Course Name – LL.B 6<sup>th</sup> Sem
Subject –Land Laws
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**Concept Covered – UNIIT-IV (Whole)** 

# PANCHAYAT SAMITI

# Sec 57. Composition of Panchayat Samiti

- (1) Every Panchayat Samiti shall consist of -.
- (a) directly elected members from territorial constituencies as determined under section 58 of this Act in the manner as may be prescribed;
- (b) the members of Haryana Legislative Assembly representing constituencies which comprise wholly or partly in the Panchayat Samiti, who shall have right to vote in the meeting of the Panchayat Samiti except for election and removal of Chairman and Vice-Chairman and shall be ex-officio members.
- (2) There shall be a Chairman and a Vice-Chairman in every Panchayat Samiti, who shall be elected by and from amongst the elected Members, in the manner as may be prescribed.
- (3) Notwithstanding anything contained in this section but subject to any general or specified order of the Government, where two-third of the total number of members of any Panchayat Samiti required to be elected, have been elected, the Panchayat Samiti shall be deemed to have been duly constituted under this Act.

# Sec 58 Number of members to be elected to Panchayat Samiti

- (1) The number of elected members of a Panchayat Samiti shall consist of persons elected from the territorial constituencies in the Panchayat Samiti area which shall not be less than ten and not more than thirty as may be notified from time to time by the Government at the scale of-
- (a) one member for every four thousand population or part thereof, of the Panchayat Samiti area having population up to forty thousand:

Provided that the total number of members in such Panchayat Samit shall not be less than ten; and

(b) one member for every five thousand population or part thereof, of the Panchayat Samiti area, having population of more than forty thousand:

Provided that the total number of members in such Panchayat Samiti shall not be less than ten and more than thirty.

- (2) For the purpose of election of the Panchayat Samiti, the Government may, in accordance with such rules as may be prescribed in this behalf, divide the block area into territorial constituencies in such manner, that the population of each ward shall, as far as may be practicable be the same throughout the block area.
- (3) Each ward shall elect one member through direct election in the manner as may be prescribed.

#### Sec 61. Powers and functions of Chairman and Vice-Chairman.

- (1) (a) The Chairman shall "
- i) convene, preside over and conduct meetings of the Panchayat Samiti;
- ii) have access to the records of the Panchayat Samiti;
- iii) discharge all duties imposed, and exercise all the powers conferred on him by or under this Act;
- iv) watch over the financial and executive administration of the Panchayat Samiti and submit to the Panchayat Samiti all information connected therewith which shall appear to him to require its orders; and
- v) exercise administrative supervision of the Block Development and Panchayat Officer for securing implementation of resolutions or decisions of the Panchayat Samiti or of any Committee thereof.
- (b) The Chairman may in cases of emergency direct the execution or suspension or stoppage of any work or doing any act which requires the sanction of the Panchayat Samiti or any authority thereof and immediate execution or doing of which is, in his opinion, necessary for the service or safety of the public, and may direct that the expenses of executing such work or doing such act shall be paid from the Panchayat Samiti fund:

Provided that the Chairman shall report forthwith the action taken under this subsection, and the reasons therefore, to any appropriate standing committee at its next meeting.

- (2) The Vice-Chairman shall-
- (a) in the absence of the Chairman preside over meetings of the Panchayat Samiti;
- (b) exercise such of the powers and perform such of the duties of the Chairman as the Chairman from time to time may subject to the rules made by the Government in this behalf, delegate to him by an order in writing; and
- (c) pending the election of Chairman or during the absence of the Chairman, exercise the powers and perform duties of the Chairman.

## Sec 64. Suspension of Chairman/Vice-Chairman and a member

- (1) The Government may suspend from office any Chairman or Vice-Chairman or member against whom any criminal proceeding in respect of an offence involving moral turpitude have been instituted in any court, or who has been detained in a prison during trail for any offence or who is undergoing such sentence of imprisonment as would disqualify him for continuing as a member of the Panchayat Samiti under section 175 or who has been detained under any law relating to preventive detention for the time being in force.
- (2) Where any Chairman or Vice-Chairman, as the case may be, has been suspended under sub-section (1) another member shall be elected by and from amongst the elected members to perform all the duties and exercise all the powers of a Chairman or a Vice-Chairman during the period for which such suspension continues.

## Sec 65. Executive Officer of Panchayat Samiti.

- (1) The Block Development and Panchayat Officer shall be the ex-officio Executive Officer of the Panchayat Samiti.
- (2) The Executive Officer shall be under the administrative control of the Chairman and his condition of service shall be such as are applicable to the class of Government servants to which he belongs.
- (3) The Executive Officer shall not acquire, directly or indirectly, by himself or through any person any share or interest in any contract or employment with, by or on behalf of, the Panchayat Samiti other than a share or interest as Executive Officer.
- (4) The Executive Officer shall have the right to speak or otherwise take part in the proceedings of any meeting of the Panchayat Samiti but shall not be entitled to vote at any such meeting.

### CONDUCT OF BUSINESS OF PANCHAYAT SAMIT SECTIONS 66-72

#### Sec 66. Meetings

A Panchayat Samiti shall ordinarily meet at least six times in each year for the transaction of its business and not more than two months shall be allowed to elapse between any two successive meetings.

# Sec 60. First meeting of Panchayat Samiti and Election of Chairman and Vice-Chairman.

- (1) On the constitution of Panchayat Samiti under section 56 or under any other provisions of this Act, there shall be called the first meeting thereof for the election of Chairman and Vice-Chairman by and from amongst its elected members, in the manner prescribed by the prescribed authority.
- (2) the meeting shall be held on such day within four weeks from the from the date on which the names of members elected at the election are notified in the Official Gazette by the State Election Commissioner or any other officer authorised by him in this behalf.

