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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

**Government of West Bengal**  
**DEPARTMENT OF PANCHAYATS AND RURAL DEVELOPMENT**  
**63, N. S. Road, Kolkata-700 001**

*NOTIFICATION*

No. 4163/PN/O/I/3R-7/04, dated the 9th August, 2006.—WHEREAS the following draft of amendments to amend the West Bengal Panchayat (Gram Panchayat Administration) Rules, 2004 (hereinafter referred to as the said rules), was published as required under sub-section (1) of section 224 of the West Bengal Panchayat Act, 1973 (West Ben. Act XLI of 1973) (hereinafter referred to as the said Act) vide notification No. 2519/PN/O/I/3R-7/04, dated the 23rd March, 2006, in the *Kolkata Gazette, Extraordinary*, dated the 23rd March, 2006, inviting objections or suggestions from all persons likely to be affected thereby, within thirty days from the date of its publication;

AND WHEREAS the objections and suggestions received in this regard have been duly considered by the State Government;

NOW, THEREFORE, in exercise of the power conferred by sub-section (1) of section 224 of the said Act, the Governor has been pleased hereby to make the following amendments in the said rules:—

**Amendments**

In the said rules,—

- (1) for the words "Block Development Officer and ex officio Executive Officer of the *Panchayat Samiti*", wherever they occur, *substitute* the words "Executive Officer of the *Panchayat Samiti*";
- (2) in rule 2, in sub-rule (1), after clause (e), *insert* the following clause:—  
'(f) "Table" means a table appended to these rules.';
- (3) in rule 5,—
  - (a) in sub-rule (1), for the words, brackets and figures "A requisitioned meeting within the concept of sub-section (1) of section 16," *substitute* the words "A requisitioned meeting";
  - (b) in sub-rule (3), for the words, brackets and figures "a requisitioned meeting in terms of the second proviso to sub-section (1) of section 16," *substitute* the words "a requisitioned meeting";

- (4) for CHAPTER III, *substitute* the following CHAPTER:—

**“CHAPTER III**

**Reporting and Planning for the works of *Gram Panchayat***

**16. Reporting on the work of the previous year and plan for the works of the following year.—** (1) Every *Gram Panchayat* shall prepare a report in the month of April every year showing the work done during the previous year and publish the same in the office of the *Gram Panchayat* along with a list of beneficiaries for information of the public in general.

(2) Every *Gram Panchayat* shall also prepare a report in Form 3A showing actual receipts and expenditure during the last financial year from different sources along with the report and list of beneficiaries as referred to in sub-rule (1) and shall place both the reports in the annual meeting of *Gram Sansad* in the month of May every year for discussion and thereafter submit the same to the Executive Officer of *Panchayat Samiti* by the 31st May of each year.

(3) Every *Gram Panchayat* shall receive before the month of October every year from the *Gram Sansads*, annual work plans for the following year showing the requirement of fund and anticipated flow of fund for different sector of activities as also the nature and number of schemes proposed to be undertaken under each such sector. Such anticipated flow of fund shall show, as far as practicable, the resources expected to be raised by the *Gram Sansad* through local contributions in cash or kind, credit inflow from various sources and fund expected from or through the *Gram Panchayat*. On the basis of such annual work plans added with other additional need-based development programmes envisaged by the *Gram Panchayat* and anticipated resources, the *Gram Panchayat* shall prepare an annual work plan, in the month of October every year, for the works proposed to be done during the following year and place it in the half-yearly meeting of the *Gram Sansad* in the month of November for deliberation, recommendations and suggestions:

Provided that in addition to the programmes proposed to be executed by the *Gram Panchayat*, the annual work plan may include a component enlisting such programmes as may be considered expedient and necessary in the interest of development but beyond the competence of the *Gram Panchayat*, for appropriate consideration of the *Panchayat Samiti*:

Provided further that the State Government may, by order, lay down the manner and procedure for preparation of the annual work plan.

(4) After discussions in the meetings of the *Gram Sansads*, every *Gram Panchayat* shall place the annual work plan along with the recommendation and suggestion, if any, of the *Gram Sansads* in the meeting of the *Gram Sabha* for discussion, recommendation and adoption with modifications, if any.

(5) Every *Gram Panchayat* shall adopt the revised annual work plan by a resolution in a meeting, specially convened for this purpose by 31st December of each year and thereafter forward the same to the Executive Officer of *Panchayat Samiti* by the 1st week of January every year.”;

- (5) in rule 19, to sub-rule (1) *add* the following proviso:—

“Provided that no permission of the *Gram Panchayat* shall be required for construction of houses under poverty alleviation programme.”;

- (6) in rule 27,—

(a) after sub-rule (1), *insert* the following sub-rule:—

“(1A) A *Gram Panchayat* shall not accord permission to the construction of a new structure or building or to make addition or alteration to an existing structure or building having a plinth area of more than 150 square meters with brick or concrete footing or a height of more than 6.5 meter without vetting of the building plan and the site plan by the *Panchayat Samiti* or the *Zilla Parishad* having jurisdiction:

Provided that an application for construction of a new structure or building or making an addition or alteration of the existing structure or building having a plinth area of more than 150 square meters but less than 300 square meters with brick or concrete footing or a height not more than 6.5 meter shall be sent with all documents to the *Panchayat Samiti* and for construction beyond that plinth area or height or both, the application shall be sent to the *Zilla Parishad* by the *Gram Panchayat* for vetting:

Provided further that the applications, which are required to be vetted by the *Panchayat Samiti* or the *Zilla Parishad*, shall be sent by the *Gram Panchayat* within a period of thirty days from the date of such receipt to

the *Panchayat Samiti* or *Zilla Parishad* as the case may be and shall be returned by the appropriate body with its vetting or objections as the case may be, to the *Gram Panchayat* within a period of thirty days from the date of its receipt for further action under sub-rule (2).

*Explanation.*—For the purpose of this rule a structure or building includes a tower, godown and underground floor or storage.”;

(b) for sub-rule (5), *substitute* the following sub-rule:—

“(5) Subject to the provision of rule 28 and rule 29, the *Gram Panchayat* shall communicate, under sub-rule (2), to the applicant within a period of sixty days from the date of receipt of the application under sub-rule (1) of rule 17 and the *Gram Panchayat* shall also maintain a register for this purpose in Form 12.”;

(7) for rule 28, *substitute* the following rule:—

“28. **Construction of building or structure in Panchayat area under Development Authority.**—Notwithstanding anything contained in these rules, any application made under sub-rule (1) of rule 17 pertaining to the area falling under any Development Plan published in terms of section 114A of the Act or under any Development Authority as defined in the West Bengal Town and Country (Planning and Development) Act, 1979 (West Ben. Act XIII of 1979) shall be subject to the provisions of any rule made or any order or direction of a competent authority issued under any of the aforesaid Act, as may be applicable in this behalf:

