

- (ii) All markets and fairs or such portion thereof as are held upon public land shall be managed and regulated by the District Council and all dues levied or imposed in respect thereof shall be credited to the District Tribal Council Fund.

116 170. (i) The District Council shall levy, collect, assess and appropriate the following taxes, duties, tolls, cess and fees in accordance with the procedure and subject to such limits as may be prescribed, namely:

- (a) tax on lands and buildings within its local limits;
- (b) tax on profession, trades, callings and employments carried on or held within the local limits of its jurisdiction on the basis of the total annual income accrued from such professions, trades, callings and employment.

- (ii) Subject to such rules as may be made in this behalf the District Council shall

(a) on all transfers of immovable property situated within the local limits of the village a duty in the shape of an additional stamp duty; and

(b) a duty in the shape of an additional stamp duty on all payments for admission to any entertainment.

- (iii) Subject to such maximum rates as the Administrator may prescribe, the District Council may levy the following fees, cess and rates, namely:

- (a) fees on the registration of vehicles;
- (b) fees for providing sanitary arrangements at such places of worship, or pilgrimage, fairs and melas within its jurisdiction;
- (c) cess on education;
- (d) water rate, where arrangement for the supply of water for drinking, irrigation or any other purpose is made by the District Council within its jurisdiction;
- (e) lighting rate, where arrangement for lighting of public streets and places is made by the District Council within its jurisdiction;
- (f) conservancy rate, where arrangement for clearing private latrines, urinals and cesspool compounds attached to dwelling areas is made by the District Council within its jurisdiction.

117 171. Any person aggrieved by the assessment, levy or imposition of any tax or fee under section 128 or 170 may appeal to the Deputy Commissioner within thirty days of the date of the order imposing such tax or fee.