescribed in rules 3 and 4, levy, assess, collect an appropriate water rate, where arrangement for the supply of water for drinking, irrigation or any other purpose is made by it within its jurisdiction, and tariff for such rates shall be such as may be fixed by it, but not below the minimum and not more than the maximum rates as specified in the schedule to this Part:

Provided that no water rate shall be levied from the persons using or fetching drinking water from a public hydrant provided in a gram or public places within the jurisdiction of the Panchayat Samiti.

36. **Water rate from whom primarily leviable:** The water rate shall be primarily leviable from the actual occupier or owner of a residential building or the owner of commercial establishment to which the facility of supply of drinking water has been provided through pipe line by the Panchayat Samiti. For supply of water for irrigation, commercial and other purposes, it shall be leviable from the owner concerned or the person on whose requisition the supply of water is made.

37. Where the occupier or owner of a residential building temporarily ceases to reside in the building occupied or owned by him or where a commercial establishment is temporarily closed down for a period of not less than one month, the Panchayat Samiti shall remit or refund the whole or any part of the amount of water rate leviable or already levied, as the case may be in such cases and shall also temporarily disconnect the water supply line in such cases:

Provided that no such remission or refund shall be granted unless a notice in writing of the fact of the residential building being vacant or the commercial establishment closed is given to the Panchayat Samiti in advance :

Provided further that no remission or refund shall be granted in such cases for any period previous to the date on which such notice is given to the Panchayat Samiti.

38. As and when a request is made in writing by the occupier or owner of the residential building or owner of the commercial establishment for restoration of the water supply line disconnected under rule 37, the Panchayat Samiti shall restore such disconnected water supply line.

39. **Preparation of register of persons who are liable to pay water rates:** The Panchayat Samiti shall prepare or caused to be prepared a register containing the names other particulars and addresses of the persons who are liable to pay water rate under rule 35.

40. **Recovery of water rates:** The water rates shall be recovered by such official or officials as may be authorized in this behalf by the Panchayat Samiti. A receipt for every such payment shall be issued by the official of the Panchayat Samiti receiving it. The Form of such receipt shall be designed and got printed by the Panchayat Samiti.

**SCHEDULE
(See Rule 35)**

RATES OF WATER SUPPLY

Sl.No	Size of Pipes/mode of supply of water	Minimum per month
1	1" tap connection without overhead storage tank	Rs.10.00
2	½" tap connection with overhead storage tank	Rs.20.00
3	¾" tap connection without overhead storage tank	Rs.20.00
4	¾" tap connection with overhead storage tank	Rs.30.00
5	1" tap connection without overhead storage tank	Rs.30.00
6	1" tap connection without overhead storage tank	Rs.40.00
7	Water Supply by truck on casual basis	Rs.10.00 (per drum)
8	Water Supply by truck on regular basis	Rs.20.00 (per drum)
9	Bulk supply of water for commercial purpose	Rs.50.00 (Per tonne)
10	Bulk supply of water for irrigation purpose	Rs.30.00 (per tonne)
11	Water rate for bulk supply to Govt. Deptts., Institutions i.e. Hotels, Govt. Guest Houses, Tourist Home etc.	Rs.25.00 (per 1000 liters)

PART- VIII

Rules for levy, assessment, collection and appropriation of a water rate, where arrangement for lighting on public streets and places is made by the Panchayat Samiti within its jurisdiction.

41. Definition:— In this part, unless there is anything repugnant in the subject or context :

- (i) "House" means any building or set of buildings within the same enclosure and used by the same occupier and includes a hut;
- (ii) "Occupier" includes a person in actual possession of a house whether as owner, agent of the owner or tenant;
- (iii) "Owner" includes a persons who receive or is entitled to receive rent of the house if the house is let; and
- (iv) "Hut" means any building, which is constructed principally of wood mud, leaves, straw, grass, cloth, paper, and tin or rubber sheet and includes any temporary structure constructed of whatsoever materials and of whatever size.

