

72. Maximum rates of tax on trade, callings, professions and industries. - (1) Panchayat Samiti may levy tax subject to maximum as under: -

		(Rs.)
(i)	Advocates	300/- per year
(ii)	Oil presses, cotton presses, printing presses/warehouses and other industries (except cottage industries),	1000/- per year
(iii)	Money lenders	1000/- per year
(iv)	Wholesale and retail traders, auctioneers, contractors, commission agents, brokers, workshops	500/- per year
(v)	Clinics, nursing homes, private hospitals	300/- per year
(vi)	Private practitioners, vaidyas, homoeopaths, dentists, veterinary surgeons	150/- per year
(vii)	Architects/engineers	300/- per year
(viii)	Keepers of hotels, lodging houses, boarding houses	500/- per year
(ix)	Editors/proprietors of News papers	250/- per year
(x)	Professional Artists, Photographers, actors, dancers, musicians	120/- per year
(xi)	Owners of circus/cinema/video shops	1000/- per year (in addition to 100% entertainment tax on sale of tickets).
(xii)	Dealers in animals, vehicles, dairy	250/- per year

(2) Procedure for imposition of taxes as provided in Rules 58 to 60 shall be followed except that prior sanction of the Government shall not be required.

98. Water tax and other charges. - (1) In a village where drinking water is supplied through a public tap, pump and tank scheme or hand pumps by the Panchayat or entrusted to it for running and maintenance or where some charge is to be paid by Panchayat for drinking water supply to the Government, every resident of that village shall pay monthly water tax of Rs. 1/- (Rupee one) per head per month in case of piped water supply and Rs. 0.50 (Fifty paise) in other cases irrespective of the fact whether he uses the public tap, hand pump or not. Where water is supplied to the premises of a consumer, without a meter, a flat rate of Rs. 20/- (Rupees twenty) per tap per family shall be charged.

(2) In case a meter is provided to the consumer by the Panchayat concerned the water charges and meter rent at the rate of Rs. 5/- per month shall be calculated and recovered as per rates determined from time to time by Public Health Engineering Department. The consumer shall also be permitted to provide his own meter. In such case meter rent of Rs. 5/- shall not be charged.

(3) No person shall obtain water from the public tap for construction purposes either himself or through his servants or agents unless permission is obtained from the concerned Panchayat, after payment of specified charges in advance. In case any person is found using water from the public tap for construction purposes in contravention of the rules, he shall be liable to pay fine upto Rs. 200/- in addition to the amount of water tax and a continuing penalty up to Rs. 10/- per day as Panchayat may decide.

Building Tax

73. Building Tax. - A tax on buildings under Clause (a) of Sub-Section (1) of Section 65 may be leviable on the buildings within the Panchayat circle and shall not exceed the following limits, namely

Maximum amount of tax per annum		
(i)	Where constructed pakka roofs area is upto 500 sq. ft	Rs. 100/-
(ii)	When area is 501 to 1000 sq. ft.	Rs. 300/-
(iii)	When area is 1001 to 2000 sq. ft.	Rs. 500/-
(iv)	When area is more than 2000 sq. ft.	Rs. 1000/-

Provided that no tax shall be payable for houses not constructed with stone bricks, or not having stone slabs/RCC Roof.

132. Scale of feeding and watering charges and rates of fine.- The following shall be the scale of charges of feeding and watering by Panchayat:-

S. No.	Cattle	Rates of Fine	Feeding Charges per day
1	Elephant	₹ 50/-	₹ 150/-
2	Camel	₹ 50/-	₹ 50/-
3	Horse	₹ 50/-	₹ 50/-
4	Buffalo	₹ 25/-	₹ 25/-
5	Cow and Bullock	₹ 25/-	₹ 25/-
6	Donkey	₹ 25/-	₹ 25/-

Note: (1) Cattle shall include female cattle, where it is mentioned.

(2) In case of cattle left for grazing by the owners intentionally during nights, fine shall be charged at double the rate. Incentive of Rs.20/- may be paid out of fine to the person as an incentive for bringing such cattle.