



**GOVERNMENT OF TRIPURA**  
**R. D. (Panchayat) Department**

**The Tripura Panchayats**  
**(Taxes, Fees, Rates & Tolls)**  
**Rules, 2011**



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**Agartala, Thursday, July 28, 2011 A. D. Sravana 6, 1933 S. E.**

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**GOVERNMENT OF TRIPURA**  
**R.D. (PANCHAYAT) DEPARTMENT**

No. F.6(2-24)-GL/PR/99/

Dated, Agartala, the 25th July, 2011.

**NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of Section 228 of the Tripura Panchayats Act, 1993, the State Government hereby makes the following Rules, namely -

**CHAPTER – I**

**PRELIMINARY**

- |                               |  |
|-------------------------------|--|
| Short title and commencement. | <p>1. (1) These rules may be called the Tripura Panchayats (Taxes, Fees, Rates &amp; Tolls) Rules, 2011 ;</p> <p>(2) These rules shall come into force with immediate effect.</p> <p>(3) With the introduction of these rules, 3 Tier PRI bodies will be empowered to impose tax, fees, tolls etc for the subject matters for which they are empowered as per relevant provisions of the act, however they will be at liberty to take decision regarding imposition of such taxes, fees and tolls etc.</p> |
| Definition                    | <p>2. In these rules, unless the context otherwise requires-</p> <p>(a) 'Act' means the Tripura Panchayats Act, 1993 ;</p> <p>(b) 'Section' means the Section of the Act ;</p> <p>(c) 'Form' means a Form appended to these rules ;</p> <p>(d) 'Year' means a year beginning on the 1<sup>st</sup> day of April and ending on the 31<sup>st</sup> day of March of the year next following.</p>   |

**CHAPTER – II**

**GRAM PANCHAYAT**

- |                              |  |
|------------------------------|--|
| General Rules and Procedure. | <p>3. <b><u>Procedure of imposition or levy of Taxes, Fees, Rates &amp; Tolls -</u></b></p> <p>(1) Subject to the provisions of Section 59 and 60 of the Act, the Gram Panchayat shall, before imposing taxes , fees, rates and tolls -</p> <p>(a) Pass a resolution to impose taxes, fees, rates and tolls on the matters it is empowered under the Act ;</p> |
|------------------------------|--|
-



(b) Publish a notice of such resolution or resolutions by affixing copies thereof on the Notice Board of the Office of the Gram Panchayat and at other conspicuous places in the Panchayat area specifying therein the rate of taxes, fees, rates and tolls and the date not earlier than thirty days from the date of such publication with effect from which the said taxes, fees, rates and tolls shall be imposed. The notice shall also state that objections may be filed by any inhabitant of the Panchayat area before the Secretary of the Gram Panchayat by a date to be specified in the notice which shall be a date not earlier than fifteen days from the date of notice. The Gram Panchayat shall also take steps for announcement by beat of drum or otherwise in the Panchayat area the fact of such publication ;

(2). After consideration of any objection or objections, if any, and consequential modification, if any, by resolution of the proposal, the Gram Panchayat shall impose the taxes, fees, rates and tolls under Sections 59 and 60 of the Act for any year or part thereof which may be paid for every quarter commencing from the 1<sup>st</sup> day of April, 1<sup>st</sup> day of July, 1<sup>st</sup> day of October and 1<sup>st</sup> day of January of the year.

### **CHAPTER – III**

**4.** Subject to the Provision of sub-section (1) of Section 59 of the Act, the Gram Panchayat may impose tax on the house/buildings at the rate not exceeding mentioned below;

Tax on House/Buildings.

- (i) Rs 40 per annum for pucca house/ building
- (ii) Rs 20 per annum for semi pucca houses
- (iii) Rs 10 per annum for katcha houses

Provided that no such tax will be collected from persons belonging to BPL category as per the latest BPL list in force

**5.** Subject to the Provision of sub-section (1) of Section 60 of the Act, the Gram Panchayat may levy -

Fees on registration of non motorized vehicles.