## **Sec 67.** Convening of ordinary or special meetings

- (1) A meeting of a Panchayat Samiti shall be either ordinary or special.
- (2) Any business may be transacted at any ordinary meeting unless required by this Act or the rules made there under to be transacted at a special meeting. The date of every meeting except the meeting referred to in sections 60 and 62 shall be fixed by the Chairman, or, in his absence by the Vice-Chairman Notice of every meeting specifying the time and place thereof and the business to be transacted thereat shall be dispatched to every member of the Panchayat Samiti and exhibited at the office of the Panchayat Samiti not less than ten days before an ordinary meeting and four days before a special meeting.

## Sec 68. Quorum.

For the transaction of business at a meeting of a Panchayat Samiti, the quorum shall be-

- (a) if it is an ordinary meeting, one-third; and
- (b) if it is special meeting, one-half of the number of members actually serving for the time being.

# Sec 69. Power of Chairman and Executive Officer to call special meetings.

The Chairman, or in his absence the Executive Officer may whenever he thinks fit and shall on requisition made in writing by not less then one-third of the total members of the Panchayat Samiti, convene a special meeting within two weeks of the receipt of the written requisition.

# Sec 70. Adjournment.

Any meeting of Panchayat Samiti may, with the consent of the majority of the members present, be adjourned to any other date, but no business other than that left over at the adjourned meeting shall be transacted at the next following meeting.

## Sec 71. Presiding authority of the meeting decision by majority vote.

- (1) At every meeting except first meeting for the election of Chairman or Vice-Chairman of a Panchayat Samiti, the Chairman if present, or in his absence, the Vice-Chairman, and if there be no Chairman or Vice-Chairman present, then such one of its members as the member present may elect, shall preside.
- (2) Except as otherwise provided by this Act or the rules made there under, all question coming up before any meeting of a Panchayat Samiti shall be decided by a majority of the members present and voting and, in case of an equality of votes, the authority presiding at the meeting shall have a second or casting vote.
- (3) Any matter finally disposed of by a Panchayat Samiti shall not be reconsidered unless the written consent of not less than three-fourth of its total members has been obtained thereto or unless the Zila Parishad or the Government, as the case may be, has directed its reconsideration.

## Sec 72. Records and publication of proceedings.

- (1) Minutes of the proceedings at each meeting of a Panchayat Samiti, shall be drawn up and recorded in a book to be kept for the purpose and shall be signed by the authority presiding at the meeting or of the next ensuing meeting and shall at all reasonable time, be open for inspection by any member of the concerned Panchayat Samiti.
- (2) A copy of every resolution passed at any meeting of a Panchayat Samiti shall, within three days from the date of meeting, be forwarded to the Chief Executive Officer concerned.
- (3) Any person may obtain a copy of resolution passed by the Panchayat Samiti on payment of such fees as may be prescribed.

# EXECUTIVE AUTHORITY AND SERVANTS OF THE PANCHAYAT SAMITIS Sec73 & &74

# Sec 73. Executive powers of Panchayat Samitis

- (1) The executive power of a Panchayat Samiti shall vest in the Chairman of the Panchayat Samiti and the Executive Officer thereof in the manner as may be prescribed.
- (2) The Chairman and the Executive Officer shall perform all the duties and exercise all the powers specifically imposed or conferred on them by or under this Act and subject, wherever it is expressly provided, to the sanction of the Panchayat Samiti and to all other restrictions, limitations and conditions imposed, exercise the

executive power for the Chairman and Vice-Chairman are absent, may perform the duties or exercise the powers of the Chairman.

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## Sec 74. Extent of executive power of Chairman and Executive Officer

- (1) Notwithstanding anything contained in section 73, the Executive Officer of the Panchayat Samiti, Shall-
- (a) carry into effect the resolutions of the Panchayat Samiti;
- (b) furnish to the Panchayat Samiti such periodical reports regarding the progress made in carrying out the resolutions of the Panchayat Samiti as it may direct;
- (c) furnish to the Panchayat Samiti such information as it may, by order in writing from time to time, direct; and (d) have power in respect of the matters enumerated in Schedule II.
- (2) In all matters not falling within the competence of the Executive Officer under this section or section 73, the executive power of the Panchayat Samiti shall vest in the Chairman.

# **Duties and Powers of Panachayat Samiti Sec 75 - 87**

## Sec 75.

(1) Subject to such exceptions and conditions as the Government may by general or special order impose it shall be the duty of a may, by general or special order, impose, it shall be the duty of a Panchayat Samiti to provide for and make arrangements for carrying out the requirements of the area under its jurisdiction in respect of the following matters, namely:-

### 1 General Functions-

- (a) Preparation of the annual plans in respect of the schemes entrusted to it by virtue of this Act and those assigned to it by the Government or the Zila Parishad and submission thereof to the Chief Executive Officer within a period of two months of its receipt for the consideration of the District Planning Committee constituted under this Act;
- (b) Consideration and consolidation of the annual plans of all Gram Panchayats in the block and submission of the consolidated plan to the Zila Parishad;
- (c) Preparation of annual budget of the block and its submission within such time, as may be prescribed, to the Zila Parishad;

- (d) Performing such functions and executing such works as may be entrusted to it by the Government or the Zila Parishad;
- (e) Providing relief in natural calamities.

#### II.

## **Agriculture, including Agriculture Extension-**

- (a) Promotion and development of agriculture and horticulture;
- (b) Maintenance of agriculture seed farms and horticultural nurseries;
- (c) Storing and distribution of fertilizers, insecticides and pesticides;
- (d) Propagation of improved method of cultivation;
- (e) Promotion of cultivation and marketing of grains, vegetables, fruits and flowers.

#### III.

# Land Improvement and Soil Conservation-

Assisting the Government and Zila Parishad in the implementation of land improvement and soil conservation programmes of the Government.

