

COPY OF:

GOVERNMENT OF TAMIL NADU
ABSTRACT

Tamil Nadu District Municipalities Act 1920 - Property
Tax - Amendment to Rules 12 and 26 of Schedule IV to the Tamil
Nadu District Municipalities Act 1920 - Issued.

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RURAL DEVELOPMENT & LOCAL ADMINISTRATION DEPARTMENT

Ms.No. 265

Dated: 14-2-1980.

Read :-

From the L.O. No. 53311/76/F2 dt. 29.5.76.

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ORDER.

According to the existing provisions in Tamil Nadu District Municipalities Act 1920 no reason need be recorded by the Executive Authorities of the Municipalities and Municipal Councils for ordering reduction of tax on appeals against assessment. However, executive instructions have been issued to record reasons for ordering reduction of tax on appeals, against the assessment. But in practice these instructions are not strictly followed by the Municipal Councils. During the Departmental Conference of Municipal Commissioners held at Ootacamund in May, 1976 it was suggested that the Executive Authorities and the Taxation Appeals Committees may be mandatorily required to record the reasons for reduction in the assessment. The Inspector of Municipalities has recommended the above suggestion.

2. The Government, after having examined the matter have decided to amend the rules issued under Schedule IV to the Tamil Nadu District Municipalities Act 1920, requiring the Executive Authorities of Municipalities and the Chairman of the Taxation Appeals Committee dealing the petitions to record reasons for passing such orders of either reducing or confirming the value of the property or rejecting the petitions.

3. The appended notification will be published in the Tamil Nadu Government Gazette.

(BY ORDER OF THE GOVERNOR)

T.V. VASUDEWAN
SECRETARY TO GOVERNMENT.

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NOTIFICATION

In exercise of the powers conferred by sub-section(1) of Section 305 of the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920), the Governor of Tamil Nadu hereby makes the following amendments to the rules in Schedule IV to the said Act, the draft of the same having been approved by both the Houses of the State Legislature, as required by Section 305-A of the said Act.

p.t.o.

AMENDMENTS

In Schedule IV to the Tamil Nadu District Municipality Act, 1920 (Tamil Nadu Act V of 1920):--

- (1) after rule 12, the following rule shall be inserted, namely:--
- ~~xxx~~ " 12A. Orders passed on the petitions under rules 9, 10 and 11 should be invariably written by the Officer dealing with the petitions recording reasons for passing such orders of either reducing or confirming the value of the property or rejecting the petitions".
- (2) In rule 26, after clause (b) the following clause shall be inserted, namely:--
- "(c) Orders passed on the appeals received under rule 23 should be invariably written by the authority disposing of the appeals / petitions recording reasons for passing such orders either reducing or confirming the value of the property or rejecting the petitions".

T.V. VASUDEVAN
SECRETARY TO GOVERNMENT

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Endt.No. 18395/80/C2 dt. 6.3.1980

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sv.10.3.

J. V. Vasudevan
SUPERINTENDENT