Provided that an application, alongwith building plan, site plan and other documents relating to construction of a new structure or building or making any addition or alteration of the existing structure or building in *Panchayat* area falling under any Development Authority shall be made in Form 4A to the *Panchayat Samiti* having jurisdiction for granting permission for such construction by the *Panchayat Samiti* or any authority, person or persons as may be empowered by the *Panchayat Samiti* in this behalf:

Provided further that an application for construction of a new structure or building or for making an addition to or alteration of the existing structure or building having a plinth area of more than 300 square meters with brick or concrete footing or a height of more than 6.5 meter shall be sent to the *Zilla Parishad* for vetting:

Provided also that the applications, which are required to be vetted by the *Zilla Parishad* shall be sent by the *Panchayat Samiti* within a period of thirty days from the date of such receipt of the application to the *Zilla Parishad* which shall return such application either with its vetting or objections as the case may be, to the *Panchayat Samiti* within a period of thirty days from the date of its receipt for granting or refusing permission, as the case may be, for construction or addition or alteration as applied for.”;

(8) in rule 33, in sub-rule (3), for the words “construction through the Public Demands Recovery Act” *substitute* the words, brackets and figures “construction through the Bengal Public Demands Recovery Act, 1913 (Ben. Act III of 1913).”;

(9) for rule 34, *substitute* the following rule:—

“34. **Rate of fee for application.**—(1) Any person who makes an application under sub-rule (1) of rule 17 shall pay or cause to be paid a fee in cash to the *Gram Panchayat* as provided in the Table-I.

(2) In case of processing an application under sub-rule (1A) of rule 27, the sum deposited by the applicant as fee shall be apportioned between the *Gram Panchayat* and *Panchayat Samiti* or *Zilla Parishad*, as the case may be, in the ratio of thirty to seventy.”;

(10) in rule 37, in sub-rule (2), in clause (d), for the words “carcasses of dead animals”, *substitute* the word “carcasses”;

(11) in rule 40, for sub-rule (5), *substitute* the following sub-rule:—

“(5) The constitution of Joint Committee and its modalities of function shall be governed by clause (b) of sub-section (1) of section 30 of the Act.”;

(12) in rule 42,—

(a) in sub-rule (2), *omit* the words “The *Zilla Parishad* shall delegate the function only when the *Gram Panchayat* expresses its willingness in writing.”;

(b) in sub-rule (5), for the words “District Magistrate”, *substitute* the words “Commissioner of *Panchayats* and Rural Development, District Magistrate”;

- (13) in rule 44, in sub-rule (1),—
- (a) omit clause (b);
  - (b) renumber clause (c) as clause (b);
  - (c) after clause (b), so renumbered, insert the following clause:—
- “(c) The Pradhan shall exercise general control over all employees of Gram Panchayat and if a resolution is taken by the Gram Panchayat, in a meeting, recommending punishment against an employee of the Gram Panchayat, he shall forward copy of such resolution to the Executive Officer of Panchayat Samiti having jurisdiction within seven days of taking such resolution.”;
- (14) in rule 46,—
- (a) for the words, brackets and figures “(1) Subject to such general or special order”, substitute the words “Subject to such general or special order”;
  - (b) in the proviso to clause (v) for the words “fresh determination of the number of”, substitute the words “fresh determination of the number of employees including.”;
- (15) for rule 47, substitute the following rule:—
- “47. Appointing Authorities of Gram Panchayat employees.—**(1) Subject to the provisions of the Act and the rules made thereunder, the Executive Officer of Zilla Parishad shall appoint Executive Assistant, Secretary, Nirman Sahayak and Sahayak of a Gram Panchayat having jurisdiction in such manner as may be determined, by order, by the State Government from time to time:
- Provided that in the hill areas of Darjeeling falling within the jurisdiction of the Darjeeling Gorkha Hill Council, the Principal Secretary of the Darjeeling Gorkha Hill Council shall appoint such employees of the Gram Panchayat.
- (2) A Gram Panchayat Karmee shall be appointed by the Executive Officer of the Panchayat Samiti having jurisdiction in the manner as may be determined by the State Government.”;
- (16) omit rule 48;
- (17) omit rule 49;
- (18) omit rule 50;
- (19) omit rule 51;
- (20) in rule 52;
- (a) omit sub-rule (2);
  - (b) in sub-rule (4) for the words “Extension Officer of Panchayats”, substitute the words “Secretary of the Panchayat Samiti”;
  - (c) for sub-rule (5), substitute the following sub-rule:—
- “(5) The Gram Panchayat Karmees may be transferred by the Executive Officer of the Panchayat Samiti having jurisdiction within the areas of the Panchayat Samiti after every five years or before that on the ground of administrative expediency and the other employees of a Gram Panchayat may be transferred within the concerned district by the Executive Officer of Zilla Parishad or Mahakuma Parishad or the Principal Secretary of the Darjeeling Gorkha Hill Council within his area of jurisdiction as the case may be and they may be allowed such joining time as may be specified in the order of transfer not exceeding seven days:
- Provided that an employee of a Gram Panchayat other than Gram Panchayat Karmee may seek transfer outside the district only once during the service period and for such transfer, the concerned employee shall submit an application to the Executive Officer of the Zilla Parishad or the Principal Secretary of the Darjeeling Gorkha Hill Council as the case may be, through proper channel who after examining such application may recommend it to the Commissioner of Panchayats and Rural Development for consideration. The Commissioner of Panchayats and Rural Development may, thereafter, issue transfer order either against a vacant post or by interlinking it with another such application:
- Provided further that in case of transfer of an employee of a Gram Panchayat outside the district, the seniority of past service shall be forfeited and name of the employee shall be entered in the gradation list of the new district on his joining thereto, against a new serial number after the last existing serial.”;

(d) in sub-rule (8), for clause (a), *substitute* the following clause:—

“(a) The Executive Officer of the *Panchayat Samiti*, either in pursuance of the recommendation of the *Gram Panchayat* in terms of clause (c) of sub-rule (1) of rule 44 or on the basis of any finding obtained otherwise, may place an employee of the *Gram Panchayat* within his jurisdiction under suspension when—

- (i) a disciplinary proceeding or departmental enquiry against him is contemplated or is pending;
- (ii) he has been detained in custody for a period exceeding forty-eight hours under any law providing for preventive detention or as a result of a proceeding either on a criminal charge or otherwise; or
- (iii) he has been implicated in a proceeding initiated against him in charge of a criminal offence involving moral turpitude punishable with imprisonment for a period of more than six months:

Provided that a copy of such order of suspension issued to an employee of the *Gram Panchayat* other than *Gram Panchayat Karmee* shall be forwarded to the concerned Executive Officer of *Zilla Parishad* or to the Principal Secretary of the Darjeeling Gorkha Hill Council as the case may be.”;

(e) for sub-rule (9), *substitute* the following sub-rule:—

“(9) On receipt of the recommendation of a *Gram Panchayat* in terms of clause (c) of sub-rule (1) of rule 44 or if an order of suspension is issued against an employee, the Executive Officer of a *Panchayat Samiti* having jurisdiction may start proceedings against an employee of the *Gram Panchayat* for imposing any of the following penalties:—

