



सत्यमेव जयते

Government of Gujarat



Details of Taxes / Levies / Duties levied at Panchayat Level

Panchayat and Rural Housing Department

September 2017

Ease of Doing Business

The Gujarat District /Taluka /Village Panchayats Taxes and Fees

(A) District Panchayat Tax and Fees (Under the Gujarat Panchayat Act, 1993)

191. (1) The State Government shall levy, on the conditions and in the matter hereinafter discribed, a cess at the rate of fifty paise on every rupee of.

(3) (a) If it appears to district panchayat that for the purposes of its functions under Schedule – III an additional provision of funds is necessary, it may by a resolution passed at its meeting apply to the State Government to increase in relation to its district, the rate of cess levied under sub-section (1) to such extent and for such period as may be specified in the resolution;

Provided that by such increase the rate of cess shall not exceed three hundred paise on every rupee on which such cess is leviabale under sub-section (I).

(b)On receipt of an application under clause (a) State Government may, by notification in the Official Gazette increase the rate of the cess as proposed by the district panchayat and thereupon sub-section (I) shall have effect as if for the rate specified therein the rate as so increased has been substituted.

208. Subject to any general orders which the State Government may make in this behalf, every district panchayat may, after observing the preliminary procedure required by section 212 impose any of the taxes and fees which are leviabale by a village panchayat under section 200 :

Provided that the rate of tax or fee leviabale by a district panchayat in respect of any matter within the limits of any village shall not exceed 10 per cent of the rate of the tax or fee actually levied by the village panchayat in respect of the same matter, and where no such tax of fee has been levied by the village panchayat shall not exceed 10 percent, of the prescribed maximum rate of tax or fee in respect of the same matter.

209. (1) A district panchayat may, by resolution passed at its meeting apply to the State Government, for increasing the rate of stamp duty leviabale under the Bombay Stamp Act, 1958 on instruments of sale, mortgage, lease or any other kind of transfer of immovable property situated within the limits of the district, to such extent as not to exceed 20 percent, of the rate of duty so leviabale and specified in the resolution.

(B) Taluka Panchayat Tax and Fees :- (Under the Gujarat Panchayat Act, 1993)

206. (1) Subject to any general or special orders which the State Government may make in this behalf, every taluka panchayat may after observing the preliminary procedure required by section 212 impose an education cess and any of taxes and fees which are leviable by a village panchayat under, section 200 :

Provided that the rate of tax or fee leviable by a taluka panchayat in respect of any matter within the limits of any village shall not exceed 15 percent of the rate of the tax or fee actually levied by the village panchayat in respect of the same matter, and where no such tax or fee has been levied by the village panchayat shall not exceed 15 percent, of the prescribed maximum rate of tax or fee in respect of the same matter.

207. (1) A taluka panchayat may, by resolution passed at its meeting apply to the State Government, for increasing the rate of stamp duty leviable under the Bombay Stamp Act, 1958 on instruments of sale, mortgage, lease or any other kind of transfer of immovable property situated within the limits of the taluka, to such extent as not to exceed 15 percent, of the rate of duty so leviable and specified in the resolution.

(C) Village Panchayat Tax and Fees :- (Under the Gujarat Panchayat Act, 1993)

200. (1) Subject to any general or special order (including an order fixing the minimum and maximum rates of a tax or fee) which the State Government may make in this behalf, it shall be competent to a village panchayat to levy all or any of the following taxes and fee at such rates as may be decided by it and in such manner and subject to such exemptions as may be prescribed.

According to the Gujarat Gram and Nagar Panchayats Taxes and Fees (Amendment) Rules, 1991 the taxes and fees are as under:

1. Rate of Tax on Building and Lands

S. No.		Minimum	Maximum
1.	Rate of tax based on capital value	50 paise for every one hundred rupees of fraction thereof.	150 paise for every one hundred rupees of fraction thereof.
2.	Rate of tax based on annual letting value.	5 % of the annual letting value.	15% of the annual letting value.

2. Rate of Tax on fairs and festivals

S. No.		Minimum	Maximum
1.	For every plot measuring 100 square metre or thereof.	Rs. 5/- per day.	Rs. 10/- per day.

3. Rate of Tax on Entertainment

S. No.		Minimum	Maximum
1.	For exhibition, amusement, game or sport.	Rs. 1/- per day.	Rs. 2/- per day.
2.	(a) For Circus	Rs. 20/- per show.	Rs. 40/- per show.
	(b) For Cinema	Rs. 10/- per show.	Rs. 20/- per show.
	(c) Video Show Commercially ticketed.	Rs. 5/- per show.	Rs. 10/- per show.

4. Rate of Tax on bicycles and vehicles

S. No.		Minimum	Maximum
1.	Bicycles	Rs. 5/- per year.	Rs. 10/- per year.
2.	Tricycle carrier or Rickshaw carrier.	Rs. 10/- per year.	Rs. 20/- per year.
3.	Vehicle drawn by one animal.	Rs. 5/- per year.	Rs. 10/- per year.
4.	Vehicle drawn by two or more animals.	Rs. 10/- per year.	Rs. 20/- per year.