42. Subject to the second provision to clause(g) of sub-section (1) of section 128 of the Regulation, the Panchayat Samiti shall, after following the procedure prescribed in rules 3 and 4, levy, asses, collect and appropriate a lighting rate, where arrangement for lighting on public streets and places is made by it within its jurisdiction at such rates as may be fixed by it, but not below the minimum and not exceeding the maximum rates as specified in the schedule to this part.

43. Lighting rate effective from what date:- The lighting rate shall be leviable for the year beginning on the 1st day of April and ending on the 31st day March next following and where the lighting rate come into force on any day other than the first day of April, it shall be leviable by the quarter ending on the 30th day of June, 30th day of September, 31st day of March next following and thereafter by the year.

44. Lighting rates from whom primarily leviable:

- (1) The lighting rate shall be leviable primarily from the actual occupier of the house if he is the owner of the house.
- (2) If the house is not occupied by the owner himself.
 - (a) By the tenant if the house is let;
 - (b) By the superior tenant if the house is sub-let ; or
 - (c) The person in whom the right to let the same and collect rent thereof vests, if it is un-rent.
- (3) On failure to recover any sum due on account of the lighting rate from the person from whom it is primarily leviable, recovery may be made from the occupier of any part of the house in respect of which the rate is due such portion of that sum as the Pramukh of the Panchayat Samiti decides to be proportionately leviable in respect of that part of the house.

Provided that such occupier shall not be liable to pay that lighting rate for any period for which he is not in occupation of the house.

Exemption: The Panchayat Samiti may, for reason to be recorded in writing, exempt from the levy of the lighting rate-

- a) any house used for a charitable, educational or religious purpose or for a philanthropic cause; provided such house does not yield any rent to the owner or trustee thereof;
- b) any house or set or class of house as it may deem appropriate.

45. Remission or refund of lighting rate in the case of vacancies: Where any house which is liable to the lighting rate has remained vacant for a continuous period of three months or more, the Panchayat Samiti shall refund or remit the whole or any portion of the amount of the lighting rate paid or payable for such period.

Provided that no such remission or refund shall be granted-

- a) unless a notice in writing of the fact of the building or house being vacant has been given to the Pramukh of the Panchayat Samiti, or
- b) for any period previous to the date on which such notice is given to the Pramukh of the Panchayat Samiti.

**SCHEDULE
(See Rule 42)**

TARIFF OF LIGHTING RATES

		Minimum per annum
1	Where capital valuation of a house does not exceed Rs.50,000/-	0.1% of the capital valuation.
2	Where capital valuation of a house exceeds Rs.50,000/- but it does not exceed Rs.1,00,000/-	0.15% of the capital valuation.
3	Where capital valuation of a house exceeds Rs.1,00,000 but it does not exceed Rs.2,00,000/-	0.20% of the capital valuation.
4	Where capital valuation of house exceeds Rs.2,00,000/- but it does not exceed Rs.5,00,000/-	0.25% of the capital valuation.
5	Where capital valuation of a house exceeds Rs.5,00,000/- but it does not exceed Rs.10,00,000/-	0.25% of the capital valuation.
6	Where capital valuation of a house exceeds Rs.10,00,000/- and above.	0.25% of the capital valuation.
7	Where rental value of a house does not exceed Rs.1,200/-	Rs. 50.00
8	Where capital value of a house exceeds Rs.1,200/- per annum, but it does not Rs. 2,500/- per annum.	Rs. 60.00
9	Where rental value of a house exceeds Rs. 2,500/- per annum, but it does not exceed Rs. 3,600/- per annum,	Rs.180.00
10	Where rental value of house exceeds Rs. 3,600/- per annum, but it does not exceed Rs. 4,800/- per annum.	Rs.100.00
11	Where rental value of a house exceeds Rs. 4,800/- per annum, but it does not exceed Rs. 6,000/- per annum,	Rs.75.00
12.	And for every additional increase of Rs.700/-or part thereof in the annual rental value of a house over and above Rs.6,000/-per annum.	Rs.20.00 plus Rs.75.00

Sd/-
(N.N.JHA)
Lieutenant Governor
Andaman & Nicobar Islands.

