

The A & N Islands
Panchayat Samitis (Levy, Assessment,
Collection and Appropriation of Taxes,
Duties, Cess Tolls and Fees)
Rules, 2002



THE ANDAMAN AND NICOBAR ISLANDS
PANCHAYATS

PANCHAYAT SAMITIS
(LEVY, ASSESSMENT, COLLECTION AND
APPROPRIATION OF TAXES, DUTIES,
CESS TOLLS AND FEES)
RULES, 2002

अण्डमान तथा
ANDAMAN AND



निकोबार राजपत्र
NICOBAR GAZETTE

असाधारण
EXTRAORDINARY
प्राधिकार से प्रकाशित
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ANDAMAN AND NICOBAR ADMINISTRATION
SECRETARIAT

NOTIFICATION

Port Blair, dated the 24th April, 2002

No.93/2002/F.No.3-27/97-PR. Whereas the draft Andaman and Nicobar Islands Panchayat Samitis (Levy, Assessment, Collection and Appropriation of Taxes, Duties, Cess, Tolls and Fees) Rules, 1998 were published in the official Gazette as required under sub-section(1) of section 202 of the Andaman and Nicobar Islands (Panchayats) Regulation, 1994 (No.1 of 1994) inviting suggestions/objections from the general public;

And whereas no suggestions or objections has been received in the matter;

Now, therefore, in exercise of the powers conferred under section 202 of the said Regulation, I, Shri. N.N.Jha, Lieutenant Governor, Andaman and Nicobar Islands hereby make the following Rules with immediate effect:

THE ANDAMAN AND NICOBAR ISLANDS PANCHAYAT SAMITIS (LEVY, ASSESSMENT, COLLECTION AND APPROPRIATION OF TAXES, DUTIES, CESS TOLLS AND FEES) RULES,2002.

1. Short title, extend and commencement:-

- (i) These Rules may be called the Andaman and Nicobar Islands Panchayat Samitis (Levy, Assessment, Collection and Appropriation of Taxes, Duties, Cess Tolls and Fees) Rules,2002.
- (ii) They shall extend to whole of the Union Territory of Andaman and Nicobar Islands except the areas included in the Municipality under the provisions of the Andaman and Nicobar Islands (Municipal Boards) Regulation, 1957 and the areas notified before the commencement of the Andaman and Nicobar Islands (Panchayats) Regulation,1994 as reserved areas under sub-section(1) of section 3 of the Andaman Nicobar Islands (Protection of Aboriginal Tribes) Regulation,1956.
- (iii) These Rules shall come into force at once.

2. Definitions:- In these Rules, unless the context otherwise requires,-

- (a) "clause" means clause of a rule or sub-rule of these Rules;
- (b) "Executive Officer" means the Executive Officer of a Panchayat Samiti;
- (c) "Part" means a part of these Rules;
- (d) "Regulation" means the Andaman and Nicobar Islands(Panchayats) Regulation,1994 (No.1 of 1994);
- (e) "Rule" means a rule of these Rules; and
- (f) All other words, expressions and phrases used in these rules and not defined herein, but defined in the Regulation, shall have the same meanings respectively assigned to them in the Regulation.

3. Procedure and limits for levy, assessment, collection and appropriation of taxes, duties, tolls, cess and fees:—

Subject to the provisions of section 128 of the Regulation, the Panchayat Samiti shall levy, collect, assess and appropriate the taxes, duties, tolls, cess and fees described therein by observing the following procedure, namely:-

- a) the Panchayat Samiti shall, by a resolution passed in its meeting, select a tax, duty, toll, cess or fee.
- b) The Panchayat Samiti shall then notify to the public the proposal together with that Part of these Rules which relates to that tax, duty toll, cess or fee by beat of drums and by means of a notice affixed in the office of the Panchayat Samiti, Assistant Commissioner and the Tahsildar specifying therein a day not earlier than one month after the date of the notice on or after which the Panchayat Samiti shall take the proposal into consideration.
- c) Any inhabitant of the Gram objecting to the levy proposed by the Panchayat Samiti may send his objection or suggestion in writing on or before the date specified in the notice published under clause (b).
- d) On or after the date fixed under clause(b) the Panchayat Samiti shall consider all objections and suggestions made under clause(c) and thereafter may finally select a tax, duty, toll, cess or fee, as the case may be.