#### IV.

## Minor Irrigation, Water Management and Watershed Development-

- (a) Assisting the Government and Zila Parishad in the construction and maintenance of minor irrigation works;
- (b) Implementation of community and individual irrigation works.

#### V

# . Animal Husbandry, Dairying and Poultry-

- (a) Maintenance of veterinary and Animal Husbandry Service;
- (b) Improvement of breed of cattle, poultry and other live stock;
- (c) Promotion of dairy farming, poultry and jiggery;
- (d) Prevention of epidemics and contagious diseases.

#### VI.

#### Fisheries-

Promotion of fisheries development.

#### VII.

# Khadi, Village and Cottage Industries-

- (a) Promotion of rural and cottage industries;
- (b) Organization of conferences, seminars and training programmes, agricultural and industrial exhibitions.

#### VIII.

## **Rural Housing-**

Implementation of housing schemes and distribution of house sites in villages.

#### IX.

## **Drinking water-**

- (a) Establishment, repairs and maintenance of rural water supply schemes;
- (b) Prevention and control of water pollution;
- (c) Implementation of rural sanitation schemes.

## X.

# Social and Farm Forestry, Minor Forest Produce, Fuel and Fodder-

- (a) Planting and preservation of trees on the sides of roads and other public lands under its control;
- (b) Fuel plantation and fodder development;
- (c) Promotion of farm forestry.

#### XI.

# Maintenance of buildings and property-

Maintenance of any building or other property vested in the Panchayat Samiti.

#### XII.

# Non-conventional Energy Sources-

Promotion and development of non-conventional energy sources.

#### XIII

# . Poverty Alleviation Programme-

Implementation of poverty alleviation programme.

#### XIV.

#### **Education-**

- (a) Promotion of Primary and Secondary Education;
- (b) Construction, repair and maintenance of primary schools buildings;

(c) Promotion of social education through youth clubs and Mahila Mandals.

#### XV

## . Technical Training and Vocational Education-

Promotion of rural artisan and vocational training.

#### XVI

#### . Adult and non-formal Education-

Implementation of Adult Literacy.

#### XVII.

# **Cultural Activities including Social Education-**

- (a) Establishment of information, community and recreation centers;
- (b) Organization of ward and watch;
- (c) Promotion and encouragement of physical, cultural activities, games and sports;
- (d) Training and utilization of the services of Anganwari Workers and Sanitary Squads.

#### XVIII.

#### **Markets and Fairs-**

Regulation of fairs and festivals.

#### XIX.

# Health and Family Welfare and Rural Sanitation-

- (a) Promotion of health and family welfare programmes;
- (b) Promotion of immunization and vaccination programmes;
- (c) Maintenance of health services and control of epidemics;
- (d) Establishment and inspection of Oshdyalya, dispensaries, Unani or Homoeopathic dispensaries, Veterinary Centers and primary Health Centers;
- (e) Carrying out environmental sanitation, health campaigns and educating the public "
- i) Nutrition;
- ii) Maternity and Child Health;
- iii) Communicable diseases.
- (f) Ant malarial measures and destruction of locusts, rats and other pests;

- (g) Promoting family welfare activities;
- (h) Health and Sanitation at fairs and festivals.

#### XX.

# Women and Child development-

- (a) Promotion of programmes relating to development of women and children;
- (b) Promotion of child health and nutrition programmes;
- (c) Promotion of participation of voluntary organizations in women and child development programmes.

#### XXI.

# Social Welfare including welfare of the handicapped and mentally retarded-

- (a) Social Welfare programmes including welfare of physically handicapped, mentally retarded and destitute;
- (b) Monitoring the old age and widow's pension and pensions for the handicapped.

#### XXII.

# Welfare of the weaker sections and in particular of the Scheduled Castes-

- (a) Promotion of welfare of Scheduled Castes and Weaker sections;
- (b) Protecting such castes and classes from social injustice and exploitation.

#### XXIII.

# **Maintenance of Community Assets-**

- (a) Maintaining all community assets vested in it or transferred by the Government or any Local Authority or Organization;
- (b) Preservation and maintenance of other community assets.

#### **XXIV**

# . Public distribution system-

Distribution of essential commodities.

#### XXV.

**Promotion of Rural Electrification.** 

# XXVI. Co-operation-

- (a) Promotion of co-operation by helping in the establishment and strengthening of service co-operative, industrial, irrigation, farming and other societies;
- (b) Participation in and assistance to service co-operation;
- (c) Providing credit for agriculture purposes.

#### XXVII

#### . Libraries-

Promotion of libraries and reading rooms.

#### XXVIII.

Any other functions entrusted to them.

#### XXIX.

#### Miscellaneous-

- (a) Securing or removing dangerous buildings or places;
- (b) Construction, repair and maintenance of relief works, relief houses and other measures of relief on account of famines, floods, earthquakes and natural calamities;
- (c) Management of such public ferries as may be entrusted to the charge of Panchayat Samiti under section 7-A of the Northern India Farris Act, 18/8;

Provided that where performance or additional functions or specific duties entrusted to a Panchayat Samiti by the Government or the Zila Parishad, has financial implications, the Government or Zila Parishad, as the case may be, shall provide for such financial assistance, if any, as may be considered appropriate. The order of the Government or the Zila Parishad in this behalf shall be final.

(2) A Panchayat Samiti may, with the approval or at the suggestion of the Government or the Zila Parishad, provide for and make arrangements for the carrying out of the requirements of the area under its jurisdiction in respect of any matter not set out in sub-section (1).