By Order and in the name of Lieutenant Governor,

Sd/-
Assistant Secretary (Panchayats)
A & N Administration.

The A & N Islands
(Procedure for Communication
& Service of demand notice for recovery of
dues of the Gram Panchayats, Panchayat
Samitis & the Zilla Parishad)
Rules, 2002

THE ANDAMAN AND NICOBAR ISLANDS
PANCHAYATS

(PROCEDURE FOR COMMUNICATION &
SERVICE OF DEMAND NOTICE FOR
RECOVERY OF DUES OF THE GRAM
PANCHAYATS, PANCHAYAT SAMITIS &
THE ZILLA PARISHAD)

RULES, 2002



असाधारण
EXTRAORDINARY
प्राधिकार से प्रकाशित
Published By Authority

No. 93, Port Blair, Wednesday, April 24, 2002

ANDAMAN AND NICOBAR ADMINISTRATION
SECRETARIAT

NOTIFICATION

Port Blair, dated the 24th April, 2002

No. 92/2002/F.No. 3-27/97-PR. – Whereas the draft Andaman and Nicobar Islands (Procedure for Communication and Service of Demand Notice for recovery of dues of the Gram Panchayats, Panchayat Samitis and the Zilla Parishad) Rules, 1998 were published in the Official Gazette as required under sub-section (1) of section 202 of the Andaman and Nicobar Islands (Panchayats) Regulation, 1994 (No.1 of 1994) inviting suggestions/objections from the general public;

And whereas no specific suggestions or objections acceptable to the Administrator has been received in the matter;

Now, therefore, in exercise of the powers conferred under section 202 read with section 41, 132 & 174 of the said Regulation, I, Shri N.N.Jha, Lieutenant Governor, Andaman and Nicobar Islands hereby make the following Rules with immediate effect :

THE ANDAMAN AND NICOBAR ISLANDS (PROCEDURE FOR COMMUNICATION AND SERVICE OF DEMAND NOTICE FOR RECOVERY OF DUES OF THE GRAM PANCHAYATS, PANCHAYAT SAMITIS AND THE ZILLA PARISHAD) RULES, 2002.

1. Short title, extent and commencement :-

- (i) These Rules may be called the Andaman and Nicobar Islands (Procedure for Communication and Service of Demand Notice for Recovery of Dues of the Gram Panchayat, Panchayat Samitis and the Zilla Parishad) Rules, 2002.
- (ii) They shall extend to the whole of the Union Territory of Andaman and Nicobar Islands except the areas included in the Municipality under the provisions of the Andaman and Nicobar Islands (Municipal Boards) Regulation, 1957 and the areas notified before the commencement of the Andaman and Nicobar Islands (Panchayats) Regulation, 1994 (No. 1 of 1994) as reserved areas under sub-section (1) of section 3 of the Andaman and Nicobar Islands (Protection of Aboriginal Tribes) Regulation, 1956 (No. 3 of 1956).

2. Definitions :- In these Rules unless the context otherwise requires -

- a) "Form" means a form appended to these Rules;
- b) "Secretary" means the Secretary of Gram Panchayat;
- c) "Executive Officer" means the Executive Officer of a Panchayat Samiti;
- d) "Chief Executive Officer" means the Chief Executive Officer of the Zilla Parishad; and
- e) All other words, expressions and phrases use in these Rules and not defined herein, but defined in the Andaman and Nicobar Islands (Panchayats) Regulation, 1994 (No.1 of 1994) shall have the meaning respectively assigned to them in that Regulation.

3. Notice of demand :- The notice of demand under sub-section (1) of section 41, sub-section (1) of section 132 and sub-section (1) of section 41, sub-section (2) of section 132 and sub-section (2) of section 174 of the Regulation, shall be in Form I, II and III respectively.

