

	<p>(1) licence fee for plying of public ferry.</p> <p>(2) The taxes and fees referred to in sub-section (1) shall be imposed, assessed and realized in such manner and at such times as may be prescribed.</p>	
	<p><b>37.</b> Any person aggrieved by the assessment, levy or imposition of any tax or fee under section 36 may appeal to the Assistant Commissioner within thirty days of the date of the order imposing such tax or fee.</p>	Appeal against levy of tax etc.
	<p><b>38.</b> The Deputy Commissioner may, by notification in the Official Gazette, suspend the levy or imposition of any tax or fee under section 36 and may at any time, in like manner, rescind such suspension.</p>	Suspension of levy of tax of fee.
	<p><b>39.</b> It shall be lawful for a Village Council to lease, by public auction or private contract, the collection of any fee on markets and bazaars, if any such fee is imposed under section 36:</p> <p>Provided that a lessee shall give security for the due fulfillment of the conditions of the lease or contract.</p>	Lease of market etc.
	<p><b>40.</b> (1) When any tax or fee or other sum due to a Village Council has become payable, the Village Council shall, with the least practicable delay, cause to be sent to the person liable for the payment thereof a demand notice in the prescribed form for the amount due from him and require him to pay the amount within thirty days from the date of such notice.</p> <p>(2) Every notice of demand under sub-section (1) shall be served in such manner as may be prescribed.</p> <p>(3) If the sum for which a notice of demand has been served is not paid within thirty days from the date of such notice, the Village Council may apply to the Assistant Commissioner for its recovery in such manner as may be prescribed.</p>	Recovery of taxes and other dues
	<p><b>41.</b> Every Village Council shall maintain account of its receipts and expenditure in such form as may be prescribed.</p>	Accounts