# Sec 76. Community Development Programme.

- (1) Within the area subject to its authority a Panchayat Samiti shall be the agent to the Government for formulation and execution of the Community Development Programme financed out of grants made by the Government to the Panchayat Samiti in this behalf.
- (2) Where the Government decides to advance loans under the area of a Panchayat Samiti, such loans shall be disbursed by the Panchayat Samiti to such persons as it thinks fit on the terms and conditions applicable to such loans.

# Sec 77. Relationship of Panchayat Samiti with Gram Panchayat.

- (1) Notwithstanding anything to the contrary constrained in this Act, a Panchayat Samiti, shall, in the manner prescribed exercise such supervision and control over the performance of all or any of the administrative functions of the Gram Panchayats within its area or any part thereof as may be specified by the Government by an order issued in this behalf and also render such technical and financial assistance as may be required by the Gram Panchayat within the area of the Panchayat Samiti for the implementation of development schemes which are beyond the powers of such Gram Panchayat to execute.
- (2) Subject to such terms as may be agreed upon, a Panchayat Samiti may delegate any of the following duties to a Gram Panchayat, namely:-
- i) any matter under the direct administrative control of Panchayat Samiti; and
- ii) the construction, maintenance or improvement of any property under the control or management of the Panchayat Samiti.

## Sec 78. Penalty for disobedience of orders of Panchayat Samiti.

Whoever disobeys any lawful direction or prohibition given by a Panchayat Samiti by written notice issued by the Executive Officer under any power conferred by this Act or rules made there under, or fails to comply with the conditions subject to which any permission was given by the Panchayat Samiti or the Chairman or the Executive Officer on its behalf under any power so conferred, shall if the disobedience or omission is not an offence punishable under any other provision of this Act, be punishable by the Panchayat Samiti with fine which may extend to five hundred rupees and in case of a continuing breach with further fine which may extend to fifty rupees for every day during which the breach continues after conviction for the first such breach or so, however, that it does not exceed in the aggregate one thousand rupees.

# Sec 79. Compensation for damage.

Every person convicted of an offence under this Act on account of any act or omission, shall, notwithstanding any punishment to which he may have been sentenced for such offence under any other law, pay compensation, the amount of which shall be determined by the Magistrate before whom he was so convicted, to the Panchayat Samiti for any damage that may have occurred to any property of the Panchayat Samiti in consequence of such act or omission.

# Sec 80. Power to delegate.

Notwithstanding anything contained in this Act, a Panchayat Samiti may, resolution, delegate to the Executive Officer or any other Government servant, all or any of the powers conferred upon it under this Act except the power to make bye-laws under section 210.

## Sec 81. Extraordinary powers of Chairman and Executive Officer.

(1) In cases of emergency, the Chairman, or in the absence of the Chairman, or Vice-Chairman, the Executive Officer may with the previous approval of the Chief Executive Officer direct the execution of any work or the doing of any act which a Panchayat Samiti is empowered to execute or do, and the immediate execution or doing of which is, in his opinion, necessary for the service or safety of the public, and may with the previous approval of the Chief Executive Officer direct that the expenses of executing such work or doing such act shall be paid from the Samiti Fund:

Provided that every such direction shall be reported to the next following meeting of the Panchayat Samiti for confirmation.

- (2) The Chairman or the Executive Officer shall not act under sub-section (1) in contravention of any order of the Panchayat Samiti.
- (3) The Chairman or, in the absence of the Chairman or Vice-Chairman, the Executive Officer may prohibit, until the matter has been considered by the Panchayat Samiti, the doing of any act which is, in his opinion, undesirable in the public interest, provided that the act is one which the Panchayat Samiti has power to prohibit.
- (4) No direction given under this section shall be questioned in any court of law on the ground that the case was not one of emergency.

# Sec 82. Delegation of powers of

(1) The Chairman may be an order in writing, delegate any of his powers and functions to the Vice-Chairman:

Chairman. powers and functions to the Vice-Chairman:

Provided that he shall not delegate any powers or functions which the Panchayat Samiti expressly forbids him to delegate.

- (2) Every order made under this section shall be communicated to the Panchayat Samiti.
- (3) The Chairman shall have power to modify or withdraw any powers or functions delegated to the Vice-Chairman under sub-section (1).

## Sec 83. Constitution of Committees

- (1) Every Panchayat Samiti shall appoint the following Committees, namely:-
- (a) General Committee;
- (b) Finance, Audit and Planning Committee;
- (c) Social Justice Committee.

- (2) Each Committee shall consist of such number of members not exceeding six including the Chairman as may be specified by the Panchayat Samiti, elected by the members of the Panchayat Samiti from amongst the elected members.
- (3) The Chairman shall be the ex-officio member and also Chairman of the General Committee. The Vice-Chairman shall be eligible to serve on more than one Committee.
- (4) No elected member of the Panchayat Samiti Shall be eligible to serve on more than one Committee.
- (5) The Executive Officer shall be the ex-officio Secretary of every Committee.

## Sec 84. Functions of Committees.

- (1) The General Committee shall perform functions relating to the establish amen matters, communication, building, rural housing, village extension, relief against natural calamities, water supply and all miscellaneous residuary matters.
- (2) The Finance, Audit and Planning Committee shall perform the functions relating to the finance of the Panchayat Samiti, framing of budgets, scrutinizing proposals for increase of revenue, examinations of receipts and expenditure statement, consideration of all proposals affecting the finances of the Panchayat Samiti and general supervision of the revenue and expenditure of the Panchayat Samiti and cooperation, small saving scheme and any other function relating to the development plan of the block.
- (3) The Social Justice Committee shall perform functions relating to-
- (a) promotion of education, economic, social, cultural and other interests of the Scheduled Castes and Backward Classes;
- (b) protecting them from social injustice and all other forms of exploitation;
- (c) amelioration of the Scheduled Castes and Backward Classes;
- (d) securing social justice to the Scheduled Castes, women and weaker sections of the society.
- (4) The Committees shall perform the functions referred to above to the extent the powers are delegated to them by the Panchayat Samiti.