(1) A fee on the registration of vehicles, other than mechanically propelled, such as Rickshaw, Carts, Boats etc. at the rate not exceeding Rs. 20/- each for every two years. The Gram Panchayat shall issue registration certificate/plate which shall be required to be renewed every two years on deposit of the sum not exceeding the registration fees in force. No fee on registration shall be imposed on the apparatus/equipments used by the physically handicapped persons.

Panchayat  
Samity to  
supervise

(2) In case the fees imposed by the Gram Panchayat is considered to be unreasonable, the respective Panchayat Samity shall have the right to review the same and issue direction to the Gram Panchayat. In case of any dispute, decision of the State Government will be final.

*Explanation: Services will include sanitation, water supply, lighting arrangements for public streets and places, market facilities etc. This list is illustrative and not exhaustive.*

Fee for  
providing  
various  
services by  
Gram  
Panchayats.

(3) Gram Panchayats shall be empowered to collect user charges against various services provided by them to the residents.

(4) Amount of fees should be decided in the gram Sabha meeting and should not be more than the cost of services provided by the Gram Panchayat.

Amount of  
fees

(5) (1) A fee not exceeding rupees 100/- per annum for license to be issued by the Gram Panchayat for running wholesale trade and a fee at the rate not exceeding rupees 50/- per annum for license for each retail shop / trade within the jurisdiction of the Gram Panchayat unless such license or such trade is prohibited under any law for the time being in force. The license that may be issued by the Gram Panchayat shall be subject to renewal every two years on payment of fees at the rate as aforesaid.

(2) Tolls in respect of any ferry established by or under the management of the Gram Panchayat at the rate not exceeding rupee 2/- for each person and each animal.



Control on Trade or  
Business in the  
market owned or  
managed by the  
Gram Panchayat.

6. (1) Any person desirous to carry on business, in the market area owned or managed by the Gram Panchayat by constructing stall or hut thereon, shall, apply to the Gram Panchayat. After receipt of the application for allotment of space/land by the Gram Panchayat, and after making such enquiry as it may deem fit, and after being satisfied, may allot space or stall to such person for a period of 1(one) year at a rent *to be decided by the Gram Panchayat*. After period of expiry of the term of allotment, the allottee may apply for renewal of the allotment and the Gram Panchayat, at its discretion, may either allow the prayer of the allottee on condition to pay rent *fixed by it* or may reject the prayer of the allottee for renewal ;
- (2) The person who has obtained the allotment of space/land in the market area shall not acquire any right or title on the space/ land allotted to him. After the expiry of the period of allotment, such person shall vacate the space/ land after removing the construction unless renewal is allowed by the Gram Panchayat. The allottee of the space/ land in the market area owned and managed by the Gram Panchayat shall be liable to be evicted by the Gram Panchayat with one month's notice from the date of receipt of notice, in case his prayer for renewal is not allowed or his business or trade is considered undesirable in the public interest ;
- (3) If the Gram Panchayat constructs stall in the market, owned and managed by it, for letting out to the Vendors of different commodities, such stall shall be let out at the rate *to be decided by the Gram Panchayat*.
- (4) While making allotment of stalls or space, as the case may be, the Gram Panchayat shall earmark separate space for the vegetable market, the fish market, the animal market, the slaughter house or for slaughter of any animal for sale of its flesh ;
- (5) Each vendor or shopkeeper shall have to display rates of commodities, he deals in ;
- (6) The Gram Panchayat shall have to display in a conspicuous place, a notice specifying the *applicable* rate of tolls for information of all concerned.
- (7) The Gram Panchayat may, by general or special order, disallow to expose any goods for sale in the market which is / are injurious to Public Health and Sanitation ;

Regulation of  
Market.



Preparation of  
assessment list.