- (a) censure;
- (b) withholding of increments or promotion;
- (c) recovery from pay of the whole or part of any pecuniary loss caused to the *Gram Panchayat* by negligence, dereliction of duty, wrongful act or breach of orders;
- (d) reduction to a lower stage in the time scale of pay for a specified period;
- (e) reduction in rank and service which shall ordinarily be a bar to the promotion to the higher post or cadre for a specified period;
- (f) compulsory retirement;
- (g) removal from service; and
- (h) dismissal from service which shall ordinarily be a disqualification for future employment:

Provided that for initiating a proceeding against an employee, the Executive Officer of the *Panchayat Samiti* shall serve or cause to be served a notice upon the employee asking him to show cause as to why he shall not be proceeded against for negligence, dereliction of duty, wrongful act or any other commission or omission which should not have been done and also serve appropriate articles of charge framed against him with a statement of imputation of misconduct, if necessary:

Provided further that the employee shall be given an opportunity of being heard before imposition of any penalty:

Provided also that for initiating and conducting the disciplinary proceedings against employees of a *Gram Panchayat* in matters and in manners not provided in these rules or the Act, the provision of the West Bengal Services (Classification, Control and Appeal) Rules, 1971 shall apply *mutatis mutandis*.

*Note.*—An officer who conducts the preliminary enquiry or investigations of the case shall not be appointed as the presenting officer in the disciplinary proceedings.”;

(f) for sub-rule (10), *substitute* the following sub-rule:—

“(10) (a) In conclusion of the proceedings against a *Gram Panchayat Karmee*, the Executive Officer of the *Panchayat Samiti* having jurisdiction may impose any of the penalties as mentioned in item (a) to (h) of sub-rule (9) after giving such employee an opportunity of being heard and shall send a copy of the order to the concerned *Gram Panchayat* and the District *Panchayat* and Rural Development Officer.

(b) In conclusion of the proceedings against employees of a *Gram Panchayat* other than *Gram Panchayat Karmee*, the Executive Officer of a *Panchayat Samiti* having jurisdiction may—

- (i) impose any of the penalties as mentioned in item (a) to (c) of sub-rule (9) after giving the concerned employee an opportunity of being heard and shall send a copy of the order to the concerned *Gram Panchayat*, the District *Panchayat* and Rural Development Officer and the Executive Officer of the *Zilla Parishad* or to the Principal Secretary of the Darjeeling Gorkha Hill Council as the case may be;
- (ii) recommend for any of the penalties as mentioned in item (d) to (h) of sub-rule (9) after giving the concerned employee an opportunity of being heard and shall send his recommendation to the

Executive Officer of *Zilla Parishad* or to the Principal Secretary of the Darjeeling Gorkha Hill Council as the case may be.”;

(g) for sub-rule (11), *substitute* the following sub-rule:—

“(11) The Executive Officer of a *Zilla Parishad* or the Principal Secretary of the Darjeeling Gorkha Hill Council as the case may be, if he is satisfied with the recommendation of the Executive Officer of *Panchayat Samiti*, may, after giving the concerned employee an opportunity to show cause why the penalty proposed shall not be imposed upon him and on giving due consideration to its reply, if any, impose any of the penalties as mentioned in items (d) to (h) of sub-rule (9) on the employee concerned and shall send a copy of the order to the concerned Executive Officer of *Panchayat Samiti*, *Gram Panchayat* and to the District *Panchayat* and Rural Development Officer.”;

(h) for sub-rule (12), *substitute* the following sub-rule:—

“(12) An appeal shall lie to the *Panchayat Samiti* against an order of punishment awarded by the Executive Officer of *Panchayat Samiti* under clause (a) of sub-rule (10) within one month from the date of that order. On receipt of such appeal petition the *Sabhapati* shall convene a special meeting of the *Panchayat Samiti* for this purpose within one month and in the presence of at least half of the existing members place such appeal petition in the meeting for deliberation and decision. The concerned *Gram Panchayat Karmee* shall be given an opportunity of being heard by the members in the meeting. The decision taken by the *Panchayat Samiti* with the support of at least two-third majority of the members present shall be final and a copy of such decision shall be sent to the concerned *Gram Panchayat Karmee*, *Gram Panchayat* and the Executive Officer of the *Panchayat Samiti* for taking action.”;

(i) for sub-rule (13), *substitute* the following sub-rule:—

“(13) An appeal shall lie to the Executive Officer of *Zilla Parishad* or to the Principal Secretary of the Darjeeling Gorkha Hill Council, as the case may be, against an order of punishment awarded by the Executive Officer of *Panchayat Samiti* under item (i) of clause (b) of sub-rule (10) within one month from the date of that order. On receipt of the appeal the Executive Officer of *Zilla Parishad* or the Principal Secretary of the Darjeeling Gorkha Hill Council as the case may be, shall examine the merit of the case and give the employee concerned an opportunity of being heard. His decision shall be final and a copy of such decision shall be sent to the concerned *Gram Panchayat* employee, the *Gram Panchayat* and the Executive Officer of the *Panchayat Samiti* for taking next course of action.”;

(j) for sub-rule (14), *substitute* the following sub-rule:—

“(14) An appeal shall lie to the Divisional Commissioner against an order of punishment awarded by the Executive Officer of *Zilla Parishad* or by the Principal Secretary of the Darjeeling Gorkha Hill Council, as the case may be, under sub-rule (11) within one month from the date of that order. On receipt of the appeal the Divisional Commissioner shall examine the merit of the case and give the employee concerned an opportunity of being heard. His decision shall be final and a copy of such decision shall be sent to the concerned *Gram Panchayat* employee, the *Gram Panchayat*, the Executive Officer of the *Panchayat Samiti* and of the *Zilla Parishad* or the Principal Secretary of Darjeeling Gorkha Hill Council, as the case may be, for taking action.”;

(k) after sub-rule (14), *insert* the following sub-rule:—

“(15) Notwithstanding the provisions in sub-rule (9), the Executive Officer of *Panchayat Samiti* or *Zilla Parishad* or the Principal Secretary of the Darjeeling Gorkha Hill Council as the case may be, may, at any time, *suo motu* initiate proceedings against *Gram Panchayat Karmees* or other employees of *Gram Panchayat* when the provisions of this rule shall apply *mutatis mutandis*.”;

(21) for rule 55, *substitute* the following rules:—

“55. **Duties of the Executive Assistant of the *Gram Panchayat*.**—(1) The Executive Assistant of the *Gram Panchayat* shall be in charge of the office of the *Gram Panchayat*. He shall act under the direct supervision of the *Pradhan* (or in his absence, the *Upa-Pradhan*) and shall be responsible to the *Gram Panchayat* through the *Pradhan* or the *Upa-Pradhan*, as the case may be.

