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37. Any person aggrieved by the assessment levy or imposition of any tax or fee under section 35 may appeal to the Assistant Commissioner within thirty days of the date of the order imposing such 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.
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 leasee shall give security for the due fulfillment of the conditions of the lease or contract.

- 40.(i) 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.
- (ii) Every 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 Village Council may apply to the Tehsildar for its recovery as an arrears of land revenue.
41. Every Village Council shall maintain account of its receipts and expenditure in such form as may be prescribed.
- 42.(i) Every Village Council shall, at such time and in such manner as may be prescribed, prepare in each year, a budget of its estimated receipts and disbursement for the following year and shall submit the budget to the Island Council having jurisdiction over the area of the Village Council.
- (ii) The Island Council may, within such period, as may be prescribed, either approve the budget or return it to the Village Council for such modification as it may direct.
- (iii) If any modifications are made under sub-section(ii), the budget shall be resubmitted within such period as may be prescribed to the Island Council.
- (iv) No expenditure shall be incurred unless the budget is approved by the Island Council.

Provided that if the Island Council fails to convey its approval within the period prescribed for the purpose, the budget will be deemed to have been approved.

- 43.(i) The accounts of every Village Council shall be audited annually in such manner as may be prescribed.