7.(1) Where a tax, fees, rates and tolls levied by the Gram Panchayat under Section 59 and 60 of the Act, the Pradhan shall, as soon as may be, before commencement of each year, prepare a list of the assesses in *Annexure-A* the amount of tax, fees, rates and tolls payable by each assessee. The list shall be published on the notice board of the Gram Panchayat and in the conspicuous places in the area of the Gram Panchayat. The Pradhan shall arrange announcement of such publication by beat of drum or otherwise for information of the residents of the Gram Panchayat area. The said assessment list may also be inspected by any person residing in the Gram Panchayat area at the Gram Panchayat Office free of charges.

Opportunity of filing  
objection.

(2) An opportunity shall be given to the concerned people for filing objection, if any, on the list of assessment of tax, fees, rates and tolls so prepared by the Pradhan within 15 days of publication of the said assessment list.

Amendment of  
assessment list.

(3) The Gram Panchayat shall after making such amendment, if any, in the assessment list, as may be necessary, having regard to its decisions on the objections, place the list at a meeting of Gram Sabha which may discuss and consider the objections alongwith the views and of the Gram Panchayat in respect thereof and may make such amendment in the list as it may deem proper.

(4) The assessment list as approved by the Gram Sabha with or without modification shall be re-published in the manner laid down in sub-rule (1) and shall be final and effective on and from the 1<sup>st</sup> day of April of the year.

(5) Any person, dissatisfied with the imposition or levying of a tax, fees, rates or tolls by the Gram Panchayat, may appeal to the concerned Block Development Officer within 30 days from the date of the publication of the list of assessment. The list shall, if necessary, be amended in accordance with the decision on appeal and any tax, fees, rate or toll already collected in contravention of the decision of the appeal shall be refunded to the Appellant.

Appeal against  
assessment of tax  
fees, rates and tolls.

(6) With the approval of the Gram Sabha, the Gram Panchayat may alter the assessment list by inserting or deleting any entry -

(a) in respect of any land or building, if such entry has been omitted from or added in the assessment list ;



- (b) in respect of any building constructed, altered, added to or reconstructed, after preparation of the assessment list, the Gram Panchayat, after giving the person, a notice of tax to be paid in case of new construction, or after giving notice to the concerned persons for alteration, addition or reconstruction of their existing building, as the case may be, may be brought under revised assessment. Such revised assessment shall be made from the date of completion or the construction of new building or from the date of completion of addition, alteration or reconstruction or on the date on which the building was first occupied after such construction, alteration, addition or reconstruction whichever is earlier ;
- (c) in other cases, on the date on which the circumstances justifying alteration of existing entry ;

Owners or occupiers liable to pay tax.

- 8.(1) Where the owner of any land or building assessed to tax, transfers such land or building to any person, such owner as well as the transferee shall, within two months from the date of such transfer, give a notice of the same to the Gram Panchayat.
- (2) Where the owner of any land or building assessed to tax dies, his heirs who succeed to the land or building shall, within two months from the date of death of such person give notice of the same to the Gram Panchayat.
- (3) Where such transfer of ownership of the land or building or the death of the owner of the land or building is brought to the knowledge of the Gram Panchayat, either through a notice under sub-rule (1) or (2) or otherwise, it shall, after such enquiry, as it may deem fit, substitute the names of the transferee or the legal heirs of the deceased owner, as the case may be, in the records of the Gram Panchayat.
- (4) Owner of the building or any portion of the building assessed to tax under these rules shall, if such building or part thereof is demolished, give notice of the same to the Gram Panchayat failing which he shall continue to be liable to pay the tax in respect of such building till it is communicated to the Gram Panchayat :

Provided that nothing in these rules, shall apply in respect of a building or portion of a building which has fallen down or is burnt.