4. Final publication of Rules relating to tax, duty, toll, cess or fee to be levied:—

Where a Panchayat Samiti finally decides to levy any tax, duty, toll, cess or fee, the rules in respect of these Rules which relate to such tax, duty, toll, cess or fee together with the notice stating the tax, duty, toll, cess or fee to be levied and the rate thereof shall be published by the Panchayat Samiti by affixing a copy thereof in the area and shall also announce by the beat of drum in the gram the fact of such publication.

The tax, duty, toll, cess or fee, as the case may be shall accordingly be levied from the date which shall be specified in the notice and which shall not be earlier than one month after the date of publication of such notice.

5. Appeal against levy of taxes, duties, tolls cess or fee:—

Any person aggrieved by the assessment, levy or imposition of any tax, duty, toll, cess or fee under these rules may appeal to the Deputy Commissioner within a period of thirty days from the date of publication of the notice under rule 4. The decision of the Deputy Commissioner on such appeal shall be final, conclusive and binding on all concerned.

PART – II

LEVY OF TOLL ON PERSON, VEHICLES OR ANIMALS OR ANY CLASS OF THEM

6. **Definitions** : - In this Part, unless there is anything repugnant to the context or meaning thereof :

- a) "Animal" does not include a bird or reptile;
- b) "Toll Bar" means a toll bar established, controlled and managed by the Panchayat Samiti;
- c) "vehicle" includes a mechanically propelled vehicle; and a manually pulled vehicle and cart, a cart or vehicle dragged by an animal or animals; and
- d) the expression 'light motor vehicle' 'medium motor vehicle' and 'heavy motor vehicle' shall have the meaning respectively assigned to them in the Motor Vehicles Act, 1988 (No. 59 of 1988).

7. **Rate of toll** : Every Panchayat Samiti, shall after following the procedure prescribed in rules 3 and 4, levy, assess, collect and appropriate a toll on persons, vehicles or animals or any class of them at any toll bar established by it on any road class of them at any toll bar established by it on any road other than a Katcha road or any bridge vested in it or under its management and control at such rates and terms and conditions as may be determined by it by making necessary bye-laws passed in its meeting as provided for in the second proviso to clause(g) of section 128 of the Regulation:

Provided that the rates of such toll determined in such bye-laws shall not be less than the minimum rates as specified in the Schedule appended to this Part.

8. In the case of vehicles carrying passengers for hire or reward, the toll shall be leviable on vehicles alone and for the vehicles carrying animals, the toll shall be levied on such vehicles and animals both.

9. Erectors of barriers across roads or bridges where toll bar is established by the Panchayat Samiti.

The Panchayat Samiti may erect such barrier or barriers across the roads or bridges where its toll bar are established as it may consider necessary for temporarily preventing the movement of any person, vehicles or animal for the purpose of collection of the toll due and payable.

10. Stoppage of person, vehicle or animal at the Toll bar:--

Every person and incharge of every vehicle or animal shall stop before crossing the Toli Bar and pay the toll due and payable to the incharge of the toll bar and collect a token from him for such payment.

11. Where a vehicle is driven by an animal or animals or where a vehicle being a hand cart pulled manually by a person or person, the toll shall be leviable on such vehicles only:

Provided that such vehicles do not carry on board as their cargo on animal or animals, which are subject to the levy of toll.

12. Issue of token against payment of toll :-

On receipt of toll, the incharge of the toll bar shall issue a proper token with his dated signature to the person paying such toll in proof of the toll having been paid by such person either for himself and animal or animals carried by him or for both or for the vehicle under his charge.

13. Form of token :- The Form or Forms of the Token shall be devised, got printed in sufficient quantity and kept by the Panchayat Samiti.

