

THE ANDHRA PRADESH GRAM PANCHAYATS VILLAGE PRODUCE
RULES, 1978.

[G. O. Ms No 295, Panchayati Raj (Samithi-I), 4th April, 1979]

1. As amended by G. O. Ms. No. 20 Dt. 19-1-1982

In exercise of the powers conferred by clause (bb) of subsection (1) of section 69 of the Andhra Pradesh Gram Panchayats Act, 1964 (Andhra Pradesh Act 2 of 1964) the Governor of Andhra Pradesh hereby makes the Andhra Pradesh Gram Panchayats Village produce Rules, 1978, the draft of the same having been previously published at pages 1-3 of the Rules Supplement to Part VII of Andhra Pradesh Gazette, dated the 20th April, 1978 as required by sub-section (3) of section 217 of the said Act.

RULES

1. These rules may be called the Andhra Pradesh Gram Panchayats Village Produce Rules, 1978.

2. In these rules, unless the context otherwise requires--

(a) "tax" means tax on village produce, that is, Kolagaram or Katarusum ;

(b) "Year" means the financial year.

3. The tax on the village produce mentioned in the Schedule to these rules shall be levied by a resolution of the gram panchayat passed at a meeting specially convened for the purpose and at the rates specified in the Schedule to these rules.

4. The tax shall be levied from the first day of the following financial year in which the resolution was passed at the rates fixed in the resolution.

5. The tax shall be collected from the vendor of the village produce

6. The gram panchayat shall maintain a register showing the name of the vendor, the commodity sold by him, its weight or measurement or number and the amount of tax collected.

7. The gram panchayat shall issue a receipt to every person in respect of the tax collected from him.

8. Any person attempting to evade the tax or practising any device in order to evade or facilitate the evasion of the payment of the tax, shall be punishable with fine which may extend to fifty rupees.

9. If any person or company fails to furnish correct and complete par-

particulars of the village produce sold by him or it, the executive authority shall after making such enquiry as he considers necessary, assess to the best of his judgement the amount of tax payable by such person or the company.

10. (i) An appeal shall lie to the gram panchayat against the orders of the executive authority levying the tax or imposing the fine.

(ii) A second appeal shall lie to the District Panchayat Officer against the orders of the gram panchayat passed on the first appeal.

(iii) No appeal shall be maintainable unless it reaches the appellate authority within thirty days from the date of receipt of the order appealed against and the tax or fine in respect of which the appeal is presented has been paid or deposited in the office of the gram panchayat before the expiry of the said period of appeal.

SCHEDULE

Sl. No.	Name of Commodity	Weight or measurement or number	Rate
(1)	(2)	(3)	(4)
			Rs. P.
1.	Turmeric	1 quintal	0-50
2.	Jaggery	1 "	0-50
3.	Tamarind	1 "	0-30
4.	Chillies	1 "	1-00
5.	Onions	1 "	0-20
6.	Cashew Nuts	10 kilogram	0-25
7.	Ghee	10 "	0-25
8.	Banana leaves	100 leaves	0-05
9.	Fruits (all kinds)	100	0-10
10.	Eggs	100	0-10
11.	Bricks or tiles or glass beads	1,000	1-00
12.	Glass beads	450 grams.	0-05]

Executive Instructions

Gpvt. Memo. No. 41681/Pts. III/81-3 Dt. : 19-4-1982 : As items like paddy, millets, pulses, ground nut oil seeds, copra, cotton, tobacco, jute and coconuts are declared 'goods' and as the A. P. General Sales Tax Act, 1957 imposes a tax on sale or purchase of the declared goods, no further tax can be levied by the gram panchayats on the declared goods.