4. Procedure for communication and service of demand notice :—

The communication and service of every demand notice under sub-section (2) of section 174 of the Regulation shall be effected or caused to be effected –

- a) by the Secretary, the Executive Officer, or the Chief Executive Officer, as the case may be, by giving or tendering such notice to the person to whom it is addressed; or
- b) if such person is not found at his known address, by leaving the demand notice at his last place of abode, if such place is situated within the limits of the jurisdiction of the Officer communicating or service the notice, or by giving or tendering such notice to some adult member or relative of his family;
- c) if such person does not reside within the jurisdiction of the Officer communicating such notice and his address elsewhere is also not known to such officer, then by forwarding the demand notice to such person to his known address by registered post with acknowledgement due in a cover bearing his such known address; or
- d) if none of the means as aforesaid is available, then by causing the demand notice to be affixed in the presence of an independent witness, on some conspicuous part of the residential building where such person is known to have last resided in the gram. The signature of such witness shall also be obtained by the person affixing the demand notice in token of such witness having witnessed such affixation. In such a case, the demand notice shall also be published in a widely circulated newspaper, if any, published from a place within the jurisdiction of the officer communicating and serving or causing the communication or service of such demand notice.

FORM – I
[See rule 3]

..... Gram Panchayat Dated

NOTICE OF DEMAND

To

Shri/Smti/Kumar
S/o/W/o/D/o
Resident of Gram.....

WHEREAS a sum of Rs..... (Rupees only) detailed particulars of which are given below, is due from and payable by you to this Gram Panchayat as on and as such, you are legally liable to pay the same to this Gram Panchayat forthwith.

NOW, THEREFORE, take notice that you are hereby demanded to pay or remit to this Gram Panchayat the said sum of Rs. (Rupees..... only) within a period of thirty days from the date of this notice, failing which this Gram Panchayat shall be constrained to recover the same from you as an arrears of land revenue in the same manner as provided for in sub-section (3) of section 41 of the Andaman and Nicobar Islands (Panchayats) Regulation, 1994 (No. 1 of 1994).

Dated this Day of 19..... Detailed particulars of the outstanding dues.

Secretary
..... Gram Panchayat.

FORM – II
[See rule 3]

..... Panchayat Samiti Dated

NOTICE OF DEMAND

To

Shri/Smti/Kumar
S/o/W/o/D/o
Resident of Gram.....

WHEREAS a sum of Rs..... (Rupees only) detailed particulars of which are given below, is due from and payable by you to this Panchayat Samiti as on and as such, you are legally liable to pay the same to this Panchayat Samiti forthwith.

NOW, THEREFORE, take notice that you are hereby demanded to pay or remit to this Panchayat Samiti the said sum of Rs..... (Rupees..... only) within a period of thirty days from the date of this notice, failing which this Panchayat Samiti shall be constrained to recover the same from you as an arrears of land revenue in the same manner as provided for in sub-section (3) of section 132 of the Andaman and Nicobar Islands (Panchayats) Regulation, 1994 (No. 1 of 1994).

Dated this Day of 19..... Detailed particulars of the outstanding dues.

..... Executive Officer
..... Panchayat Samiti.

FORM – III
[See rule 3]

Zilla Parishad
Andaman and Nicobar Islands
Port Blair.

Dated :

To

Shri/Smti/Kumar
S/o/W/o/D/o
Resident of Gram.....

WHEREAS a sum of Rs..... (Rupees only) detailed particulars of which are given below, is due from and payable by you to this Zilla Parishad as on and as such, you are legally liable to pay the same to this Zilla Parishad forthwith.

NOW, THEREFORE, take notice that you are hereby demanded to pay or remit to this Zilla Parishad the said sum of Rs. (Rupees..... only) within a period of thirty days from the date of this notice, failing which this Zilla Parishad shall be constrained to recover the same from you as an arrears of land revenue in the same manner as provided for in sub-section (3) of section 174 of the Andaman and Nicobar Islands (Panchayats) Regulation, 1994 (No. 1 of 1994).

Dated this Day of 19..... Detailed particulars of the outstanding dues.

Chief Executive Officer
Zilla Parishad
Andaman and Nicobar Islands.

Sd/-
(N.N.Jha)
Lieutenant Governor
Andaman and Nicobar Islands.

By order and in the name of the Lieutenant Governor,

Sd/-
Assistant Secretary (Panchayats)
Andaman and Nicobar Administration.