(2) Notwithstanding anything contained in any other rules, order or notification, the Executive Assistant shall, subject to the direction and control of the *Gram Panchayat* and the *Pradhan*,—

(a) remain in executive charge of administrative including establishment functions and financial operation of the *Gram Panchayat*,

- (b) be the custodian of the Cheque Book and Pass Book for the Bank Accounts and the Cheque Book Register and all entries by the Executive Assistant in the Cheque Book Register shall be countersigned and authenticated by the *Pradhan*,
- (c) prepare the Cheque for encashment out of *Gram Panchayat* Fund, under the direction of the *Pradhan* subject to resolution of the *Gram Panchayat*, put his signature on the Cheque and also on the counterfoil of the Cheque in token of preparation of the Cheque (in case of absence of the counterfoil of the Cheque number) and place it for the signature of the *Pradhan*,
- (d) authenticate all entries in the Cash Book (to be written by the Secretary) and vouchers in support thereof,
- (e) perform the work relating to the implementation of programmes or schemes as may be prescribed and subject to the decision taken by and control of the *Gram Panchayat*,
- (f) prepare the annual budget of the *Gram Panchayat* in due time,
- (g) supervise the preparation of demand list in respect of tax and license fees levied by the *Gram Panchayat* and take all steps for collection of revenue,
- (h) be responsible for allotting duties to the *Gram Panchayat Karmees*,
- (i) supervise the recording or noting of the resolutions adopted in the *Gram Sansad* and the *Gram Sabha* meeting,
- (j) produce the Cheque Book, Cheque Book Register and Pass Book for the Bank Accounts and Post Office Savings Accounts before the auditors or inspecting officers as and when required,
- (k) perform such other duties relating to the *Gram Panchayat* and the State Government may direct from time to time.

**55A. Duties of the Secretary of the *Gram Panchayat*.**—Notwithstanding anything contained in any other rules, order or notification, the *Gram Panchayat* Secretary shall, subject to the direction and control of the *Gram Panchayat* and the *Pradhan*, perform the following duties:—

- (a) prepare list in respect of tax and license fees levied by *Gram Panchayat*,
- (b) maintain Cash Book and Books of Accounts,
- (c) prepare the monthly, quarterly, half-yearly and annual statement of Accounts and place the same before the *Gram Panchayat*,
- (d) assist the Executive Assistant towards preparation of Budget of the estimated receipts and disbursement of *Gram Panchayat* under the direction of *Pradhan* in due time,
- (e) keep all records of the *Gram Panchayat* in safe custody and produce the same in the meeting of the *Gram Panchayat*, *Gram Sabha* and *Gram Sansad*, excepting the Cheque Book, Pass Books and the Cheque Book Register,
- (f) oversee payment of wages to labours engaged in various programmes under implementation by the *Gram Panchayat*,
- (g) record the resolution of the meeting held in the *Gram Panchayat*, *Gram Sabha* and *Gram Sansad*,
- (h) produce all records before the auditors or inspecting officers as and when required,
- (i) submit to the appropriate authority all grant-in-aid bills in due times,
- (j) perform duties for encashment of cheques and disbursement of fund,
- (k) maintain all registers relating to all categories of *Gram Panchayat* employees,
- (l) perform such other duties in respect of the work of the *Gram Panchayat* and of the State Government as the *Pradhan* or the *Upa-Pradhan* or the State Government may direct.

**55B. Duties of the Job Assistant of the *Gram Panchayat*.**—Notwithstanding anything contained in any other rules, orders or notifications, the Job Assistants shall, subject to the direction and control of the *Gram Panchayat* and the *Pradhan*, perform the following duties:—

- (a) prepare plans and estimates for work or projects in conformity with the financial and technical guidelines prescribed by the appropriate authority and in accordance with the decisions of the *Gram Panchayat*,
- (b) prepare measurement sheet, muster-roll, token and acquittance roll,
- (c) watch and supervise the process of actual execution of work to ensure the technical standard prescribed for the work,

- (d) collect and compile progress of work, project and programme-wise, supported by muster-rolls, tokens and measurement sheets,
  - (e) submit collected and compiled reports, returns and relevant records in office of the *Gram Panchayat*,
  - (f) submit completion report and utilisation report, project and programme-wise, in respect of the work programme executed by the *Gram Panchayat*, and
  - (g) carry out any other duties as may be assigned from time to time by the *Pradhan* or the *Upa-Pradhan* or the State Government.
- 55C. Duties of the *Nirman Sahayak* of the *Gram Panchayat*.—**Notwithstanding anything contained in any other rules, orders or notifications, the *Nirman Sahayak* shall, subject to the direction and control of the *Gram Panchayat* and the *Pradhan*, perform all the duties of the Job Assistant of the *Gram Panchayat* and such other duties as may be assigned from time to time by the *Pradhan* or the *Upa-Pradhan* or the State Government.
- 55D. Duties of the *Sahayak* of the *Gram Panchayat*.—**Notwithstanding anything contained in any other rules, orders or notifications, the *Sahayak* shall, subject to the direction and control of the *Gram Panchayat* and the *Pradhan*, perform the following duties:—
- (a) assist the Executive Assistant in matters of financial administration if and when required,
  - (b) assist the Secretary to facilitate the proper maintenance of accounts and record, including vouchers of financial transactions made in and by the *Gram Panchayat* and encashment of Cheque,
  - (c) assist the Secretary in recording the resolutions of the meeting held in the *Gram Panchayat*, *Gram Sabha* and *Gram Sansad*,
  - (d) any other duty as may be assigned by the *Pradhan* or the *Upa-Pradhan* or the State Government from time to time.
- 55E. Duties of the *Gram Panchayat Karmees*.—**Notwithstanding anything contained in any other rules, order or notification, the *Gram Panchayat Karmees* shall, subject to the direction and control of the *Gram Panchayat* and the *Pradhan*, perform the following duties:—
- (a) discharge the duties pertaining to the functions of the Messenger Peon, Office Peon and Helper, and keeping watch of the *Gram Panchayat* office at night, if considered necessary by the *Gram Panchayat* on arrangement of shifting duties,
  - (b) perform such other duties as may be assigned to him from time to time by the *Pradhan* or the *Upa-Pradhan* or the Executive Assistant.”;
- (22) in rule 56, in sub-rule (12), for the words “Extension Officer of *Panchayat*”, substitute the words “Secretary of the *Panchayat Samiti*”;
- (23) for rule 57, substitute the following rule:—
- “57. **Assessment of market value.**—For determination of ownership and market value of the land or building or both for the purpose of assessment of tax, the *Gram Panchayat* shall conduct field survey and collect self-declaration of the individual assessee in Form 5A about area and valuation of land or building or both and consult the valuation list maintained by the Block Land and Land Reforms Officer and the Additional District Sub-Registrar or District Registrar within the 1st September of each year. The *Gram Panchayat* may also hold enquiries with regard to any assessee and may direct such assessee to produce any relevant record. A register in Form 6 containing details of land and building together with the market value so determined shall be maintained by the *Gram Panchayat* and updated every year. Fresh determination of market value of land or building or both shall be done after every five years or after constitution of newly elected body in a *Gram Panchayat* whichever is earlier with the assistance of *Gram Unnayan Samiti*.”;
- (24) in rule 58, for sub-rule (3), substitute the following sub-rule:—
- “(3) A *Gram Panchayat* may issue registration certificate in Form 7 to the owner of a vehicle mechanically propelled or otherwise but not registered under the Motor Vehicles Act, 1988 (59 of 1988) or under any other authority, against collection of a registration fee and such other fees, subject to the maximum rates as specified in Table-II and maintain record thereof in Form 8.”;
- (25) for rule 59, substitute the following rule:—
- “59. **Assessment List.**—The *Artha O Parikalpana Upa-Samiti* of a *Gram Panchayat* shall, by the 1st September of each year, determine the total annual tax on the basis of assessed annual value of the properties, of all owners or occupiers of land or building or both within its jurisdiction payable for the next year in Part-I of Form 9 on the