14. Maintenance of proper accounts for the token issued :-

1) The Executive Officer shall maintain or caused to be maintained a proper account in respect of the token for levy of tolls issued by the Panchayat Samiti to the incharge of every toll bar.

2) The in-charge of every toll bar shall render proper accounts to the Panchayat Samiti for the token issued by him against the collection of tolls and deposit the amount realized by him on account of such collection to the Panchayat Samiti at such intervals as may be specified by the Executive Officer.

**SCHEDULE
(See Rule 7)**

		Minimum Per day
a	Persons	Rs.2.00 each
b	Cattle other than an elephant	Rs.4.00 each
c	Elephant	Rs.10.00 each
d	Monkey	Rs.2.00 each
e	All other animals not covered by items(b),(c) and (d) above	Rs.2.00 each
f	Light motor vehicles	Rs.4.00 each
g	Medium motor vehicles other than those used for carriage of passengers or goods or both for hire or reward.	Rs.6.00 each
h	Medium motor vehicles used for carriage of passenger, goods or both for hire or reward.	Rs.10.00 each
i	Heavy motor vehicles, including tractor or road roller or the like.	Rs.20.00 each
j	Tractor other than that used for agricultural purposes.	Rs.10.00 each
k	Motor vehicles being 2 wheelers or 3 wheelers other than auto rickshaws used for carriage of passengers or goods for hire or reward.	Rs.5.00 each
l	Auto rickshaws used for carriage of passenger; or goods for hire or reward.	Rs.5.00 each
m	Bicycle or tricycles, including its puller/driver.	Rs.2.00 each
n	Two or three wheeled vehicles drawn by one or two animal other than those used for agricultural purposes.	Rs.2.00 each
o	Four wheeled vehicles drawn by two or more animals other than those used for agricultural purposes.	Rs.5.00 each
p	Handicrafts pulled by any number of persons other than those used for agricultural purposes.	Rs.2.00 each

PART - III

Levy of toll in respect of any ferry established by a Panchayat Samiti or under its management.

15. Definition: In this Part, unless the context of meaning otherwise requires, "ferry" means a regular ferry service established by or under the management of a Panchayat Samiti for carriage of passenger and goods or passengers alone from one destination to another for hire or reward operated through a mechanically propelled vessel, including a dinghy or canoe equipped by an outboard motor and includes a country boat propelled annually through oars or through wind sails or both.

16. Rate of toll on ferry: Subject to the procedure prescribed in rules 3 and 4, every Panchayat Samiti shall levy a toll on all ferries at such rates and subject to such terms and conditions as may be determined by it by making necessary bye-laws unanimously passed in its meeting as provided for in the second provision to clause (g) of sub-section (1) of section 128 of the Regulations:

Provided that the rates of such toll determined in such bye-laws shall not be less than the minimum rates as specified in the schedule appended to this part.

17. Toll from whom leviable: The toll shall primarily be leviable from the intending passengers desirous of travelling by a ferry and it shall be collected at the time of issuing ferry tickets to them. Such tickets shall distinctly and separately show the amount of fare and the toll charged and collected.

18. Design and colour of ferry tickets: The design and colour of the ferry tickets shall be determined by the concerned Panchayat Samiti and different designs and colours may be determined for such tickets issued for journeys to different destinations. The Panchayat Samiti shall also get such tickets printed from time to time according to its requirements and kept in its custody for use.

SCHEDULE [See rule 16]

RATES OF TOLL ON FERRY

	Minimum
Where the fare charged in a ferry ticket for a single Journey per passenger.	
a) does not exceed Rs. 10/-	Rs. 1.00
b) exceed Rs. 10/-	Rs. 2.00

PART - IV

Rules for levy of fee on registration of vehicles.

18(A). Rates of fees : (1) Subject to the first and second proviso to clause (g) of sub-section(1) of section 128 of the Regulation, every Panchayat Samiti, shall after following the procedure prescribed in rules 3 and 4, undertake, within its jurisdiction, registration of all vehicles and levy of fees therefore at such rates as may be fixed by it, but not below the minimum rates specified in the Schedule to this Part.

