

Registered No. HSE/49

[Price: 0.15 Paise



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RULES SUPPLEMENT TO PART VII  
EXTRAORDINARY

OF  
THE ANDHRA PRADESH GAZETTE  
PUBLISHED BY AUTHORITY

No. 19 ] HYDERABAD, THURSDAY, OCTOBER 22, 1998

NOTIFICATIONS RELATING TO THE ADMINISTRATION  
OF PANCHAYAT RAJ  
NOTIFICATIONS BY GOVERNMENT

PANCHAYAT RAJ AND RURAL DEVELOPMENT DEPARTMENT

(Pts. III)

RULES RELATING TO ANDHRA PRADESH GRAM PANCHAYAT VILLAGE  
PRODUCE UNDER THE ANDHRA PRADESH PANCHAYAT RAJ ACT,  
1994.

[G.O.Ms.No. 411, Panchayat Raj and Rural Development,  
(Pts. III), 7th October, 1998.]

In exercise of the powers conferred by sub-section  
(1) of section 268 read with clause (b) of sub-section  
(1) of section 60 of the Andhra Pradesh Panchayat Raj  
Act 1994 (Act No. 13 of 1994) and in the supersession  
of the rules issued in G.O.Ms.No. 295, PR (Samithi.I)  
Deptt., Dt. 4-4-1979 the Governor of Andhra Pradesh  
hereby makes the Andhra Pradesh Gram Panchayats village  
produce Rules, 1998.

[ 1 ]

G. 520.

RULES RELATING TO ANDHRA PRADESH GRAM PANCHAYAT  
VILLAGE PRODUCE

- (1) These rules may be called "the Andhra Pradesh Gram Panchayats village Produce Rules, 1998."
- (2) In these rules, unless the context otherwise requires
  - (a) "Tax" means tax on village produce, that is, Kolagram or Katarusum.
  - (b) "Year" means the financial year.
- (3) The tax on the village produce mentioned in the schedule to these rules shall be levied by a resolution of the gram panchayat passed at a meeting and at the rates specified in the Schedule to these rules.
- (4) The tax shall be levied from the first day of the following financial year in which the resolution was passed at the rates fixed in the resolution.
- (5) The tax shall be collected from the vendor of the village produce.
- (6) The gram panchayat shall maintain a register showing the name of the Vendor, the commodity sold by him, its weight or measurement or number and the amount of tax collected.
- (7) The gram panchayat shall issue a printed receipt to every person in respect of the tax collected from him.
- (8) Any person attempting to evade the tax or practising any method in order to evade or facilitate the evasion of the payment of the tax, shall be punishable with fine which may extend to 250/- rupees.

- (9) If any person or company fails to furnish correct and complete particulars of the village produce sold by him or it, the Executive Authority shall, after making such enquiry as he considers necessary, assess to the best of his judgement the amount of tax payable by such person or the company.
- (10) (i) An appeal shall lie to the gram panchayat against the orders of the Executive Authority levying the tax or imposing the fine.
- (ii) A second appeal shall lie to the Extension Officer (Pts.) against the orders of the Gram Panchayat passed on the first appeal.
- (iii) No appeal shall be maintainable unless it reaches the appellate authority within thirty days from the date of receipt of the order appealed against and the tax or fine in respect of which the appeal is presented has been paid or deposited in the office of the gram panchayat before the expiry of the said period of appeal.
- (11) As items like paddy, millets, pulses, ground nut, oil seeds, cotton, tobacco, jute and coconuts are "declared goods" as per the Andhra Pradesh General Sales Tax Act, 1957 imposes a tax on sale or purchase of the declared goods, no further tax can be levied by the gram panchayats on the declared goods.

SCHEDULE

Sl. No.	Name of Commodity	Weight or measurement or number	Old rates	Proposed Rates under APPR, Act 1994	
(1)	(2)	(3)	(4)	(5)	
			Rs. Ps.	Rs. Ps.	
1.	Turmeric	1 Quintal	0.50	2.50	1-00
2.	Jaggery	1 "	0.50	2.50	1-00
3.	Tamarind	1 "	0.30	1.50	0.75
4.	Chillies	1 "	1.00	5.00	1-50
5.	Onions	1 "	0.20	1.00	0.50
6.	Cashew Nuts	10 Kilograms	0.25	1.25	0.75
7.	Ghee	10 "	0.25	1.25	0.50
8.	Banana leaves	100 leaves	0.05	0.25	0.10
9.	Fruits (All Kinds)	100	0.10	0.50	0.20
10.	Eggs	100	0.10	0.50	0.25
11.	Bricks or tiles or glass beads	1,000	1.00	5.00	2-00
12.	Glass Beads	450 Grams	0.05	0.25	0.50
13.	All domestic birds	One/A pair	--	1.00	2-00

(S.P.B.)  
G.S.R.C.V. PRASADA RAO,  
Secretary to Government.