basis of Register in Form 6. It shall also assess the sum to be levied as fees, rates and tolls under rule 58 in Part-II to IX of Form 9 and submit the assessment list for both tax and non-tax revenue to the *Gram Panchayat* by the 7th September of each year.”;

(26) in rule 60, in sub-rule (2), *omit* the words “as maintained under Explanation 2 of rule 57”;

(27) after rule 60, *insert* the following rule:—

“60A. **Re-assessment in certain cases.**—(1) The *Gram Panchayat* may, at any time after the final publication of the assessment list, assess tax or rates or impose tolls or fees on any person in cases in which either there was omission to impose the tax, rates, tolls or fees or the assessment was inadequate owing to some mistake or misrepresentation.

(2) The re-assessment made under sub-rule (1) shall be approved by the *Gram Panchayat* at a meeting and a duplicate copy of re-assessment list shall be sent to the *Panchayats* Development Officer for examination. If the *Panchayats* Development Officer finds that the assessment so made is inequitable, excessive or undervalued, he shall advise the *Gram Panchayat* to revise the assessment list and the *Gram Panchayat* shall prepare a revised list accordingly. If the *Gram Panchayat* is dissatisfied with the findings of the *Panchayats* Development Officer, it may refer the matter to the District *Panchayats* and Rural Development Officer and his decision in the matter shall be final.

(3) The *Gram Panchayat* shall display the assessment list finally adopted by it in the notice board of its office and shall also arrange to inform the assessee through notice. Objections, if any, to such assessment shall be filed with the *Gram Panchayat* within ten days of the date of receipt of the notice by the assessee. The *Gram Panchayat* shall hear and decide the objections and pass such orders thereon as it deems proper. Appeals, if any, may be preferred to the District *Panchayats* and Rural Development Officer within ten days of the date of order of the *Gram Panchayat* and the order passed by the appellate authority shall be final.

(4) Any fresh assessment or enhancement of tax, rates, tolls or fees made under this rule shall take effect either from the beginning of the quarter in which such fresh assessment or enhancement is made or from the date from which the liability to assessment accrues, whichever is later.”;

(28) for rule 61, *substitute* the following rule:—

“61. **Method and time for payment of tax, rates, tolls or fees.**—(1) The tax, rates, tolls or fees so assessed or re-assessed shall be payable in equal quarterly instalments. The instalment on account of each quarter shall be due on the first day of such quarter payable within three weeks from such date:

Provided that in the case of a re-assessment, the first instalment shall be due on the date on which such re-assessment is made known to the assessee:

Provided further that an assessee may be allowed by the *Gram Panchayat* to make, at any time, advance payment of taxes assessed for one or more consecutive quarters.

(2) The taxes, rates, tolls or fees so assessed shall be due on the 1st April of each year and payable within three weeks from such date.

(3) Every person liable to pay any sum assessed upon him as tax, rates, tolls or fees shall, within three weeks from the date on which the said sum becomes due, pay or tender the same either at the office of the *Gram Panchayat*, or to the Tax Collector engaged by the *Gram Panchayat* or deposit it in such other manner as the State Government may direct by order.”;

(29) in rule 62,—

(a) in sub-rule (2), for the words “in these rules”, *substitute* the words and brackets “in sub-rule (3)” ;

(b) for sub-rule (3), *substitute* the following sub-rule:—

“(3) A copy of the list of defaulters shall be placed in the half-yearly or annual meeting of the *Gram Sansad* for deliberation and recovery of arrear dues. The *Gram Panchayat* may, after taking a decision in the meeting, take the assistance of *Gram Unnayan Samiti* or *Samitis* for realizing of arrear tax or other dues with such condition as may be mutually agreed upon. The *Gram Panchayat* may also organize collection camp after harvesting or at any other appropriate time.”;

(c) after sub-rule (3), *insert* the following sub-rule:—

“(4) If the *Gram Panchayat* fails to recover arrear tax or other dues from the defaulters in the manner as prescribed in sub-rule (3), the *Pradhan* of the *Gram Panchayat* shall send to the Certificate Officer having jurisdiction, a written requisition in the prescribed form as given in Annexure-3, for recovery of arrear tax or other dues under the Bengal Public Demands Recovery Act, 1913 (Ben. Act III of 1913).”;

- (30) omit rule 63;
- (31) in rule 66, for column (2) against serial No. 4 in column (1), for the words “*Nari O Sishu Unnayan*”, substitute the words “*Nari, Sishu Unnayan O Samaj Kalyan*”;
- (32) in rule 73, for sub-rule (1), substitute the following sub-rule:—
- “(1) (a) The *Gram Panchayat* member elected from a *Gram Sansad* shall be the Chairperson of *Gram Unnayan Samiti*. In the event of there being two elected members from any constituency, the member senior in age shall be the Chairperson.
- (b) In case of resignation, death, removal, disqualification or leave of absence of the Chairperson of the *Gram Unnayan Samiti*, subject to the provision under clause (c), the *Pradhan* or the *Upa-Pradhan* of the concerned *Gram Panchayat* as may be decided by the *Pradhan* shall exercise the powers, perform the functions and discharge the responsibilities of the Chairperson of the *Gram Unnayan Samiti* till a new member to the *Gram Sansad* is elected or the existing member returns from leave, in the event of there being only one elected member from the *Gram Sansad*.
- (c) In the event of there being two elected members from a *Gram Sansad*, the other elected member from the *Gram Sansad* shall exercise the powers, perform the functions and discharge the responsibilities of the Chairperson of *Gram Unnayan Samiti*, in case of resignation, death, removal, disqualification or leave of absence of the Chairperson of *Gram Unnayan Samiti*. After the return of the former Chairperson from leave, he will take charge from the latter. In case of resignation, death, removal or disqualification, election to the vacant seat of *Gram Sansad* shall be held and the member senior in age shall be the Chairperson.”;
- (33) in rule 74,—
- (a) after sub-rule (2), insert the following sub-rule:—
- “(2a) *Gram Unnayan Samiti* shall assist the *Gram Panchayat* in such manner as may be decided by the *Gram Panchayat* in identification of suitable work to provide wage-based employment to those living within the area, who are in need of employment, and also provide assistance in execution of schemes, taken up by the *Gram Panchayat* or other agencies, for employment generation.”;
- (b) in sub-rule (6), for the words “facilities reaching to the various services to the people” substitute the words “facilitate delivery of various services to the people.”;
- (34) for rule 75, substitute the following rule:—
- 75. Repeal and Savings.**—(1) On the coming into force of these rules, the West Bengal *Panchayat (Gram Panchayat Administration) Rules, 1981* and the West Bengal *Panchayat (Recruitment and Conditions of Service of Gram Panchayat Karmees) Rules, 1995* are hereby repealed.
- Notwithstanding such repeal, anything done or any action taken under the West Bengal *Panchayat (Gram Panchayat Administration) Rules, 1981* and the West Bengal *Panchayat (Recruitment and Conditions of Service of Gram Panchayat Karmees) Rules, 1995*, shall be deemed to have been validly done or taken under the said rules.”;

