The Tamil Nadu Panchayats (Power to write-off irrecoverable taxes, fees, etc., by Panchayat Union Councils, restrictions and control) Rules, 2000

(G.O. (Ms) No. 206, Rural Development (C-4), dated 17th August, 2000)

In exercise of the powers conferred by Section 178 and sub-station (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 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 Panchayats (Power to write-off irrecoverable taxes, fees, etc., by Panchayat Union Councils, Restrictions and control) Rules, 2000.

2. Approval of the Panchayat Union Council for the proposal to write-off the irrecoverable amounts.- Any amounts found irrecoverable shall be reported by the person entrusted with the responsibility of collection of such amounts with reasons therefor, which shall be verified by the Commissioner. A list of all such amounts shall be prepared once a quarter and submitted to the Panchayat Union Council at its next meeting for approval with the reasons and recommendations of the Commissioner for writing-off the same. The Commissioner shall ensure that the defaulter has not attachable property within the village and that all means of recovery have been tried and found unsuccessful, before recommending the write-off of the amount;

Provided that before recommending the write-off in case where any single item of tax or fee or other amount found to be irrecoverable exceeds Rs.250, the Commissioner shall obtain the sanction of the Inspector.

3. Maintenance of Register.- (1) A Register for recording the amounts written-off shall be maintained in the Form specified in the Appendix.

(2) When a Panchayat Union Council sanctions that any amount be written-off, particulars as to the nature of the tax, fee or other amount (with assessment number in the case of items relating to tax), the amount written-off and the period to which it relates shall be written in detail in the Minutes Book. The total amount authorised to be written-off each time shall be specified in words, in every case.

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(3) The bills and warrants (both foil and counterfoil) for the taxes, fees or other amounts written-off, shall, as soon as possible after sanction for the write-off, is given by the Panchayat Union Council, be stamped with the words “Written-Off” and necessary entries shall, at the same time, be made in the demand register.

4. Power of the Commissioner of Land Administration.- Notwithstanding anything contained in these Rules, Where the Collector or any of his subordinates is responsible for the collection of any tax, fees, or other amount as provided in the provision to Section 178 of the Tamil Nadu Panchayats Act, 1994 (Tamil Nadu Act 21 of 1994), the power to write-off such amounts shall be subject to a limit of Rs.100 for the Revenue Divisional Officer and Rs.500 for the Collector. The authority sanctioning such write-off shall inform, in writing, the Panchayat Union Council, the reasons for such write-off, within two months from the date of sanction of write-off.

5. Writing-off the amounts payable by the Lessees and Contractors.- (1) Any amount payable by any Lessee or Contractor can be written-off only in cases where such Lessee or Contractor is prevented from carrying out his part of the lease or contract by reason of the occurrence of some extraordinary, extrinsic cause which could not reasonably have been anticipated.

(2) The amount of write-off shall not exceed the proportionate amount payable under the lease or contract for the period for which the Lessee or Contractor was prevented from carrying out his part of the lease or contract on account of such extraordinary cause.

(3) When the amount proposed to be written-off exceeds five hundred rupees, in each case, the previous sanction of the Inspector shall be obtained.

6. Penalties.- Penalties provided in the lease or contract shall be strictly enforced in accordance with the terms of the lease or contract. Penalties for late payment of the amount due to the Panchayat Union Council under the lease or contract shall not be written-off except in cases where the payment of instalments of the amount due are in the opinion of the Panchayat Union Council, fairly regular and the whole amount due to the Panchayat Union council under the lease or contract is paid before the end of the period to which the lease or contract relates.

RAMESH CHANDRA PANDA
SECRETARY TO GOVERNMENT

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APPENDIX

REGISTER TO WRITE-OFF IRRECOVERABLE TAXES, FEES, ETC.

[*See* Rule 3]

Name of the Panchayat union Council :

Sl. No.	Name of the applicant and date on which application for write-off is made	Details	Period to which it relates	Demand	Reasons for write-off of the demand	Amount written-off	Number and date resolution of Panchayat Union Council	Details of permission obtained from higher authority, if any	Initial of the Commis-sioner.
1	2	3	4	5	6	7	8	9	10

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