**Explanation :-**

*The term 'building' means thatched, tin, tiles or asbestos roofed house with or without brick wall, any brick walled one or more storeyed structures, any factory shed, any other structure to be used for commercial or business purpose.*



- (5) In the event of leaving the Gram Panchayat area, any person liable to pay tax, rate, fees and tolls shall inform the Gram Panchayat within 30 days of his leaving the Gram Panchayat area.
- Demand & Collection Register of tax, fees, rates and tolls etc. **9.** The Gram Panchayat shall maintain a demand and collection register of tax, fees, rates and tolls in Annexure-D prescribed by the CAG
- Preparation of bill. **10.** As per assessment list, the Secretary to the Gram Panchayat shall prepare bill of tax or fees or rates or tolls etc. in Annexure-G for the concerned person duly countersigned by the Pradhan of the Gram Panchayat which shall contain –
- (a) a statement of the period of occupation, a description of the property or other items for which the tax, fee or any other sum due to the Gram Panchayat is charged and other particulars of the demand ; and
- (b) a notice of the liability which may be incurred in default of payment.
- Collection of Tax, Fees, Rates & Tolls. **11.** The Secretary to the Gram Panchayat shall collect the tax, fee, rate or tolls imposed or levied by the Gram Panchayat and for all sums paid on account of any tax, or fee or rate or other amount due under these rules, shall issue a receipt in *the form prescribed at Annexure-H. This format is already circulated among the PRIs as Form-A.*
- Writing off irrecoverable sum **12.** The Gram Panchayat may by a resolution write off irrecoverable sum *subject to approval by the Zilla Parishad.*
- Arrears of tax, fees, rates & tolls to be collected as arrears of land revenue. **13.** The arrears of tax, fees, rates and tolls imposed or levied by the Gram Panchayat shall be recovered as arrears of land revenue.
- Utilization of the amount collected as tax, fees, rates and tolls. **14.** The amount collected as taxes, fees, rates and tolls during the year shall be properly accounted for in the books of accounts of the Gram Panchayat as and when received. The Gram Panchayat shall be liable to indicate the amount of taxes, fees, rates and tolls collected during the year in the report to be presented before the Gram Sabha. The amount so collected shall be recorded in the Register of daily Receipts *in Annexure-I circulated by Panchayat Department as part of accounting structure for PRIs in Tripura. The amount so collected on account of taxes, fees, rates and tolls shall be spent on such matters as approved by the Gram Sabha.*



## CHAPTER – IV

### PANCHAYAT SAMITI

**15.** Procedure for imposition or levy of Taxes, Fees, Rates and Tolls.

General Rules and Procedure for imposition of tax, levy of rates, fees and tolls

- (1) Subject to the provision of Section 114 of the Act, the Finance Standing Committee of the Panchayat Samiti may pass a resolution to impose or levy taxes, fees, rates and tolls on the matters the Panchayat Samiti is empowered for the purpose under the Act *subject to the condition that the purpose for which Gram Panchayats are collecting tax, Panchayat Samiti shall not impose any tax.*
- (2) The resolution or resolutions of the Finance Standing Committee for imposition or levying taxes, fees, rates and tolls shall be approved by the Panchayat Samiti in its meeting.
- (3) After approval of the Panchayat Samiti, the proposal for imposing or levying any tax, fees, rates and tolls shall be published in the Notice Board of Panchayat Samiti and sent to each Gram Panchayat by the Finance Standing Committee for wide publicity inviting objections, if any, from the people. The objection, if any, may be filed by any person to the Panchayat Samiti directly or through the respective Gram Panchayat on the proposal of any imposition or levying of tax, fees, rates or tolls not later than 30 (thirty) days from the date of publication of the above proposal of the Panchayat Samiti.
- (4) After consideration of objection, if any, and after consequential modifications, if any, on the proposal, the Panchayat Samiti shall impose or levy taxes, fees, rates and tolls as proposed as per provision of Section 114 of the Act for any year or part thereof which may be paid for every quarter commencing from the 1<sup>st</sup> day of April, 1<sup>st</sup> day of July, 1<sup>st</sup> day of October and 1<sup>st</sup> day of January of the year.
- (5) In case the fees/ tax/toll etc imposed by the Panchayat Samiti for any purpose is considered to be unreasonable, the respective Zilla Parishad shall have the right to review the same and issue direction to the concerned Panchayat Samity. In case of any dispute, decision of the State Government shall be final.