(35) after ANNEXURE – 2, insert the following ANNEXURE:—

**“ANNEXURE – 3**

[See rule 62(4)]

(Bengal Form No. 1028)

**Requisition for a Certificate under the Bengal Public Demands Recovery Act, 1913**

To the Certificate-officer of the district of .....

Name of certificate-debtor	Address of certificate-debtor	Amount of public demand for which this requisition is made	Nature of the public demand for which this requisition is made
(1)	(2)	(3)	(4)

I request you to recover the abovementioned sum of Rs .....which I am satisfied, after inquiry, is due from the said ..... in respect of tax/rate/toll/fee.

Verified by me on the .....day of ....., 20.....

Office Seal

Designation .....

*N.B.*—Requisition shall be chargeable with the fee under the Court Fees Act, 1870.”;

(36) for the 'Table', substitute the following Table:—

“Table-I

**Fees for New Construction/Building or Additional Construction/Alteration of Building**

[See rule 34]

Category of Gram Panchayat Area	Type of construction (New/Addition/Alteration)	Thatched, Tin, Tile, or Asbestos shed without brick wall covering area more than 18 sq. metre (Kutch House)	Thatched, Tin, Tile or Asbestos shed with brick wall (Semi-Pucca House)		Pucca Building (Rates on the basis of per sq. ft of total floor area of the proposed structure/building)	
			Construction for Residential purposes	Construction for Commercial purposes	Construction for Residential purposes	Construction for Commercial purposes
Gram Panchayats outside the jurisdiction of KMDA & other Development Authority	New Construction	Rs. 60.00	Rs. 150.00	Rs. 300.00	50 Paisa	Re. 1.00
	Additional Construction/Remodelling/Alteration	Nil	Rs. 100.00	Rs. 200.00	50 Paisa	Re. 1.00
Gram Panchayats under the jurisdiction of KMDA & other Development Authority	New Construction	Rs. 80.00	Rs. 250.00	Rs. 500.00	Rs. 1.50	Rs. 2.50
	Additional Construction/Alteration	Nil	Rs. 150.00	Rs. 250.00	Rs. 1.50	Rs. 2.50”;

(37) in the Table prescribing Maximum rate of fees, rates and tolls to be levied by a Gram Panchayat, for the heading “Maximum rates of fees and tolls to be levied by a Gram Panchayat under section 47 of the West Bengal Panchayat Act, 1973.”, substitute the following words and figures:—

“Table-II

**Maximum rate of fees, rates and tolls to be levied by a Gram Panchayat under section 47 of the Act.”;**

(38) in Table-II,—

- (a) in serial No. 3, in item (ii), for the figures and words “Rs. 350.00 per acre”, substitute the figures and words “Rs. 350.00 per acre for each quarter or crop season as may be appropriate.”;
- (b) in serial No. 8,—
- in item (i), in the column of fees, for the words, figures and brackets “Re. 1.00 (each time)”, substitute the words, figures and brackets “Rs. 3.00 (each time)”;
  - in entry (ii), in the column of fees, for the words, figures and brackets “Rs. 1.50 (each time)”, substitute the words, figures and brackets “Rs. 5.00 (each time)”;
  - in entry (iii), in the column of fees, for the words, figures and brackets “Rs. 2.00 (each time)”, substitute the words, figures and brackets “Rs. 5.00 (each time)”;

- (iv) in entry (iv), in the column of fees, for the words, figures and brackets "Re. 1.00 (each time)", *substitute* the words, figures, and brackets "Rs. 3.00 (each time)";
- (v) in entry (v), in the column of fees, for the words, figures and brackets "Rs. 2.00 (each time)", *substitute* the words, figures and brackets "Rs. 5.00 (each time)";
- (c) in serial No. 14, for item (i), *substitute* the following item:—
- "(i) Fees shall be imposed not exceeding Rs. 2.50 per square feet for each week or fortnight or month as may be appropriate.";
- (39) for Form 3A, *substitute* the following Form:

## "FORM 3A

[See rule 16(1) &amp; (2)]

## Report on the work of ..... Gram Panchayat for the year.....

Receipt	Amount Rs. P.
1. Opening Balance	
<b>A. <u>Grant-in-Aid</u></b>	
2. Grant-in-Aid from Government (Central/State)	
(i) on account of Sponsored Schemes	
(a)	
(b)	
(c)	
etc.....	
(ii) on account of untied fund under the recommendation of	
(a) Central Finance Commission	
(b) State Finance Commission	
(iii) on account of assigned functions	
3. Contribution from <i>Zilla Parishad/Panchayat Samiti</i> /Other Local Authority/ Other Agencies	
(a)	
(b)	
(c)	
etc.....	
4. Grant-in-Aid by the State Government for the establishment of <i>Gram Panchayat</i> towards	
(a) Honorarium for <i>Pradhan, Upa-Pradhan</i> and <i>Sanchalak</i>	
(b) Fixed Travelling Allowance of members of <i>Gram Panchayat</i> including <i>Pradhan</i>	
(c) Salary of employees	
(d) Allowance of Tax Collector	
<b>B. <u>Revenue</u></b>	
5. (a) Receipts from tax on land and building within <i>Gram Panchayat</i> area under section 46(1)	
(i) Current	
(ii) Arrear	
(b) Receipts from rates, fees or tolls under section 47(1)	
(i) Current	
(ii) Arrear	

Receipt	Amount Rs. P.
<b>C. <u>Other Receipts</u></b>	
6. Receipts from properties and remunerative assets	
7. Receipts on account of permission fee for building construction	
8. Receipts on account of recovery of cost of demolition of building	
9. Receipts on account of recovery of cost of work carried out	
10. Receipt from gifts and contributions and income from trust or endowment	
<b>D. <u>Loans/Advances/Deposits</u></b>	
11. Receipts of loan from Central/State Government	
12. Loans from Banks/Financial institutions	
13. Deposits and advances	
<b>E. <u>Interest on Deposits in Bank/Post Office</u></b>	
14. (a) Account No.	
(b) Account No.	
etc. ....	
<b>F. <u>Miscellaneous receipts, if any, not classified above</u></b>	
15. (Mention nature of receipt)	
<b>Total: (a)</b>	
16. Opening Balance of the <i>Gram Unnayan Samitis</i> as on the first day of the Financial Year .....	
17. Receipt of the <i>Gram Unnayan Samitis</i> during the Financial Year	
<b>Total: (b)</b> (16+17)	
<b>Grand Total:</b> (a+b)	

