The Tamil Nadu Village Panchayats (Recovery of sums and power to write-off irrecoverable Taxes, Fees, etc., Restrictions and Control) Rules, 1999

(G.O. (Ms) NO.244, Rural Development (C4), dated 2nd December 1999)

In exercise of the powers conferred by Section 178 and sub-section (1) of Section 242 of the Tamil Nadu Panchayats Act, 1994 (Tamil Nadu Act 21 of 1994) and in supersession of the Rules relating to recovery of sums and power to write-off irrecoverable taxes, fees, etc., restrictions and control, the Governor of Tamil Nadu hereby makes the following Rules :-

RULES

1. Short title.- These Rules may be called the Tamil Nadu Village Panchayats (Recovery of Sums and Power to Write-off Irrecoverable Taxes, Fees, etc, Restrictions and Control) Rules, 1999.

2. Definition.- In these Rules, unless the context otherwise requires "Act" means the Tamil Nadu Panchayats Act 1994 (Tamil Nadu Act 21 of 1994).

3. Recovery of sums due to the Village Panchayats.- Where there is no provision in the Act or the Rules made thereunder for the recovery of any amount due to a Village Panchayat, such amount shall be demanded by raising bills which shall be served on the person or persons concerned and recovered in the same manner provided in the Rules for the collection of taxes under the Act.

4. Approval of the Village Panchayat for write-off the amount due to the Village Panchayat.- Amounts found irrecoverable shall be reported by the Panchayat Assistant/part-time clerk or any other officer of the Revenue Department when he is entrusted with the work of collection of taxes or fees under Section 177 of the Act, with reasons therefor, which shall be verified by the Executive Authority. A list of all such amounts shall be prepared once a quarter and submitted to the Village Panchayat at its next meeting for approval with the reasons and recommendations of the Executive Authority for writing-off the same. The Executive Authority shall ensure that the defaulter has no attachable property and that all means of recovery have been tried and found unsuccessful, before recommending the proposal to write-off of the amount payable to the Village Panchayat.

5. Maintenance of Registers. (1) A register for recording the amount written-off shall be maintained in the form specified in the Appendix.

(2) When a Village Panchayat approves that any amount be written-off, particulars as to the nature of the tax, fee or other amount
assessment number, in the case of items relating to tax, the amount written-off and the period to which it relates shall given in details in the minutes book.

(3) The demand notice and warrants (both foil and counterfoil) for the taxes, fees or other amounts written-off, shall, as soon as possible after approval for writing-off is given by the Village Panchayat, be stamped with inscription "written-off" and necessary entries shall be made in the demand register.

6. Limit for the Executive Authority for writing –off.- When any single item of tax, fee or other amount found to be irrecoverable exceeds one hundred rupees, the Executive Authority shall obtain the approval of the Collector.

RAMESH CHANDRA PANDA
SECRETARY TO GOVERNMENT

APPENDIX

REGISTER TO WRITE-OFF TAX, FEE, ETC.

(See Rule 5)

Name of the Village Panchayat.-

Sl. No	Name of the appli-cant and date on which application for write-off is made	Details	Period to which it relates	Details	Reasons for write-off of the demand	Amount written-off.	Number and date of the resolu-tion of Village Panchayat	Details of permission obtained from higher authority, if any	Initial of the Execu tive Author ity	Re marks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)