# Sec 85. Procedure of Committees.

- (1) The Panchayat Samiti may frame regulations relating to election of members of Committees, conduct of business therein and all other matters relating to them.
- (2) The Chairman of every Committee shall in respect of the work of the Committee be entitled to call for any information, return, statement, account or report from the office of the Panchayat Samiti and to enter on and inspect any immovable property of the Panchayat Samiti or work in progress connected with the work of the Committee.

(3) Each Committee shall be entitled to require attendance at its meetings of any officer of the Panchayat Samiti who is connected with the work of Committee. The secretary shall under instructions of the Committee issue notices of the meetings and to ensure that the notice is served to the officers concerned.

## Sec 86. Delegation of powers by Panchayat Samitis.

The Panchayat Samiti may, by notification, delegate to the Executive Officers or other officer any of the powers conferred by or under this Act on a Panchayat Samiti.

# Sec 87. Power of supervision by Panchayat Samiti over the Gram Panchayat.

- (1) A Panchayat Samiti shall exercise general power of supervision over Gram Panchayats in the block and it shall be the duty of such Gram Panchayat to give effect to the directions of the Panchayat Samiti.
- (2) A Panchayat Samiti may-
- (a) inspect or cause to be inspected, any immovable property used or occupied by a Gram Panchayat within the block or any work in progress under the direction of a Gram Panchayat;
- (b) inspect or examine, or depute an officer to inspect or examine any service, work or thing under the control of the Gram Panchayat;
- (c) inspect or cause to be inspected utilization of funds in respect of schemes or programmes assigned to the Gram Panchayats by the Government for execution either directly or through the Panchayat Samiti or Zila Parishad; and
- (d) require a Gram Panchayat, for the purpose of inspection or examination "
- i) to produce any book record, correspondence or other documents;
- ii) to furnish any return, plan, estimate, statement of accounts or statistics; or
- iii) to furnish or obtain any report or information.

# FINANCE AND TAXATION

#### Sec 88. Power of taxation.

Subject to general direction and control of the Government, a Panchayat Samiti may with the previous permission of the Chief Executive Officer concerned. Impose any tax which the Legislature of the State has power to impose under the Constitution of India.

# Sec 89. Power to impose tax without permission of Chief Executive Officer.

Notwithstanding anything contained in section 88, the Government may empower any Panchayat Samiti to impose without permission of the Chief Executive Officer any tax referred to in the said section subject to such limitations as it may direct.

## Sec 90. Procedure in imposing taxes.

- (1) A Panchayat Samiti may at a special meeting pass a resolution to propose the imposition of any tax under section 88 of this Act.
- (2) When a resolution referred to in sub-section (1) has been passed, the Panchayat Samiti shall publish a notice defining the class of persons or description of property proposed to be taxed, the amount or rate of the tax to be imposed and the manner of assessment to be adopted.
- (3) Any person likely to be affected by the proposed tax and objecting to the same, may within thirty days from the publication of the notice, send his objection in writing to the Panchayat Samiti and the Panchayat Samiti shall at a special meeting take his objection into consideration.
- (4) If no objection is received within the said period of thirty days, or the objection received is considered to be unacceptable, the Panchayat Samiti shall-
- (a) where the proposed tax is a tax in respect of which the Government has empowered the Panchayat Samiti, under section 89 to impose it without the permission of the Chief Executive Officer, submit its proposal to the Government; and
- (b) in any case otherwise, submit its proposal to the Chief Executive Officer concerned with the objections, if any, which have been received along with its decision thereon.
- (5) Where a proposal for the imposition of a tax has been received by the Government under clause (a) of sub-section 4), the Government may notify the imposition of the tax in accordance with the proposal and shall in the notification specify a date, not less than thirty days from the date of its publication, on which the tax shall come into force.
- (6) On receiving the proposal under clause (b) of sub-section (4), the Chief Executive Officer may, within a period of thirty days, sanction or refuse to sanction it or return it to the Panchayat Samiti for further consideration.
- (7) If the Chief Executive Officer permits the imposition of the proposed tax, it shall forward the proposal to the Government for taking action in accordance with the provisions of sub-section (5).
- (8) If the Chief Executive Officer refuses permission to impose the proposed tax or returns it to the Panchayat Samiti for further consideration, the Chief Executive

Officer shall forward the proposal of the Panchayat Samiti in its original form or as further considered by the Panchayat Samiti, as the case may be, to the Government and the Government may then decide whether a tax is or is not to be imposed or imposed in accordance with the proposals as further considered by the Panchayat Samiti.

- (9) After decision has been taken by the Government under sub-section (8) that the proposed tax is to be imposed as originally proposed or as proposed after further consideration, the Government shall taken action in accordance with the provisions of sub-section (5).
- (10) A notification for the imposition of a tax under this Act shall be a conclusive evidence that tax has been imposed in accordance with law.

## Sources of Income of Panchayat Samiti,

## Sec 91. Levy of fees.

With the previous sanction of the Chief Executive Officer and subject to the general direction and control by the Government a Panchayat Samiti may-

- (1) levy fee for the use of or benefits derived from-
- (a) public hospitals, dispensaries, schools, saris, markets, rest houses and other public institutions;
- (b) the supply, storage and preservation of water for drinking, bathing and agricultural purposes; and
- (c) preservation and reclamation of soil and drainage and reclamation of swamps; and
- (2) fix fees at fairs, agricultural shows and industrial exhibitions held under its authority.

## Sec 92. Taxes how to be assessed and collected.

The Government may, by notification, determine the persons by whom the cess or any tax imposed under this Act, shall be assessed and collected and rules for the assessment and collection of the cess or tax and direct in what manner persons employed in the assessment or collection thereof shall be remunerated.