## CHAPTER - V

- Preparation of list of assessment. **16(1)** Where a tax, fee, rate and toll has been imposed or levied by the Panchayat Samiti under Section 114 of the Act, the Panchayat Samiti shall, as soon as may be, before commencement of each year prepare a list of assessees *Gram Panchayat wise* in Annexure-B showing the amount of tax, fees, rates and tolls payable by each assessee. The list shall be published on the Notice Board of the Panchayat Samiti and copy thereof shall be sent to the concerned Gram Panchayat for display and information of the people. A person shall be entitled to inspect the said assessment list free of charges.
- (2) An opportunity shall be given to the people for objection on the list of assessment of taxes, fees, rates and tolls so prepared by the Panchayat Samiti within 30(thirty) days of its publication.
- Approval of modification (3) The Finance Standing Committee after making such amendment, if any, in the assessment list, as may be necessary, with its decision on the objections, place the list at the meeting of the Panchayat Samiti.
- Approval of the Panchayat Samiti. (4) The assessment list as approved by the Panchayat Samiti, with or without modification, shall be republished in the manner as laid down in Sub-Rule (1) and shall be final and effective on and from the 1<sup>st</sup> day of April of the year.
- Appeal against assessment of Tax, Fees, Rates and Tolls. (5) Any person dissatisfied with the imposition or levying of a tax, fees, rates or tolls by the Panchayat Samiti may prefer appeal to the concerned District Panchayat Officer within 30(thirty) days from the date of final publication of the list of assessment. The list shall, if necessary, be amended in accordance with the decision on appeal and any tax, fees, rates or tolls already collected in contravention of the decision of the appeal shall be refunded to the appellant.
- Provided that the Panchayat Samiti may, at any time, alter the assessment list, if required.
- Maintenance of Demand & Collection Register (6) The Panchayat Samiti shall maintain a Demand and Collection Register in C&AG prescribed Format *at Annexure-E*.
- Presentation of Bill of tax, fees, rates & tolls to the Assessee. (7) The Executive Officer of the Panchayat Samiti shall arrange sending bill of tax, fees, rates and tolls to be paid by each assessee well in time in *Annexure-G*.
- Mode of collection of tax, fees rates & tolls. (8) The Panchayat Samiti shall arrange collection of taxes, fees, rates and tolls imposed or levied by it through any person or persons or through the Gram Panchayats, which it deems proper, and issue receipt in *Annexure-H*.



- Power of writing off irrecoverable sum. (9) The Panchayat Samiti may by a resolution write off an irrecoverable sum subject to approval by the Zilla Parishad.
- Arrears of taxes, fees, rates & tolls recoverable as arrears of land revenue. (10) The arrears of taxes, fees, rates and tolls imposed or levied by the Panchayat Samiti shall be recovered as arrear of Land Revenue.
- Utilisation of the amount collected as taxes, fees, rates and tolls by Panchayat Samiti. (11) The amount collected as taxes, fees, rates and tolls during the year shall be properly accounted for in the Books of Accounts of the Panchayat Samiti as and when received. The amount so collected shall be recorded in the Register of daily Receipts *in Annexure-I circulated by Panchayat Department as part of accounting structure for PRIs in Tripura*. The amount so collected during the year shall be reflected in the annual report of the Panchayat Samiti, which shall be presented in the General meeting of the Panchayat Samiti. The amount of taxes, fees, rates and tolls shall be spent on such matters as approved by the Panchayat Samiti.

## **CHAPTER – VI**

### **ZILLA PARISHAD**

General rules and procedure for imposition of tax, levy of rates, fees and tolls. **17 Procedure for imposition or levy of taxes, fees, rates and tolls.**

- (1) Subject to the provision of Section 168 of the Act, the Finance Standing Committee of the Zilla Parishad may pass a resolution to impose taxes, fees, rates and tolls on the matters the Zilla Parishad is empowered for the purpose under the Act subject to the condition that the purposes for which Gram Panchayats and Panchayat Samities are collecting tax, Zilla Panchayat shall not impose any tax.
- (2) The resolution or resolutions of the Finance Standing Committee for imposing or levying taxes, fees, rates and tolls may be approved by the Zilla Parishad in its meeting.
- (3) After approval of the Zilla Parishad, the proposal for Imposing or levying any taxes, fees, rates and tolls shall be published in the Notice Board of the Zilla Parishad and sent to each Panchayat Samiti for wide publicity inviting objections, if any, from the people. The proposal may also be published in the local Newspaper for information of the people. Any person may file objection to the Zilla Parishad, if any, directly or through the respective Panchayat



