

(d) public sewers, drains, drainage works, tunnels and culverts and things appertaining thereto and other conservancy works;

(e) sewage, rubbish and offensive matter, deposited on streets or collected by the Village Council from streets, latrines, urinals, sewers, cesspools and other places; and

(f) public lamps, lamp posts and apparatus connected therewith or appertaining thereto.

(2) All markets and fairs or such portion thereof as are held upon public land shall be managed and regulated by the Village Council and the Village General Body shall receive to the credit of the Village Council Fund all dues levied or imposed in respect thereof.

Taxes which may be imposed.

36. (1) Subject to the rules made under this Regulation, a Village Council may levy –

(a) a tax on the owners or occupiers of buildings;

(b) a tax on professions, trades, callings and employment;

(c) a tax on vehicles other than mechanically propelled vehicles kept within the limits of the village;

(d) a tax on sale of cattle within the limits of the village;

(e) a theatre or show tax on entertainments and amusements;

(f) a lighting tax;

(g) a drainage tax;

(h) fee for providing sanitary arrangements at such places of worship of pilgrimage, fairs and melas within its jurisdiction;

(i) fee for sale of goods in markets, melas, fairs and festivals;

(j) fee for grazing of cattle in grazing land under the management of the Village Council;

(k) fee for providing the watch and ward of crops in the village;

(l) licence fee for plying of public ferry.

(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.

Appeal against levy of tax etc.

37. 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.

Suspension of levy of tax or fee.

38. 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.

Lease of collection of fees.

39. 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:

Provided that a lessee shall give security for the due fulfillment of the conditions of the lease or contract.

Recovery of taxes and other dues.

40. (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.