Explanation : The expression vehicle does not include a mechanically propelled vehicle.

2) All vehicles owned by or in possession of the any person, firm, company or any other organization whether Govt. or Private residing or having its office or carrying on its business within the jurisdiction of the Panchayat Samiti, and used within or outside such limits, whether they are actually kept within or outside such limits, shall be liable to registration and payment of fee therefore :

Provided that the Panchayat Samiti may exempt any vehicle or class of vehicles from registration and payment of fee therefore.

3) The fee shall be payable at the time of registration of the vehicle by its owner.

19. Preparation of a register of persons etc. liable to payment of fee : The Executive Officer of the Panchayat Samiti shall prepare or cause to be prepared a register containing the names and other particulars, including addresses of persons, firms, companies, organization, whether govt. or private etc. owning or possessing a vehicle, which under sub-rule (2) of rule 18 is liable to registration and payment of fee therefore.

20. Vehicles to bear a number plate : All vehicles which are liable to registration and payment of registration fees shall bear a number plate in such form or design as may be determined and provided by the Panchayat Samiti. It shall be obligatory for the owner of the vehicle to obtain such number plate from the Panchayat Samiti on payment:

Provided that the owner of the vehicle may himself provide such number plate on his vehicle, subject to the condition that the number plate provided by the owner is strictly in conformity with the form or design of the number plate determined by the Panchayat Samiti.

21. On receipt of the payment of fee for registration of a vehicle, the Panchayat Samiti shall issue a receipt in token of such payment to the owner of such vehicle.

22. Penalty : Any person who commits a breach of rule 20 shall on conviction, be punished with a fine which may extend to ten rupees, and in the case of continuing breach, after conviction for the first breach, with fine which may extend to rupees two for every day during which the breach continues, after conviction for the first time.

SCHEDULE
[See sub-rule (1) of rule 18]

RATES OF FEES FOR REGISTRATION OF VEHICLES

Description	Minimum
Bicycle or tricycle	Rs. 10.00
Vehicle drawn by a single animal	Rs. 10.00
Vehicle drawn by two or more animals	Rs. 20.00
Cart or any other vehicle	Rs. 10.00

PART - V

RULES FOR LEVY OF FEES BY THE PANCHAYAT SAMITI FOR PROVIDING SANITARY ARRANGEMENTS AT SUCH PLACES OF WORSHIP OR PILGRIMAGE, FAIR OR MELAS WITHIN ITS JURISDICTION

23. Definition of 'Pilgrim' and Visitor': In this part, the expressions 'Pilgrim and 'Visitor' mean a person visiting or entering place of worship, pilgrimage, fair or melas within the jurisdiction of the Panchayat Samiti during such period as may be fixed by the Deputy Commissioner as a period of worship, pilgrimage, fair or melas, as the case may be, but does not include a person so visiting or entering who is under the age of three years or a resident of the same gram where such places of worship, pilgrimage, fair or melas are situated or a servant of the Government or of a Gram Panchayat, Panchayat Samiti or Zilla Parishad deputed for duty at such places:

Provided that nothing in this rule shall be deemed to prevent any Panchayat Samiti from levying with the previous approval of the Deputy Commissioner, the fee under this Part.

24. Rates of fees: (1) Subject to the first and second provision to clause (g) of sub-section (1) of section 128 of the Regulation, every Panchayat Samiti shall, after following the procedure prescribed in rules 3 and 4, levy, assess, collect and appropriate a fee for providing sanitary arrangements at the places of worship, pilgrimage, fair and melas within its jurisdiction at such rate not below the minimum rate as specified below, namely:-

	Minimum
Per pilgrim or visitor per visit.	Rs. 5.00

Provided that the fee in the case of children between the age group of three and twelve years shall not be levied at more than half the rates fixed under this rule;

Provided further that no fee shall be levied at all if sanitary arrangements have not been provided by the Panchayat Samiti at such places.