# Sec 93. Installment of taxes.

The Government may, by notification, direct in how many installments and at what times any cess or tax livable under this Act shall be payable.

# Sec 94. Delegation of powers to Panchayat Samitis.

In any local area subject to the authority of a Panchayat Samiti, the Government may, by notification, also delegate to the Panchayat Samiti, subject to such conditions as may be specified in the notification, its powers under section 93.

# Sec 95. Appeal against assessment and collection.

In any matter connected with the assessment and collection of any cess or tax livable under this Act, n appeal from the order of any person authorised to make assessment or collection shall, within sixty days from the date of such order, lie to the Chief Executive Officer or any such other Gazetted Officer subordinate to him and in respect of such areas, as the Chief Executive Officer may direct, whose decision on such appeal shall be final.

## Sec 96. Reduction, abolition, remission and exemption from taxation.

The Government may, by notification, and a Panchayat Samiti may, subject to confirmation by the Chief Executive Officer concerned, abolish, reduce or remit any tax, cess or fee imposed under this Act or exempt any person or class of persons, or any property or description of property wholly or in part, from liability to pay any such tax, cess or fee and cancel any such reduction, remission or exemption.

# Sec 97. Power to lease the collection of fees or tolls and management of fairs etc.

The collection of fees or tolls, levied at fairs other than cattle fairs, agricultural shows, industrial exhibitions, markets, tonga stands, ferries or rest houses or the management of such fairs, shows, exhibitions, markets, tonga stands, ferries or rest houses may, with the previous sanction in writing of the Chief Executive Officer concerned be leased by a Panchayat Samiti for a period not exceeding three years, and the lessee and all persons employed by him for the collection of such fees or tolls or for the management of such fairs, shows, exhibitions, markets, tonga stands, ferries or rest houses shall in respect thereof-

- (a) be bound by any order made by the Panchayat Samiti for their guidance;
- (b) have such powers exercisable by officers of a Panchayat Samiti under this Act as the Panchayat Samiti may, from time to time, confer upon them; and
- (c) be entitled to the same remedies and subject to same responsibilities as if they were employed by Panchayat Samiti for the collection of fees or tolls or for the management of such fairs, shows, exhibitions, markets tonga stands, ferries or rest houses.

# Sec 98. Samiti Fund

There shall be formed for every Panchayat Samiti a fund to be called the "Samiti Fund' and there shall be placed to the credit thereof-

- (a) proceeds of all taxes, cusses and fees imposed by the Panchayat Samiti under this Act;
- (b) all funds allotted to the Panchayat Samiti and income arising from all sources of income placed at its disposal under section 190;
- (c) all rents and profits accruing from property vested in or managed by the Panchayat Samiti;
- (d) all sums contributed to the fund by the Central Government or any State Government or by any Local Authority including Gram Panchayat or any private persons;
- (e) all sums received by the Panchayat Samiti in the discharge of functions exercised by it under this Act;
- (f) all sums paid by the Government to the Panchayat Samitis to meet expenses for the performances of agency functions;
- (g) all grants made by the Government for the implementation of Community Development Programme and Rural Development Programme;
- (h) the proceeds of all sources of income which the Government may order to be placed at the disposal of Panchayat Samiti:

Provided that the Government may revoke any order made under clause (h).

## Sec 99. Pressing, custody and investment of Samiti Fund.

(1) Samiti Fund shall be vested in the Panchayat Samiti and the balance standing at the credit of the fund shall be kept in Government treasury or sub-treasury or in the bank to which the Government treasury business has been made over unless the Government in any case otherwise permits:

Provided that the Government may, by a general or special order, direct all or any of the Panchayat Samities to keep the balance or a part thereof at such other place as may be specified in this direction.

(2) Subject to such rules as the Government may make in this behalf, a Panchayat Samiti may, from time to time with the previous sanction of the Chief Executive Officer concerned; invest any portion of the Samiti Fund in securities of the Government or invest it in such other securities or place it in such other manner as the Government may approve in this behalf and, with the previous sanction of the Chief Executive Officer concerned, may vary such investment or placement for another or others of like nature. The income resulting from such securities or placements and the proceeds of the sale of the same shall be credited to the Samiti Fund.

# Sec 100. Application of Samiti Fund.

The Samiti Fund shall be applicable to the payment, in whole or in part, of the charges and expenses incidental to the several matters specified in section 75 and incurred within area subject to the authority of the Panchayat Samiti and also for the following purposes, namely:-

- (a) performance of agency functions entrusted to the Panchayat Samiti under section 105;
- (b) expenses required for the audit of accounts of the Panchayat Samiti;
- (c) cost of the acquisition of land;
- (d) expenses in respect of such portion of the cost of departments for Education, Public Health, Agriculture, Public Works and any other departments as may be held by the Government to be equitably debatable to the Panchayat Samiti in return for the services rendered to the Samiti by those departments;
- (e) grants-in-aid to the Gram Panchayats and to educational, public health or any other public institution within the area subject to the authority of the Panchayat Samiti;
- (f) charges and expenses incurred outside the Panchayat Samiti area when such application of funds is in the opinion of the Panchayat Samiti for the benefit of that area;
- (g) expenses and charges for the implementation of Community Development Programme subject to the general control of and such particular direction as the Government or any other authority appointed by the Government in this behalf, may from time to time issue to the Panchayat Samiti with respect to the pattern and priority of the scheme under the aforesaid programme;
- (h) any other expenditure which the Government may on recommendation of the Panchayat Samiti or otherwise declare to be fit and proper charge on the Samiti Fund.