Payment	Amount Rs. P.
1. (i) Payment on account of Government (Central/State) Sponsored Schemes	
(a)	
(b)	
(c)	
etc.....	
(ii) on account of untied fund under the recommendations of	
(a) Central Finance Commission	
(b) State Finance Commission	
(iii) on account of assigned functions	
2. Payment on account of establishment of the <i>Gram Panchayat</i> for	
(i) Honorarium for <i>Pradhan</i> , <i>Upa-Pradhan</i> and <i>Sanchalak</i>	
(ii) Fixed Travelling Allowance of members of <i>Gram Panchayat</i> including <i>Pradhan</i>	
(iii) Salary of employees	
(iv) Allowance of Tax Collector	

Payment	Amount Rs. P.
(v) Commission on collection of tax, rates, fees etc.	
(vi) Miscellaneous office expenses	
(vii) Travelling Allowance of employees	
(viii) Travelling Allowance of members & office bearers	
3. Payment on discharge of other duties of <i>Gram Panchayat</i> towards	
(a) Maintenance and repair of public street, waterways, street lighting	
(b) Water supply, improvement of sanitation and solid waste management etc.	
(c) Community health management and epidemic control	
(d) Motivation and awareness campaign	
(e) Capacity building initiatives	
(f) Disaster management	
etc.....	
4. Payment for works/schemes from own fund/contribution	
5. Control of building operations	
6. Performance of functions delegated by <i>Zilla Parishad/Panchayat Samiti</i>	
7. Management of properties/institutions under the control of <i>Gram Panchayat</i>	
8. Repayment of loans, interest etc.	
10. Refund of Deposits and Advance	
11. Miscellaneous payment, if any, not classified above	
	<b>Total Payment:</b>
	<b>Closing Balance:</b>
	<b>Total: (a)</b>
12. Payment by the <i>Gram Unnayan Samitis</i> during the Financial Year .....	
13. Closing Balance of the <i>Gram Unnayan Samitis</i> as on the last day of the Financial Year .....	
	<b>Total: (b)</b>
	<b>Grand Total:</b>
	<b>(a+b)</b>
14. Details for the closing balance:	
(i) Cash in hand:	
(ii) Cheque/Draft in hand:	
(iii) Fund at Bank:	
	<b>Total: .....</b>
Considered and approved at the meeting of the <i>Gram Panchayat</i> held on .....	
Prepared by me	
<i>Signature of the Secretary</i>	
<i>Signature of Executive Assistant</i>	
Date: Seal	<i>Signature of Pradhan";</i>

(40) for Form 4, *substitute* the following Form:—

**FORM 4**

[See rule 17]

**Form of application for permission to erect structure/building or to make an addition/  
alteration to an existing structure/building in a *Gram Panchayat***

(To be submitted in duplicate)

.....*Gram Panchayat*

To  
The *Pradhan*

.....*Gram Panchayat*

I hereby apply for permission to erect a new structure/building/to make addition/alteration to an existing structure/building on a land covered by C.S./R.S. plot Nos. ....of mouza ..... of jurisdiction list No. .... of Police Station ..... the boundaries of which are shown below, on payment of the fee of Rs. .... as deposited by me.

Boundaries:

East—

West—

North—

South—

2. I hereby declare that I have unencumbered right, title and interest in the land on which the structure/building is proposed to be constructed/on which the existing building/structure stands to which additions/alterations are proposed to be made. I am enclosing copies of documents in support of the claim.

3. I hereby undertake to raise the walls of the proposed structure/building at a distance of at least nine-tenth meter from all sides of boundaries.

4. I am enclosing two/three copies of site plan and building plan for the proposed construction.

5. I further undertake hereby to make construction strictly following the building plan submitted with such modifications as may be directed by the *Gram Panchayat*.

6. I also hereby declare that I am not creating any structure/building within Kolkata metropolitan area or near or in the vicinity of any aerodrome tending to hazard or near any other prohibited area.

7. I also hereby undertake that I shall not start the construction work before receipt of permission of the *Gram Panchayat* with the approved copy of the building plan or before the expiry of the statutory period of according such approval.

8. I also hereby undertake to make payment of further fee as may be directed by the *Gram Panchayat* in accordance with the rules and procedure.

(Strike out the words not applicable.)

Signature.....

Name in Block letters.....

Address.....

Date.....;



(41) after Form 4, insert the following Form:—

**“FORM 4A**

[See rule 28]

**Form of application for permission to erect structure/building or to make an addition/alteration to an existing structure/building in a Gram Panchayat under Development Authority**

(To be submitted in triplicate)

.....Gram Panchayat  
.....Panchayat Samiti

To  
The Executive Officer

..... Panchayat Samiti

I hereby apply for permission to erect a new structure/building/to make addition/alteration to an existing structure/building on a land covered by C.S./R.S. plot Nos. and premises No. ....(if any) of mouza ..... of jurisdiction list No. .... of Police Station ..... the boundaries of which are shown below, on payment of the fee of Rs. .... as deposited by me.

Boundaries:

East—

West—

North—

South—

2. I hereby declare that I have unencumbered right, title and interest in the land on which the structure/building is proposed to be constructed/on which the existing building/structure stands to which additions/alterations are proposed to be made. I am enclosing copies of documents in support of the claim.

3. I hereby undertake to raise the walls of the proposed structure/building in such manner as to allow a front set-back of ninety centimetres for the building after leaving in the middle a clear passage of one metre and eighty centimetres on either side of the road and at least ninety centimetres set-back on other sides of the building.

4. I am enclosing three copies of site plan and building plan for the proposed construction.

5. I further undertake hereby to make construction strictly following the building plan submitted with such modifications as may be directed by the Panchayat Samiti or any other development authority so empowered.

6. I also hereby declare that the proposed structure/building within ..... area or near or in the vicinity of any aerodrome will not tend to create any hazard or violate the provisions of any other prohibited area.

7. I also hereby undertake that I shall not start the construction work before receipt of permission with the approved copy of the building plan from the competent authority or before the expiry of the statutory period of according such approval.

8. I also hereby undertake to make payment of further fee as may be directed by the competent authority in accordance with the rules and procedure.

(Strike out the words not applicable.)

Signature.....

Name in Block letters.....

Address.....