5. Rate of Cess on capital value

S. No.		Minimum	Maximum
1.	One Capital value		
	(a) Upto Rs. 3,000/-	20 paise per annum per hundred rupee.	60 paise per annum per hundred rupee.
	(b) Rs. 3,001 to Rs. 10,000/-	30 paise per annum per hundred rupee.	75 paise per annum per hundred rupee.
	(c) Rs. 10,001 and above.	40 paise per annum per hundred rupee.	100 paise per annum per hundred rupee.
2.	One annual letting value -		
	(a) Upto Rs. 50/-	Rs. 3/-	Rs. 5/-
	(b) Rs. 51 and above.	10% of letting value.	20% of letting value.

6. Rate of Cess

S. No.		Minimum	Maximum
1.	For every seating space of 1 square metre or part thereof.	25 paise per day or Rs. 5/- per month.	100 paise per day or Rs. 10/- per month.
2.	For commodity brought to the market.		
	(a) On head in bucket or basket or in gunny bags.	25 paise per bucket or basket or gunny bag.	100 paise per bucket or basket or gunny bag.
	(b) On cart.	One rupee per cart.	Two rupee per cart.
3.	On every kind of cattle brought for sale.	One rupee per cart.	Two rupee per cart.
4.	For every bird brought for sale.	25 paise per day.	50 paise per day.

7. Rate of fees of Cart Stands and Tonga Stands for every 24 hours or part thereof

S. No.		Minimum	Maximum
1.	Cart	25 paise	50 paise
2.	Tonga	50 paise	One rupee
3.	Rickshaw	One rupee	Two rupee
4.	Taxi	Two rupees	Five rupees.

8. Special Water Rate

S. No.		Minimum	Maximum
	For supply of water through water pipe of -		
1.	1/2 " or less diameter.	Rs. 60 per annum.	Rs. 250 per

			annum
2.	3/4 " diameter.	Rs. 120 per annum	Rs. 500 per annum.
3.	1 " diameter.	Rs. 250 per annum.	Rs. 1000 per annum.

9. Special Water rate for water supply for construction of a houses of building

S. No.		Minimum	Maximum
1.	For every 5000 liters, or fraction thereof.	Rs. 5/-	Rs. 10/-

10. Rates of fees for supply or water from tanks and wells

S. No.		Minimum	Maximum
1.	For purposes other than irrigation -		
	(a) Making of bricces and tiles.	Rs. 4/- per every 1000 nos. of bricks/tiles or part thereof.	Rs. 12/- per every 1000 nos. of bricks/tiles or part thereof.
	(b) Washing of cloths by washer man.	Rs. 10/- per washer man per annum.	Rs. 25/- per washer man per annum.
	(c) For industrial or commercial use.	Rs. 7/- per month per 100 or part thereof.	Rs. 15/- per month per 100 or part thereof.
	(d) Construction of residential building.	Rs. 1/- per seven days.	Rs. 3/- per seven days.
2.	For purpose of irrigation.	Rs. 25/- per month of every 4000	Rs. 100/- per month for every

		sq.meters or part thereof.	4000 sq.meters or part thereof.
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11. Rate of fee for supply of Water for Cattle

S. No.		Minimum	Maximum
1.	Each goat or sheep.	Rs. 2/- per annum per cattle.	Rs. 4/- per annum per cattle.
2.	Other Cattle.	Rs. 5/-	Rs. 15/-.

12. Rate of fee for temporary erection on putting up projections over or temporary occupation of any public street or place

S. No.		Minimum	Maximum
1.	Sajja or Balcony	Rs. 1/- per annum per sqr meter or part thereof.	Rs. 4/- per annum per sqr. meter or part thereof.
2.	Board, footboard, eve or other projection over land.	50 paise per annum per sqr meter or part thereof.	Rs. 1/- per annum per sqr meter or part thereof.
3.	for permit for temporary erection in a public street or place on occasions of festival or ceremonies.	50 paise per day for every 10 sqr meter or part thereof.	Rs. 1/- per day for every 10 sqr meter or part thereof.

13. Rate of Special Sanitary cess

S. No.		Minimum	Maximum
1.	Special Cess	Rs. 25/- per annum	Rs. 50/- per annum

		per privy of latrine.	per privy of latrine.
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14. Rate of Drainage Tax

S. No.	Drainage Tax	Minimum	Maximum
1.	On capital value.	Rs. 150/- connection fee plus 25% of connection fee per year for continuing the connection.	Rs. 250/- connection fee plus 25% of connection fee per year for continuing the connection.
2.	On rental value.	Rs. 150/- connection fee plus 25% of connection fee per year for continuing the connection.	Rs. 250/- connection fee plus 25% of connection fee per year for continuing the connection.

15. Rate of fee for grazing cattle

S. No.	Kind of cattle.	Minimum	Maximum
1.	Buffalo, Cow, Ox, Horse, Donkey, Mule, Camel or Pony.	Rs. 1/- per annum.	Rs. 2/- per annum.
2.	Sheep or Goat.	50 paise per annum.	One rupee per annum.

List of Land Revenue Taxes Collected by Panchayats:

<u>Rates decided by State Government</u>							
<u>S No</u>	<u>Village Class</u>	<u>Land Revenue Per Sq.m</u>			<u>Local Fund Per Sq.m</u>		
		Residential, Charitable and Educational Purpose	Bricks and Other Industries	Commercial Industries	Residential, Charitable and Educational Purpose	Bricks and Other Industries	Commercial Industries
1	A	0.25	0.40	0.60	0.50	0.80	1.20
2	B	0.15	0.25	0.30	0.30	0.50	0.60
3	C	0.10	0.10	0.15	0.20	0.20	0.30

Thank You