Samiti on the proposal of imposition or levying of any taxes, fees, rates or tolls not later than 30(thirty) days from the date of publication of the above proposal of the Zilla Parishad.

- (4) After consideration of objection, if any, and after consequential modification of the proposal, if any, the Zilla Parishad may impose or levy taxes, fees, rates and tolls as proposed as per provision of Section 168 of the Act for any year or part thereof which may be paid for every quarter commencing from the 1<sup>st</sup> day of April, 1<sup>st</sup> day of July, 1<sup>st</sup> day of October and 1<sup>st</sup> day of January of the year.
- (5) In case the fees/ tax/toll etc imposed by the Zilla Parishad for any purpose is considered to be unreasonable, the State Government shall have the right to review the same and issue direction to the concerned Zilla Parishad.

Preparation of  
list of  
assessment.

18. (1) Where taxes, fees, rates and tolls have been imposed or levied by the Zilla Parishad under Section 168 of the Act, it shall, as soon as may be, before commencement of each year prepare a list of assessee Gram Panchayat wise in **Annexure-C** showing the amount of taxes, fees, rates and tolls payable by each assessee. The list shall be published on the Notice Board of the Zilla Parishad and copy thereof shall be sent to the concerned Panchayat Samiti for display and information of the residents. Any resident of Zilla Parishad shall be entitled to inspect the said assessment list free of charge.
- (2) An opportunity shall be given to the residents for filing objection on the list of assessment of taxes, fees, rates and tolls so prepared by the Zilla Parishad within 30 (thirty) days of its publication.
- (3) The Finance Standing Committee of the Zilla Parishad shall, after making such amendment, if any, in the assessment list, as may be necessary, with its decision on the objections, place the said list at the meeting of the Zilla Parishad for approval.
- (4) The assessment list as approved by the Zilla Parishad with or without modification shall be republished in the manner laid down in Sub-Rule (1) and shall be final and effective on and from the 1<sup>st</sup> day of April of the year.
- (5) Any resident of Zilla Parishad dissatisfied with the imposition or levying of taxes, fees, rates and tolls by the Zilla Parishad, may prefer appeal to the concerned District Magistrate within 30(thirty) days from the date of

Appeal against  
assessment of  
taxes, fees,



rates and tolls.

final publication of the list of assessment. The list shall, if necessary, be amended in accordance with the decision on appeal and any tax, fees, rates and tolls already collected in contravention of the decision of the appeal shall be refunded to the applicant:

Provided that the Zilla Parishad may, by a resolution, at any time, alter the assessment list if required.

Maintenance of Demand and Collection Register

**19.** The Zilla Parishad shall maintain a Demand and Collection Register in C&AG prescribed Format at **Annexure-F**

Preparation of Bill of tax, fees, rates and tolls to the assessee.

**20.** The Secretary of the Zilla Parishad shall arrange sending Bill of taxes, fees, rates and tolls to be paid by each assessee well in time in **the form given as Annexure-G.**

Mode of Collection of Taxes, Fees, Rates and Tolls

**21.** The Zilla Parishad shall arrange Collection of taxes, fees, rates and tolls imposed or levied by it through engaging any person or persons or otherwise, which is deemed proper, after issue of receipt in the form prescribed at Annexure-H. This format is already circulated among the PRIs as **Form-A.**

Power of Writing off irrecoverable sum.

**22.** The Zilla Parishad may, by a resolution, write off an irrecoverable sum subject to approval by the State Government.

Arrears of taxes, fees, rates and tolls recoverable as arrears of Land Revenue.