Date.....”;

(42) after Form 5, insert the following Form:—

**FORM 5A**  
[See rule 57(2)]

**Form for Self-Declaration on House Property**

(To be filled up by individual assessee)

1. Name of the assessee: .....
2. Father's/Husband's Name: .....
3. Name of *Gram Sansad*: .....

**Description of Building of Owner or Occupier within the Jurisdiction  
of the *Gram Panchayat*: (Put  mark on appropriate place)**

- (i) (a) Kutchha floor and wall made of mud/Bamboo etc. and Roof made of Straw/Tin/Tile etc. i.e., Kutchha House (Floor area) .....
  - (b) Kutchha or cemented floor and Brick wall and roof made of Straw/Tin/Tile/Asbestos i.e., Semi-Pucca House (Floor area) .....
  - (c) Cemented floor and Brick wall and Concrete roof i.e., Pucca House (Floor area) .....
  - (d) Whether the building is partly Pucca and partly Kutchha? Yes/No. (Floor area) .....
  - (ii) No. of floors in the building: (1/2/3 etc.) .....
  - (iii) No. of Bedrooms/Living Rooms in the Building (1/2/3 etc.) .....
  - (iv) Total Floor area of all floors (Area under own possession, if the building has other occupiers) (in sq. ft) .....
  - (v) The approximate current market value of the building:  
(A) Rs. ....
  - (vi) Whether there is any shop or godown in the building? Yes/No.
  - (vii) Whether the owner or occupier has any other building in the jurisdiction of the same *Gram Panchayat*: Yes/No.
  - \*(viii) If yes, the approximate current market value of the other building:  
(B) Rs. ....
  - (ix) The area of homestead land under the ownership or occupancy (in acre) .....
  - (x) The current market value of the homestead land:  
(C) Rs. ....
  - (xi) **Total approximate current market value of building, other building and homestead land i.e., (A) + (B) + (C): Rs** .....
- I want to pay assigned tax: Annually/Quarterly.

*Signature of Applicant*

\*In addition to this information, another copy of Form 5A should be filled in with respect to the other building and attached with this Form.

---

(Comments of the concerned Member or Tax Collector of *Gram Panchayat* with signature, if necessary, on the declaration of Applicant.)

---

(This part is not related to assessment of tax, but this information is to be kept in *Gram Panchayat* office only.)

---

The household has—  
Sanitary Latrine: Yes/No.                      Own source of Drinking Water: Yes/No.  
Electricity Connection: Yes/No.

---

(For use in *Gram Panchayat* only.)

---

Serial Number of Assessee in Form 6:  
Market value of land/building (as determined): Rs.....  
Annual value of land/building (6% of market value) : Rs.....  
Assessed Tax: Rs.....  
[Annual value upto Rs. 250.00—no tax is assessed  
from Rs. 251.00 to Rs. 1000.00—assessed tax is 1% of annual value,  
Rs 1001.00 and onwards—assessed tax is 2% of annual value]

*Signature of Executive Assistant/Secretary*

*Signature of Pradhan”;*

---

(43) for Form 6, *substitute* the following FORM:—

“FORM 6

[See rule 57(2)]

Register for market value of land and building located within Gram Panchayat

Name of Gram Panchayat ..... No. and name of Gram Sansad .....

Name of the Block ..... Name of the District .....

Holding No./ Location/ Address	Name of owner with name of father/mother/ husband	Name of occupier/ tenant with name of father/ mother/husband	Total area of land showing built up area & vacant area	Market value of land as on _____ Rs. ....	Description of building i.e. kutchai/pucca/one storey/two storied/ three storied/ multi storied & use of building for residential/commercial purpose	Market value of building/ construction as on _____ Rs. ....	Total of market value of land and building (col. 4 + col. 6) as on _____ Rs. ....	Revised market value as on _____ Rs. ....	Remarks (Resident/ Non-resident/ any other)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

\*This form should be filled up for each Gram Sansad separately.

Dated .....

.....  
Signature of Ex. Assistant/Secretary  
..... Gram Panchayat”;

(44) for Form 9, substitute the following Form:—

**“FORM 9**

[See rule 59]

**Assessment List**

**Part—I**

**List of persons liable to pay tax on land and building within Gram Panchayat**

Name of Gram Panchayat ..... No. and name of Gram Samsad .....

Name of Block ..... Name of District .....

Holding No./ Location/Address	Name of owner/occupier with name of father/mother/ husband	Assessed market value of property (as per col. 7 or 8 of Form 6)	Total annual value (6% of market value)	Annual tax payable	Amount of tax payable quarterly	Grounds of exemption (if any)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

[Annual value up to Rs. 250.00—No tax is assessed,  
from Rs. 251.00 to Rs. 1000.00—assessed tax is 1% of annual value,  
Rs. 1001.00 and onwards—assessed tax is 2% of annual value]

.....  
Countersignature of Pradhan  
with date

.....  
Signature of Ex. Assistant/Secretary  
with date



## FORM 9

[See rule 59]

## Part—III

## List of persons liable to pay fees for registration of vehicles (not registered under Motor Vehicles Act) within Gram Panchayat

Name of Gram Panchayat ..... No. and name of Gram Sansad .....

Name of the Block ..... Name of the District .....

Holding No./ Location/Address	Name of person with name of father/ husband liable to pay fees for registration of vehicles	Description of vehicle	Registration fee	Remarks
(1)	(2)	(3)	(4)	(5)

.....  
Countersignature of Pradhan  
with date.....  
Signature of Ex. Assistant/Secretary  
with date















(45) for Form 11, substitute the following Form:—

**“FORM 11**

[See rule 58(2)]

..... Gram Panchayat

Name of Panchayat Samiti:

Name of District:

Trade Registration No.:

Date:

Trade Registration Certificate Issue No.:

Date:

Trade Registration Certificate issued for the period of .....

to .....

(Name of Proprietor/Partner/Director)

Gram Sansad/Part No.:

Full Address:

Description of Trade:

The Gram Panchayat acknowledges a sum of Rs. ....

(in words ..... ) only from .....

M/s .....

vide Receipt No. .... dated .....

.....  
Executive Assistant/Secretary

.....  
Pradhan

N.B.:—Gram Panchayat has every right to cancel or revoke or not allowing renewal of registration at any time.”;

(46) after Form 11, insert the following Form:—

**“FORM 12**

[See rule 27(5)]

**Register for permission to erect New Structure/New Building/Addition & Alteration of existing Building in Gram Panchayat**

Name of Gram Panchayat .....

Name of the Block ..... Name of the District .....

Sl. No.	Name and address of the owner	Plot No. & name of mouza	Description of Building (Kutchha/pucca/one storey/two storied/three storied/multi storied) with floor area in sq. ft.	Date on which permission accorded	Estimated cost of proposed building	Amount of fee to be collected	Reason of exemption (if any)	Signature of Job Asst./ Nirman Sahayak	Counter-signature of Pradhan	Date of completion of construction	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

.....  
Countersignature of Pradhan  
with date.....  
Signature of Ex. Assistant/Secretary  
with date.”

By order of the Governor,

M. N. ROY,  
Principal Secy. to the Govt. of West Bengal.