

118 172. The Deputy Commissioner may, by notification in the Official Gazette suspend the levy or imposition of any tax or fee under section 128 or 116 170 and may at any time in like manner rescind such suspension. 79

119 173. It shall be lawful for the District 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 170: 116

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

120 174 (i) When any tax or fee or other sum due to the District Council has become payable, the District 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.

(ii) Every such notice of demand under sub-section (i) shall be served in such manner as may be prescribed; .

(iii) 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 District Council may apply to the Tehsildars concerned for its recovery as arrears of land revenue.

121 175. Every District Council shall maintain accounts of its receipts and expenditure in such form, as may be prescribed.

122 176 (i) Every District Council shall at such time and in such manner as may be prescribed, prepare in each financial year a budget of its estimated receipts and disbursements for the following year and submit it to the Administrator.

(ii) The Administrator may, within such period as may be prescribed, either approve the budget or return it to the District Council for such modification as he may direct.

(iii) if any modifications are made under sub-section (ii), the budget shall be resubmitted within such period as may be specified.

(iv) No expenditure, shall be incurred unless the budget is approved by the Administrator.

123 177. (i) The accounts of District Council shall be audited annually in such manner as may be prescribed.

(ii) The audit shall be carried out by the Deputy Commissioner or the Director of Audit & Budgets or such other officer as the Chief Secretary of the Union Territory may appoint in this behalf, and the Deputy Commissioner or such other officer shall, within one month of the completion of the audit, forward copies of the audit report to the Chief Secretary and the District Council.