2) If a question arises as to the age of a child, the matter shall be referred to the senior most officer of the Panchayat Samiti available on the spot and his decision on such a question shall be conclusive and final and binding on all concerned.

25. Issue of passes on payment of fee: On payment of the prescribed fee, a pass shall be issued to the person paying it:

Provided that a person may obtain as many passes as he may need, subject to the payment of fees at the prescribed rate.

26. Size, design and colour of pass: The Panchayat Samiti shall determine the size, design and colour of the pass and shall have the same printed and stocked.

27. Place of collecting the fee: The fee shall be collected at such place or places as may be determined by the Panchayat Samiti for issue of passes.

PART VI

LEVY OF FEE BY THE PANCHAYAT SAMITI FOR LICENCE FOR A FAIR OR MARKET WITH ITS JURISDICTION

28. Definitions: In this part, unless there is anything repugnant to the context or meaning thereof:—

- a) "Licence" means a licence issued under this Part;
- b) "Licencee" means a person or organization holding a licence issued under this Part; and
- c) "Licence place" means a place within the jurisdiction of the Panchayat Samiti licensed for a fair or market under this Part.

29. Rates of fees for issue of a licence for a fair or market:

Subject to the second provision to clause (g) of sub-section (1) of section 128 of the Regulation, every Panchayat Samiti shall levy a fee for issue of a licence for holding or organizing a fair or market within its jurisdiction at such rate as may be fixed by it, but not below the minimum as specified hereunder:

	Minimum
Fees for issue of a licence for holding or organizing a fair or market within the jurisdiction of a Panchayat Samiti.	Rs.5,000/- per fair or market

30. Terms and conditions for issue of licence: The terms and conditions for issue of a licence for a fair or market under this Part shall be such as may be determined by the Panchayat Samiti in the manner laid down in the second provision to clause (g) of sub-section (1) of section 128 of the Regulation, the Panchayat Samiti shall also determine the form in which a licence under this Part shall be issued and also determine the place within which a fair or market can be held or organized.

31. The Panchayat Samiti shall, keeping in view of the location of the area, availability of facilities of drinking water, transport facilities and other conveniences of the visitors, determine the place within its jurisdiction for fair or market.

Allotment of space by the licensee within the place licensed for a fair or market for the purpose of fabricating temporary stalls or structures for running shops, shall be against payment of rent or premium to the Licensee.

32. The licensee may allot space for fabrication of temporary stalls or structures to persons interested to run temporary shops or business at the place licensed for a fair or market and collect rent or premium therefore at such rate based on the size of the space allotted and subject to such terms and conditions as may be determined by the Panchayat Samiti in consultation with the Deputy Commissioner.

Duration of a fair or market

33. The duration of a fair or market shall not normally exceed ten days:

Provided that the Panchayat Samiti may, having due regard to the popularity; of such fair or market, public demand and other factors, extend such duration for a further period not exceeding five days beyond the date of expiry of the initial period.

The Panchayat Samiti not to impose any additional levy save the fee leviable for providing sanitary arrangements under Part V.

34. The Panchayat Samiti shall not impose any additional levy on the visitors or shop-keepers visiting or doing temporary business in the place licensed for a fair or market under this Part save the levy of the fee for providing sanitary arrangements at such licensed place under Part V. For this purpose, the Rules; under Part V shall *mutatia mutandis* apply to the visitors; and others in the place licensed under this Part in the same manner as they apply to the visitors and others for visiting place of worship or pilgrimage, fairs and melas within the jurisdiction of the Panchayat Samiti under the Rules in Part V.

PART – VII

Levy of water rates, where arrangement for the supply of water for drinking, irrigation or any other purpose is made by the Panchayat Samiti within its jurisdiction.

35. **Tariff for water rates:** Subject to the second provision to clause(g) of sub-section(1) of section 128 of the Regulation, every Panchayat Samiti shall, after following the procedure prescribed in rules 3 and 4, levy, assess, collect an appropriate water rate, where arrangement for the supply of water for drinking, irrigation or any other purpose is made by it within its jurisdiction, and tariff for such rates shall be such as may be fixed by it, but not below the minimum and not more than the maximum rates as specified in the schedule to this Part:

Provided that no water rate shall be levied from the persons using or fetching drinking water from a public hydrant provided in a gram or public places within the jurisdiction of the Panchayat Samiti.