**23.** The arrears of taxes, fees, rates and tolls imposed or levied by the Zilla Parishad shall be recovered as arrears of Land Revenue.

Utilization of the amount collected as taxes, fees, rates and tolls by Zilla Parishad.

**24.** The amount collected as taxes, fees, rates and tolls during the year shall be properly accounted for in the Books of Accounts of the Zilla Parishad as and when received. The amount so collected shall be recorded in the Register of daily Receipts *in Annexure-I circulated by Panchayat Department as part of accounting structure for PRIs in Tripura.* The amount so collected during the year, shall be reflected in the Annual Report of the Zilla Parishad which shall be presented in the General Meeting of the Zilla Parishad. The amount of taxes, fees, rates and tolls shall be spent on the matters with the approval and as per resolution of the Zilla Parishad.

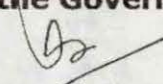


**CHAPTER – VIII**  
**MISCELLANEOUS**

Transparency, information to people and proper utilization of the amount collected as taxes, fees, rates and tolls.  
Removal of difficulties.

25. The Gram Panchayat, Panchayat Samiti and Zilla Parishad shall exercise transparency in regard to imposition or levy of taxes, fees, rates and tolls. The people, in general, shall be informed of the amount collected as taxes, fees, rates and tolls and the planning for proper utilization of the money collected by the Gram Panchayat, Panchayat Samiti and Zilla Parishad as taxes, fees, rates and tolls.
26. (1) The State Government may issue such general or special direction, as may, in its opinion, be necessary for the purpose of giving effect to these Rules.
- (2) If any difficulty arises in giving effect to the provision of these rules, the State Government may, as occasion requires, by order, do anything which appears to it, to be necessary for the purpose of removing the difficulty.

**By order of the Governor,**

  
(Manish Kumar)  
Secretary to the  
Government of Tripura



























**ANNEXURE-G**

Bill of taxes/ fees/ rates/ tolls of ..... Gram Panchayat/ Panchayat Samiti/ Zilla Parishad under  
 .....Block (in case of GP/PS) ..... District.

Bill No. ....

Name of Assessee .....

Address of Assessee .....

.....

.....

The taxes/ fees/ rates/ tolls shown below amounting to ..... (Rupees .....) only are due from you for the  
 year .....

You are requested to pay the same to the Gram Panchayat Office/ Panchayat Samiti Office/ Zilla Parishad Office within one month of the  
 presentation of the bill.

The arrears of taxes/ fees/ rates/ tolls shall be realized as arrears of land revenue through concerned Sub-Divisional Magistrate, if you fail to  
 pay the amount within the stipulated time or such time as may be allowed on prayer.

Sl No.	Nature of taxes/fees/rates/ tolls	Arrears		Current		Total	
		Amount		Amount		Amount	
1	2	3	4	5	6	7	8
		Rs.	P	Rs.	P	Rs.	P
1							
2							
3							
Total:-							

Date:-

Place:-



ANNEXURE-H

(RECEIPT)

ORIGINAL

ANNEXURE-H (FORM-A)

(RECEIPT)

.....(Name of Gram  
Panchayat/ Panchayat Samiti/ Zilla Parishad  
..... (Name of Block in case of  
GP/PS) ..... District Book  
No..... Receipt No. 000001 Date .....  
Address.....  
..... the sum of Rs. .... Paise ..... (in  
words).....  
..... on account of .....

Signature of Collector  
With designation.

Signature of the person  
operating the GP/PS/ZP Fund

DUPLICATE

ANNEXURE-H (FORM-A)

(RECEIPT)

.....(Name of Gram  
Panchayat/ Panchayat Samiti/ Zilla Parishad  
..... (Name of Block in case of  
GP/PS) ..... District Book  
No..... Receipt No. 000001 Date .....  
Address.....  
..... the sum of Rs. .... Paise .....  
(in  
words).....  
..... on account of .....

Signature of Collector  
With designation.

Signature of the person  
operating the GP/PS/ZP Fund







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Printed by  
The Manager, Tripura Government Press,  
Agartala.

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