#### Sec 101. Minimum balance.

Except with the previous sanction of the Government, the actual cash balance of the Samiti Fund, excluding investments, the unspent balance of loans and grants of all kinds and receipts from the sale of land and buildings, shall not be permitted at any time to fail below an amount equal to ten percent of the Samiti's income of the previous financial year excluding sales or maturity of investment and the amount in suspense accounts:

Provided that the actual cost price of such Post-Office Cash Certificates held by the Panchayat Samiti and such sums placed by the Panchayat Samiti in fixed deposit with any bank as are not earmarked for specific purposes, may be reckoned or forming part of the actual cash balance.

# Sec 102. Annual estimate of income and expenditure.

Every Panchayat Samiti shall on or before a prescribed day in each year hold a meeting at which the Committee for finance and taxation shall submit to the Panchayat Samiti an estimate of income and expenditure (hereinafter referred to as the "Budget") of the Panchayat Samiti for the next financial year in such form as may be prescribed.

- (2) The Panchayat Samiti budget shall consist of two parts, Part (1) shall contain the budget of the Community Development Block and Part (2) the funds transferred from the other departments and income derived by the Panchayat Samiti shall consider both parts of the budget and may approve them with or without modification. The Panchayat Samiti budget shall then be placed before the Zila Parishad for its approval. The Zila Parishad will then consider the budget and if it has any recommendations to make, it will return the budget to the Panchayat Samiti with such recommendations. The Panchayat Samiti shall thereupon either-
- (a) accept and enforce the recommendations of the Zila Parishad; or
- (b) if it does not accept the recommendations, or a part thereof, repasts the budget or the relevant part thereof by a two-third majority of the total members of the Panchayat Samiti.

Thereafter, the budget, with such comments of the Panchayat Samiti shall be returned to the Zila Parishad and thereupon the Zila Parishad after considering the aforesaid comments shall give its approval.

# **Control of Panchayat Samiti**

## Sec 103. Inspection of budget and accounts.

Every Panchayat Samiti shall cause a copy of its budget sanctioned under section 102 and of accounts made under section 105 to be dept at its office; and any member of Panchayat Samiti may, at reasonable times, inspect any such budget or account on payment of prescribed fee.

## Sec 104. Publication of abstract of accounts.

A statement of the accounts of the Panchayat Samiti for each financial year, showing the income of the Panchayat Samiti under each head of receipt, the charges for establishment, the works undertaken the sums expended on each work and the balance, if any of the fund remaining unspent at the end of the year, shall be prepared by the Executive Officer in such form as may be prescribed, and an abstract of the same shall be published in the Official Gazette and in such other manner as the Panchayat Samiti may direct.

## Sec 105. Audit of accounts.

Accounts of the receipts and expenditure of every Panchayat Samiti shall be made up in such form as may be prescribed and the Panchayat Samiti shall make arrangements for the examination and audit of the accounts by such persons as the Government appoints in this behalf.

# **Control of Panchayat Samiti**

#### **SUPERVISION**

## Sec 106. Supervision by Chief executive Officer.

- (1) The Chief Executive Officer concerned shall have power to-
- (a) enter on and inspect or authorise any other person to enter on and inspect any immovable property within the limits of his jurisdiction occupied or vested in any Panchayat Samiti or any work in progress within such limits under the direction of such Panchayat Samiti;
- (b) by order in writing call and inspect any document which may, for the purposes of this Act, be in the possession or under the control of any Panchayat Samiti or any subordinate authority thereof;
- (c) by order in writing require any Panchayat Samiti to furnish such statements, accounts, reports or copies of documents as he may think fit;
- (d) record in writing for consideration of any Panchayat Samiti any observation he may wish to make.
- (2) Every Panchayat Samiti shall forward to the Chief Executive Officer concerned as soon as may be, a copy of the proceedings of its meetings and of its budget and annual report.

# Sec 107. Supervision by Government.

- (1) The Government shall advise, supervise and co-ordinate the functions of the Panchayat Samitis.
- (2) Without prejudice to the generality of the provisions of sub-section (1), the Government shall have power to-
- (a) issue directives to Panchayat Samiti with respect to the efficient performance of their duties. Such directives shall be binding on the Panchayat Samitis;

Provided that if any Panchayat Samiti does not accept any such directive, it may return the same to the Government by means of a resolution giving its reasons. Such a resolution will be passed by two third majority of its members. The Government shall thereupon consider the aforesaid comments of the Panchayat Samiti and pass orders thereon which shall be final;

- (b) give advice to Panchayat Samitis on its own motion or at the request of a Panchayat Samiti;
- (c) co-ordinate and consolidate development plans prepared in respect of Panchayat Samitis;
- (d) secure the execution of plans projects schemes or other works common to two or more Panchayat Samitis or blocks in the districts;
- (e) exercise and perform such other powers and functions in relation to any development programme as it may deem fit;
- (f) advise Panchayat Samitis on all matters relating to development activities and maintenance of services in its area;
- (g) allocate work among Gram Panchayats and Panchayat Samitis and co-ordinate it; and
- (h) advise Panchayat Samitis on matters concerning the implementation of any statutory or executive order specially referred to them.
- (3) The Government shall have the authority to call for any information, statement or record from a Panchayat Samiti which shall comply with any such requisition within a reasonable time.

# Sec 108. Power to cancel or suspend resolutions of Panchayat Samitis.

- (1) The Government may, by an order in writing, cancel any resolution passed by a Panchayat Samiti or any Committee thereof, if, in their opinion, such resolution-
- (a) is not legally passed; or
- (b) is in excess or abuse of the powers conferred by or under this Act or any other law; or
- (c) is contrary to the interests of the public or likely to cause, waste or damage of Samiti Fund or of property of a Panchayat Samiti; or
- (d) its execution is likely to cause danger to human life, health or safety or is likely to lead to a riot or affray.
- (2) The Government shall, before taking action under sub-section (1), give the Panchayat Samiti an adequate opportunity.
- (3) If, in the opinion of the Director, immediate action is necessary to suspend a resolution on any of the grounds referred to in clause (d) of sub-section (1), he may, by order in writing, suspend the resolution and make a report to the Government.
- (4) The Government may, either suo motu or on a representation made by the Panchayat Samiti aggrieved by the order made under subsection (3), call for the record of the case in which such order was made and pass such order in relation there as they may deem fit but the Government shall not pass any order prejudicial to the Panchayat Samiti unless it is given an adequate opportunity.