36. **Water rate from whom primarily leviable:** The water rate shall be primarily leviable from the actual occupier or owner of a residential building or the owner of commercial establishment to which the facility of supply of drinking water has been provided through pipe line by the Panchayat Samiti. For supply of water for irrigation, commercial and other purposes, it shall be leviable from the owner concerned or the person on whose requisition the supply of water is made.

37. Where the occupier or owner of a residential building temporarily ceases to reside in the building occupied or owned by him or where a commercial establishment is temporarily closed down for a period of not less than one month, the Panchayat Samiti shall remit or refund the whole or any part of the amount of water rate leviable or already levied, as the case may be in such cases and shall also temporarily disconnect the water supply line in such cases:

Provided that no such remission or refund shall be granted unless a notice in writing of the fact of the residential building being vacant or the commercial establishment closed is given to the Panchayat Samiti in advance :

Provided further that no remission or refund shall be granted in such cases for any period previous to the date on which such notice is given to the Panchayat Samiti.

38. As and when a request is made in writing by the occupier or owner of the residential building or owner of the commercial establishment for restoration of the water supply line disconnected under rule 37, the Panchayat Samiti shall restore such disconnected water supply line.

39. **Preparation of register of persons who are liable to pay water rates:** The Panchayat Samiti shall prepare or caused to be prepared a register containing the names other particulars and addresses of the persons who are liable to pay water rate under rule 35.

40. **Recovery of water rates:** The water rates shall be recovered by such official or officials as may be authorized in this behalf by the Panchayat Samiti. A receipt for every such payment shall be issued by the official of the Panchayat Samiti receiving it. The Form of such receipt shall be designed and got printed by the Panchayat Samiti.

**SCHEDULE
(See Rule 35)**

RATES OF WATER SUPPLY

Sl.No	Size of Pipes/mode of supply of water	Minimum per month
1	1" tap connection without overhead storage tank	Rs.10.00
2	½" tap connection with overhead storage tank	Rs.20.00
3	¾" tap connection without overhead storage tank	Rs.20.00
4	¾" tap connection with overhead storage tank	Rs.30.00
5	1" tap connection without overhead storage tank	Rs.30.00
6	1" tap connection without overhead storage tank	Rs.40.00
7	Water Supply by truck on casual basis	Rs.10.00 (per drum)
8	Water Supply by truck on regular basis	Rs.20.00 (per drum)
9	Bulk supply of water for commercial purpose	Rs.50.00 (Per tonne)
10	Bulk supply of water for irrigation purpose	Rs.30.00 (per tonne)
11	Water rate for bulk supply to Govt. Deptts., Institutions i.e. Hotels, Govt. Guest Houses, Tourist Home etc.	Rs.25.00 (per 1000 liters)

PART- VIII

Rules for levy, assessment, collection and appropriation of a water rate, where arrangement for lighting on public streets and places is made by the Panchayat Samiti within its jurisdiction.

41. Definition:— In this part, unless there is anything repugnant in the subject or context :

- (i) "House" means any building or set of buildings within the same enclosure and used by the same occupier and includes a hut;
- (ii) "Occupier" includes a person in actual possession of a house whether as owner, agent of the owner or tenant;
- (iii) "Owner" includes a persons who receive or is entitled to receive rent of the house if the house is let; and
- (iv) "Hut" means any building, which is constructed principally of wood mud, leaves, straw, grass, cloth, paper, and tin or rubber sheet and includes any temporary structure constructed of whatsoever materials and of whatever size.

42. Subject to the second provision to clause(g) of sub-section (1) of section 128 of the Regulation, the Panchayat Samiti shall, after following the procedure prescribed in rules 3 and 4, levy, asses, collect and appropriate a lighting rate, where arrangement for lighting on public streets and places is made by it within its jurisdiction at such rates as may be fixed by it, but not below the minimum and not exceeding the maximum rates as specified in the schedule to this part.

43. Lighting rate effective from what date:- The lighting rate shall be leviable for the year beginning on the 1st day of April and ending on the 31st day March next following and where the lighting rate come into force on any day other than the first day of April, it shall be leviable by the quarter ending on the 30th day of June, 30th day of September, 31st day of March next following and thereafter by the year.

44. Lighting rates from whom primarily leviable:

- (1) The lighting rate shall be leviable primarily from the actual occupier of the house if he is the owner of the house.
- (2) If the house is not occupied by the owner himself.
 - (a) By the tenant if the house is let;
 - (b) By the superior tenant if the house is sub-let ; or
 - (c) The person in whom the right to let the same and collect rent thereof vests, if it is un-rent.
- (3) On failure to recover any sum due on account of the lighting rate from the person from whom it is primarily leviable, recovery may be made from the occupier of any part of the house in respect of which the rate is due such portion of that sum as the Pramukh of the Panchayat Samiti decides to be proportionately leviable in respect of that part of the house.

Provided that such occupier shall not be liable to pay that lighting rate for any period for which he is not in occupation of the house.

Exemption: The Panchayat Samiti may, for reason to be recorded in writing, exempt from the levy of the lighting rate-

- a) any house used for a charitable, educational or religious purpose or for a philanthropic cause; provided such house does not yield any rent to the owner or trustee thereof;
- b) any house or set or class of house as it may deem appropriate.

45. Remission or refund of lighting rate in the case of vacancies: Where any house which is liable to the lighting rate has remained vacant for a continuous period of three months or more, the Panchayat Samiti shall refund or remit the whole or any portion of the amount of the lighting rate paid or payable for such period.

Provided that no such remission or refund shall be granted-

- a) unless a notice in writing of the fact of the building or house being vacant has been given to the Pramukh of the Panchayat Samiti, or
- b) for any period previous to the date on which such notice is given to the Pramukh of the Panchayat Samiti.

**SCHEDULE
(See Rule 42)**

TARIFF OF LIGHTING RATES

		Minimum per annum
1	Where capital valuation of a house does not exceed Rs.50,000/-	0.1% of the capital valuation.
2	Where capital valuation of a house exceeds Rs.50,000/- but it does not exceed Rs.1,00,000/-	0.15% of the capital valuation.
3	Where capital valuation of a house exceeds Rs.1,00,000 but it does not exceed Rs.2,00,000/-	0.20% of the capital valuation.
4	Where capital valuation of house exceeds Rs.2,00,000/- but it does not exceed Rs.5,00,000/-	0.25% of the capital valuation.
5	Where capital valuation of a house exceeds Rs.5,00,000/- but it does not exceed Rs.10,00,000/-	0.25% of the capital valuation.
6	Where capital valuation of a house exceeds Rs.10,00,000/- and above.	0.25% of the capital valuation.
7	Where rental value of a house does not exceed Rs.1,200/-	Rs. 50.00
8	Where capital value of a house exceeds Rs.1,200/- per annum, but it does not Rs. 2,500/- per annum.	Rs. 60.00
9	Where rental value of a house exceeds Rs. 2,500/- per annum, but it does not exceed Rs. 3,600/- per annum,	Rs.180.00
10	Where rental value of house exceeds Rs. 3,600/- per annum, but it does not exceed Rs. 4,800/- per annum.	Rs.100.00
11	Where rental value of a house exceeds Rs. 4,800/- per annum, but it does not exceed Rs. 6,000/- per annum,	Rs.75.00
12.	And for every additional increase of Rs.700/-or part thereof in the annual rental value of a house over and above Rs.6,000/-per annum.	Rs.20.00 plus Rs.75.00

Sd/-
(N.N.JHA)
Lieutenant Governor
Andaman & Nicobar Islands.

By Order and in the name of Lieutenant Governor,

Sd/-
Assistant Secretary (Panchayats)
A & N Administration.