## Sec 109. Suspension and removal of members.

(1) The Government may, during the course of any inquiry suspend a member, Vice-Chairman or Chairman, as the case may be, of a Panchayat Samiti for any of the reasons for which he can be removed and debar him from taking part in any act or proceedings of the said body, during the enquiry:

Provided that the suspension period of a member, Vice-Chairman or Chairman, as the case may be, shall not exceed six months from the date of issuance of suspension order.

- (2) The Government may, after such inquiry as it may deem fit, remove any member, Vice-Chairman or Chairman, as the case may be, who, in the opinion of the Government has been guilty of misconduct in the discharge of his duties.
- (3) A person who has been removed under sub-section (2) may be disqualified for reelection for such period not exceeding five years as the Government may fix.

# Sec 110. Powers of Government to dissolve in case of incompetence, persistent default or abuse of power.

If a Panchayat Samiti is not competent to perform or persistently makes default in the performance of the duties imposed upon it by or under this or any other Act for the time being in force or exceeds or abuses its powers, the Government may, suo motu or on a report received in this behalf and after giving an opportunity to the Panchayat Samiti concerned to show cause why such an order should not be made, by notification, dissolve such Panchayat Samiti.

# Sec 111. Consequences of dissolution.

- (1) When a Panchayat Samiti is dissolved under section 110, the following consequences shall ensure-
- (a) all members of the Panchayat Samiti Shall, from the date of the notification, vacate the office;
- (b) all powers and duties of the Panchayat Samiti may, until the Panchayat Samiti is reconstituted be exercised and performed by such person or persons as the Government may appoint in this behalf; and
- (c) all property vested in the Panchayat Samiti shall, until it is reconstituted vest in the Government.
- (2) When a Panchayat Samiti is dissolved under section 110, the Government shall con titute Panchayat Samiti in its place before the expiration of a period of six months from the date of its dissolution for the remainder period:

Provided that where the remainder of the period for which the dissolved Panchayat Samiti would have continued is less than six months, it shall not be necessary to hold any election under this subsection for constituting the Panchayat Samiti for such period.

(3) Any person or persons appointed under clause (b) of sub-section (1) shall be subject to the control of the Government and such other officers as it may direct, and shall be subject to all other restrictions, limitations and conditions imposed by this Act on the Panchayat Samiti, its Chairman or Executive Officer.

# Sec 112. Power to provide or performance of duties in case of default of Panchayat Samitis

- (1) When the Government, after due enquiry, is satisfied that a Panchayat Samiti has made default in performing any function or duty imposed upon it by or under this Act, the Government may by an order in writing, fix the period for the performance of that function or duty and if its is not performed within the period so fixed, it may appoint some other person to perform such function or duty and may direct that the expenses of performing it shall be paid, within such time as the Government may fix, by the Panchayat Samiti, to that person.
- (2) If the expenses are not so paid, the Government may make an order directing the persons having the custody of the balance of the Samiti Fund to pay the expenses or so much thereof, is, from time to time, possible from that balance in priority to all other charges against the same.

## Sec 113. Settlement of dispute regarding Joint works etc.

In the case of works and undertakings which benefit more than one Panchayat Samiti areas when Panchayat Samitis fail to agree, the Zila Parishad of the district and when such areas are in different districts the Zila Parishads concerned and when the Zila Parishad concerned fail to agree the Director may determine what proportion of expenses of the work or undertakings shall be borne by each of Panchayat Samiti Fund of the areas benefited thereby and such proportion shall be payable out of the Samiti Funds accordingly.

# Sec 114. Dispute.

If any dispute arises between two or more Panchayat Samitis, or between a municipality and a Panchayat Samiti,-

- (a) Where the dispute is between Panchayat Samitis in the same district then Chief Executive Officer shall decide the dispute;
- (b) Where the dispute is between Panchayat Samitis situated in different districts or divisions, the Government shall dispute whose decision thereon shall be final;
- (c) Where the dispute is between a Municipality and Panchayat Samiti in the same district, the Chief Executive Officer shall decide the dispute;

(d) Where the dispute is between a Municipality and Panchayat Samiti in different districts or divisions, the Chief Executive Officers concerned shall decide the dispute, and if they fail to arrive at a decision, a reference shall be made jointly by the Chief Executive Officers to the Government, whose decision thereon shall be final.

## Sec 115. Enquiry into affairs of Panchayat Samitis.

- (1) The Government may, at any time, cause an enquiry to be made by any of its officers into the affairs of a Panchayat Samiti in regard to any matter concerning it or in regard to any matter with respect to which the sanction, approval, consent or order of the Government is required by or under this Act.
- (2) The officer holding such enquiry shall have the powers of a Civil Court under the Code of Civil Procedure, 1908, to take evidence and to compel the attendance of witnesses and the production of documents for the purposes of the enquiry.

# Sec 116. Appeals from orders of Panchayat Samitis.

Any person aggrieved by the refusal, notice or order made by a Panchayat Samiti by virtue of powers exercisable by it under by law framed under section 210 may appeal within thirty days from the date of such refusal, notice or order to the Chief Executive Officer whose order shall be final;

Provided that no such order shall be passed until the appellant and the Panchayat Samitis have been afforded reasonable opportunity of being heard.